



# Excel Skills | Basic Accounting Template

## Instructions

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This innovative accounting template enables users to record income & expenses and automatically produces a trial balance, monthly & annual income statement and a monthly balance sheet. The template is easy to use and can be customized by editing the default expense accounts and adding an unlimited number of additional accounts. After completing the initial template set-up, the template can be rolled forward for future financial periods by simply changing a

*Note: Refer to our Service Based and Trade Based accounting templates if you require an accounting solution which also includes an automated bank reconciliation and tax invoice. These templates can also be used to record non-cash transactions in a general ledger journal format and therefore represent a more advanced accounting solution than this*

The following sheets are included in this template:

**Set-up** - the input cells on this sheet enable you to customize the template for your business. The business name is included as a heading on all the other sheets, the sales tax percentage is used to calculate the sales tax on all income & expense transactions and the template start date, report start date and year end input cells determine the monthly periods that are included on the trial balance and financial reports. You can also add additional bank accounts by

**Accounts** - this sheet contains the default list of accounts and a trial balance that is automatically compiled from the transactions that are entered on the Income and Expenses sheets. The default accounts list can be customized by editing the existing accounts or by creating additional accounts. The periods that need to be included in the Trial Balance can be selected from the list box in cell G3 and all the trial balance calculations are updated automatically.

**Income** - all income and other receipts should be recorded on this sheet.

**Expenses** - all expenses and other payments should be recorded on this sheet.

**CashFlowMonthly** - the monthly income statement & abbreviated cash flow report on this sheet is automatically compiled based on the transactions that are recorded on the Income and Expenses sheets. The 12 monthly periods that are included in the report are determined based on the Report Start Date that is specified on the Set-up sheet.

**CashFlowAnnual** - the annual income statement & abbreviated cash flow report on this sheet is automatically compiled based on the transactions that are recorded on the Income and Expenses sheets. The current and comparative financial periods that are included on the report are determined based on the Report Start Date and Year End that is specified on the Set-up sheet. Note that the annual section of the report will always be based on the year end period that is specified. The sheet also includes year-to-date and month-to-date balances.

**BalanceSheet** - this sheet includes a monthly balance sheet that is automatically compiled based on the transactions that are recorded on the Income and Expenses sheets. The account groups that are included on the balance sheet are pre-defined but you can add as many accounts as required under the main account groups by simply creating the appropriate accounts on the Accounts sheet.

## Business Set-up

The first step in customizing the template for your business is to enter your business name in the cell C6 on the Set-up sheet. The business name is included as the heading on all the other worksheets. The sales tax percentage that is entered in cell C8 is used to calculate the appropriate sales tax and tax exclusive amounts on the Income and Expenses

**Note: If the sales tax percentage needs to be amended, you first need to copy the existing sales tax amounts that have been calculated on the Income and Expenses sheets and paste these cells as values before entering a new sales tax percentage, otherwise all the sales tax amounts on the Income and Expenses sheets will be calculated based on the new percentage. By copying the amounts that were previously calculated as values, you will ensure that only transactions that are recorded after the sales tax percentage is amended are calculated**

Another important point to note regarding the accounting treatment of sales tax is that the template includes two default sales tax codes: tax code "A" relates to all transactions that are subjected to sales tax and tax code "E" relates to all transactions that are exempt from sales tax. It is therefore important to select the correct tax code when recording transactions on the Income and Expenses sheets.

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The template start date that is entered in cell C12 on the Set-up sheet is very important because it determines the first period that will be included in the template calculations. The date that is specified in this input cell also determines the effective date for which opening balance sheet balances should be entered in column C on the Accounts sheet. We recommend that you specify the first day of the first financial year that you want to include in the template as the template

The template does not make provision for entering the opening balances of income and expense accounts. If you are setting up the template for an existing business, you therefore need to specify the first day of a financial year as the template start date and record all transactions for the appropriate financial year on the Income and Expenses sheets. Note that the opening balance sheet balances at the end of the previous financial year should be entered on the Accounts sheet before recording the transactions relating to the current financial year.

The report start date that is entered in cell C14 on the Set-up sheet determines the monthly periods that are included on the monthly income statement & abbreviated cash flow report and the monthly balance sheet. The CashFlowMonthly and BalanceSheet sheets include 12 monthly periods by default - these periods and the calculations that are automatically performed on these sheets can therefore be amended by simply changing the report start date in cell C14 on the Set-up sheet in order to include a new 12 month period in these reports.

The next input cell on the Set-up sheet contains a list box that enables users to select the appropriate year end month. The calendar month that is selected in this cell determines the month part of the financial period that is included on the annual income statement & abbreviated cash flow report and therefore the period on which the calculations on this sheet are based. The year part of the financial period that is included on the CashFlowAnnual sheet is determined by the report start date that is specified in cell C14 - the financial year that is included in the annual income statement & cash flow report can therefore be amended by simply changing the report start date.

The bank account codes that are specified in cells A20 to A23 are included in the Bank Code columns on the Income and Expenses sheets. Each of these codes represents a separate bank or petty cash account. Additional bank codes for additional bank accounts can be created by simply inserting a new bank code anywhere between the first and last bank codes, entering a new bank code and entering a description for the new bank account in column B.

The input error codes at the bottom of the sheet are included for information purposes and provide users with a reason for the error codes that may be encountered when entering transactions on the Income and Expenses sheets. These error codes are covered in more detail in the Error Codes section of these instructions.

## Accounts Set-up

The default accounts that are list on the Accounts sheet can be customized according to your business requirements. All income statement accounts (Profit & Loss accounts) start with "IS", while all balance sheet accounts start with "BS". You can create as many accounts as required but it is of utmost importance that all new accounts are created within the main

New accounts can be created on the Accounts sheet by inserting a new row, entering the appropriate account number, entering an account description and copying the formulas in column E to G from one of the existing rows. We also recommend inserting the new row in the appropriate location based on the account number sequence - this will negate the need to sort the account numbers in an ascending order (the list boxes in the Account columns on the Income and Expenses sheets display the account numbers in the same sequence as included on the Accounts sheet).

All new balance sheet accounts must be created under the existing main account groups. The monthly balance sheet report is calculated in accordance with the default account groups and cannot be amended but you can create as many balance sheet accounts as required under the default main account groups. All the transactions that are recorded on the Income and Expenses sheets can be filtered based on the Account column and you'll therefore be able to review the transactions that are included in each individual balance sheet account or balance sheet account group.

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*Example: If we require separate fixed asset accounts for office furniture and motor vehicles, we can create account BS-101 for office furniture and BS-102 for motor vehicles. Transactions can then be allocated to these accounts and all accounts under the "BS-100" main account group will be included in the Property, Plant & Equipment row on the monthly balance sheet report. The transactions that are allocated to each individual account can be reviewed by using the Filter feature on the Expenses sheet and simply selecting the appropriate account.*

The only exception to the main account group rule is the control accounts that are listed at the bottom of the Accounts sheet. The balances of these control accounts are calculated based on the transactions that are recorded on the Income and Expenses sheets and you will therefore not be able to select these accounts when allocating transactions to accounts. We have therefore provided separate debtor, creditor and cash account groups that can be used if you need to allocate transactions to these balance sheet account groups.

Income statement accounts are also grouped into main account groups but are not treated the same as balance sheet account groups. The template has been designed in order to facilitate reviewing overhead expense accounts (the IS-300 account group) as separate line items on the income statement reports. You can therefore edit the account descriptions of the default expense accounts and create additional expense accounts (if required) under this account group in order to customize the accounts that are included as separate line items on the income statement reports.

*Note: If you create additional expense accounts on the Accounts sheet, you will have to insert a new row for each account that is created on the CashFlowMonthly and CashFlowAnnual sheets. It is imperative that you remember to insert the appropriate rows because the balance sheet may not be in balance if you allocate transactions to a new expense account and you don't insert the account on the income statement. We have added conditional formatting to the Accounts sheet in order to highlight accounts that are not included on the income statement reports - if an account number is highlighted in orange, it means that the account has not been included on the CashFlowMonthly sheet and if an account number is highlighted in purple, it means that the account has not been included on the CashFlowAnnual*

*Note: The descriptions of all the main account groups are pre-defined - if you change the descriptions of these accounts on the Accounts sheet, it will have no effect on the descriptions of the main accounts on the income statement and balance sheet. Only the descriptions of the default expense accounts (IS-300 series) should therefore be amended.*

If you are customizing the template for an existing business, you will need to enter the appropriate balance sheet balances as at the template start date (specified on the Set-up sheet) in column C on the Accounts sheet. As we mentioned before, the template only accommodates opening balances for balance sheet accounts. If you therefore want to start using the template during the financial year, you need to specify the first day of the financial year as the template start date, enter the balance sheet accounts opening balances as at the template start date on the Accounts sheet and record all the transactions on or after the first day of the financial year on the Income and Expenses sheets in order to facilitate the calculation of an accurate income statement for the full financial year.

*Example: If the financial year end is February and we want to start using the template in July, we need to specify a template start date of the 1st of March, enter the balance sheet opening balances as at the 1st of March on the Accounts sheet and record all the transactions from March to July on the Income and Expenses sheets. This approach will ensure that the annual totals on the income statement are calculated and displayed correctly on the CashFlowAnnual sheet. If we entered the balance sheet opening balances at the end of June on the Accounts sheet instead, the cash and other balance sheet balances will be correct but the annual income and expense accounts will not include the income and*

**Note: The opening balances of all asset accounts should be entered as positive values and the opening balances of all liability and equity accounts should be entered as negative values. The total of all the opening balances that are entered on the Accounts sheet needs to be nil, otherwise the balance sheet for all subsequent**

You'll also notice that the opening balances for the Bank, Trade Debtors and Trade Creditors control accounts cannot be edited. This is because the subsequent movement in these opening balances will have an effect on the cash flow during the first financial period that is included in the template. The opening balances of these control accounts should therefore be entered on the Income or Expenses worksheets and will automatically be included in the opening balances on the Accounts sheet. The total of all the opening balances should however still equal nil.

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The opening balance for each of the bank codes that are included on the Set-up sheet should be entered on the Income sheet if it is a positive balance and on the Expenses sheet if it is a negative balance (but entered as a positive value on the Expenses sheet). The month end date of the month that precedes the template start date that is specified on the Set-up sheet should be entered in the invoice/document date and payment date columns. This approach will ensure that the opening bank balances are calculated correctly on the Accounts sheet.

*Example: If the opening B1 bank balance is 5,000 and the template start date is 1 March, a transaction needs to be recorded on the Income sheet with an amount of 5,000, document date & payment date of 28 February, tax code of E (no sales tax) and a bank code of B1. This balance will then be included automatically as the opening B1 bank balance on the Accounts sheet. If the opening balance is negative 5,000, then a positive amount of 5,000 should be recorded on the Expenses sheet instead (use the same date principles as we described in the previous example). The opening B1 bank balance of negative 5,000 will then be included on the Accounts sheet.*

The opening trade debtors balance should be entered on the Income sheet as a positive amount. You can enter the total in one row or enter the outstanding invoices individually (we recommend the latter because all outstanding invoices may not be paid on the same date and the first approach could therefore result in a cash flow discrepancy). The invoice date that is entered in column B should be before the template start date that is specified on the Set-up sheet and the payment date that is entered in column I should be the actual payment date (which will obviously be after the template start date because the invoice is outstanding on the template start date).

*Example: If the opening trade debtor balance at 1 March consists of two invoices, enter the actual invoice dates in the Invoice Date column (the invoices should be dated on or before 28 February). The payment date column can be left blank until the invoices are paid and the actual date when the payment is received should be entered in the Payment Date column. The opening trade debtor balance will then automatically be calculated and included on the Accounts*

The opening trade creditors balance should be entered on the Expenses sheet as a positive amount. You can enter the total in one row or enter the outstanding invoices individually (we recommend the latter because all outstanding invoices may not be paid on the same date and will probably be paid to different suppliers). The document date that is entered in column A should be before the Template Start Date that is specified on the Set-up sheet and the payment date that is entered in column I should be the actual payment date (which will obviously be after the template start date because the supplier invoice is outstanding on the template start date).

*Example: If the opening trade creditor balance at 1 March consists of two invoices, enter the actual invoice dates in the Document Date column (the invoices should be dated on or before 28 February). The payment date column can be left blank until the invoices are paid and the actual date when the invoices are paid needs to be entered in the Payment Date column. The opening trade creditor balance will then automatically be calculated and included on the Accounts sheet (as a negative amount because trade creditors are liabilities).*

You'll notice that the income statement accounts list that are on the Accounts sheet ends with a "ZZZ" account number. This is not an actual account, but a row that has been added to the bottom of the account range to indicate the end of a named cell range. This row should not be deleted and all new accounts should be added above this row. All the accounts above this row are included in a list box in the Account column on the Income and Expenses sheets. By adding all new accounts above this row, we ensure that all the accounts that are created on the Accounts sheet are included in the

*Note: The accounts that are created on the Accounts sheet are included in the Account list boxes on the Income and Expenses sheets based on the order in which they are included on the Accounts sheet. We therefore recommend that you sort the accounts in ascending order after editing account numbers or creating additional accounts so that the list boxes include the accounts in the correct sequence. The control accounts at the bottom of the sheet should be omitted*

## Trial Balance

A detailed trial balance per account is included on the Accounts sheet in column E to G. All the account balances that are included in the trial balance are automatically calculated based on the transactions that are entered on the Income and

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The opening balances in column E are calculated based on the report start date that is specified on the Set-up sheet and the closing balances in column G are calculated based on the month that is selected from the list box in cell G3. This list box includes a twelve month reporting period starting from the report start date (specified on the Set-up sheet). Column F contains a calculation of the movement per account for the date range that is included in the trial balance.

The monthly periods that are included in the list box in cell G3 are the same as the monthly periods that are included on the monthly income statement, cash flow and balance sheet reports. You are therefore able to view a trial balance for any of the monthly periods by simply selecting the appropriate month end date from the list box.

A trial balance for previous periods can also be viewed by simply changing the report start date on the Set-up sheet and then selecting the appropriate period from the list box in cell G3 on the Accounts sheet. Note that when you change the report start date, the monthly periods that are included on the income statement, cash flow report and balance sheet are also amended but that you can switch back to the current accounting period by simply changing the report start date

*Note: When you roll the trial balance forward to include a subsequent 12 month period by entering a new report start date on the Set-up sheet, the period that was previously selected in cell G3 on the Accounts sheet may be dated before the new opening balance period. This date discrepancy can be corrected by simply selecting a new period from the list box in cell G3 - you'll also notice that cell G3 will be highlighted in orange to indicate that a date discrepancy exists.*

### **New bank accounts**

The template includes 3 default bank accounts (B1 to B3) and a petty cash account (PC). You can add additional bank accounts by inserting the appropriate number of rows anywhere between the first bank code (B1) and the petty cash code (PC) on the Set-up sheet, entering a new bank code in column A and entering a description for the bank account in

After adding the new bank codes to the Set-up sheet, you also need to insert the appropriate number of new rows on the Accounts sheet anywhere between the first bank account and the petty cash code and copy the formulas in column A to G from one of the existing rows. This will ensure that the new bank accounts are included in all the trial balance

*Note: The default bank codes for the three bank accounts can be amended but the petty cash code (PC) must be retained. We strongly recommend using bank codes that consist of one letter and a number as per the default bank*

### **Recording Transactions - Income**

*Note: We have included transaction examples on the Income and Expenses sheets to illustrate the format in which transactions should be recorded on these worksheets. You therefore need to replace these transactions before recording your own transactions but be careful: you should only replace the data in the columns with a yellow column heading. The columns with a light blue column heading contain formulas that should be copied to all the new rows of data that are entered on these sheets. DO NOT replace or delete any of these formulas, otherwise you will have to download the template again in order to revert back to the formulas that should be included in these cells!*

All income and cash receipts that are received into any of the bank accounts should be recorded on the Income sheet. This worksheet functions like the receipt side of a cashbook but can also be used to perform an analytical review of income transactions by using the Filter feature (this feature is enabled by default).

All the column headings contain a filter selection arrow - this feature indicates that a Filter has been applied to the worksheet. This Excel feature is very useful when you need to filter the data on the worksheet based on one of the filter criteria that are available after clicking the selection arrow. The Filter feature can also be used to sort data based on a single column and includes a "Custom" filter option which enables you to specify a custom filter that needs to be applied

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*Example: If you only want to display the income transactions for a particular month, you can filter the data based on the Invoice Date or Payment Date column by specifying filter criteria which includes all transaction dates greater than or equal to the 1st day of the month and less than or equal to the last day of the month. After reviewing the filtered data, simply select the "All" option in the filtered column in order to remove the filter and to display all the transactions on the*

As we've mentioned before, some column headings are formatted with a yellow cell background, while other column headings are formatted with a light blue cell background. The columns with a yellow cell background require user input and the columns with a light blue cell background contain formulas that should be copied for all new rows of data that are entered on the sheet. This is a very important template attribute because the accuracy of all the reports is dependent on recording transactions correctly. After entering the required data in all the yellow columns, please therefore make absolutely sure that the formulas in the light blue columns have been copied to all the new rows that have been added to

You'll notice that there are totals that are included in the cells above all the amount columns (formatted in italic). These cells contain a Subtotal function that results in all filtered records being included in the total that is calculated. This means that after filtering data, only the transactions that are displayed on the worksheet are included in the calculation (column total). If you therefore print the sheet while a filter is in effect, the totals above the column headings will be calculated accurately and only include the transactions that have been printed.

*Note: All the transactions that are recorded on the Income sheet need to be entered in a continuous cell range otherwise some transactions may not be included in the template calculations. You should therefore not insert any blank rows between the rows that contain data.*

The following section provides detailed guidance on the user input that is required on the Income sheet:

**Invoice Number** - enter your invoice number or the appropriate transaction reference for cash receipt transactions.

**Invoice Date** - enter the date of the tax invoice or the bank statement date for cash receipt transactions. We've added data validation to this column to ensure that only valid dates are entered - you therefore need to ensure that you enter dates in accordance with the regional date settings that are specified in the System Control Panel.

**Customer** - enter the name of the customer. If the Auto Complete feature is enabled, you should be able to accept its suggestion of the customer name after entering only a few characters. Note that it is important to enter customer names accurately if you want to use the Filter feature to display only the transactions for a specific customer.

**Description** - enter a transaction description in this column.

**Tax Inclusive Amount** - enter the transaction amount inclusive of sales tax. Income and receipts should be entered as positive amounts but if you have an expense or payment type transaction that is of an income or receipt nature, the transaction can be entered as a negative value. For example, entering a credit note that relates to an invoice that has been recorded previously. In most instances, expenses should however be recorded on the Expenses sheet.

**Tax Code** - this column contains a list box that enables you to select one of two tax codes. Select the "A" tax code for all transactions that are subject to sales tax and the "E" tax code for all exempt and zero rated transactions. If your business is not registered for sales tax purposes, all transactions should be recorded by using the "E" tax code.

**Bank Code** - this column contains a list box that includes all the bank codes that have been added to the Set-up sheet. Select the bank code of the bank account that will be affected by the particular transaction. Note that it is imperative that a bank code is assigned to each transaction.

**Account** - the list box in this column contains all the account codes (and descriptions) that have been created on the Accounts sheet. You therefore need to create the appropriate account on the Accounts sheet before transactions can be allocated to the account. Note that you should be careful when deleting accounts from the Accounts sheet because this could cause an imbalance in the template if transactions have been allocated to an account that has subsequently been

**Payment Date** - enter the actual payment date in this column. The date that should be entered in this column should be the date on which the payment was received from the customer. The payment date should be left blank if payment has not been received from the customer - the outstanding amount will then be included in trade debtors. Note that the payment date should always be greater than or equal to the invoice date.

**Exclusive Amount** - the formula in this column basically deducts the sales tax amount from the inclusive amount in order to calculate an amount excluding sales tax. For accounting purposes, the exclusive amounts are allocated to the income statement, the sales tax amounts are allocated to the sales tax control account and the inclusive amounts are allocated to trade debtors or bank (depending on whether the amounts have been paid or not).

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**Tax Amount** - this column contains a formula which calculates the sales tax amount based on the tax code that has been selected in column F. Sales tax will only be calculated if the sales tax code in column F is "A". The calculation is based on the sales tax percentage that is specified on the Set-up sheet. *If this percentage needs to be amended, you first have to copy all the existing sales tax calculations in this column and paste the data as values. This will ensure that all the sales tax amounts that are dated before the rate amendment are still calculated based on the previous sales tax percentage.*

**Inclusive Amount** - the formula in this column rounds the tax inclusive amount that is entered in column G to 2 decimals. The amounts in both of these columns will therefore appear to be exactly the same.

**Error Code** - this column will contain an error code if there is a problem with the input in any of the previous columns. All the error codes that are displayed in this column should therefore be corrected in order to ensure that all the template calculations remain accurate. Refer to the Error Codes section of these instructions for more information about the reasons for an error code and how to resolve it.

*Note: The list box in the Account column contains both the account number and the account description but only the appropriate account number should be selected when allocating transactions. Excel actually does not allow for the inclusion of two columns in a list box but we have implemented a work around in order to provide the account description together with the account number. However, because of the implementation of this feature, you will not be able to enter the account number into the Account column and all account numbers should therefore be selected from the list box or*

The transactions that are entered on the Income sheet are automatically updated to the trial balance, income statement, abbreviated cash flow report and balance sheet. It is therefore imperative that all transactions are entered according to the guidance that is outlined in this section of the instructions, otherwise it could result in imbalances in the template. We also recommend that you make absolutely 100% sure that the formulas in the light blue columns are copied to all the rows on this sheet which contain data because it is one of the most common causes of an imbalance in the template.

## Recording Transactions - Expenses

All expenses and other payments that are processed through any bank account should be recorded on the Expenses sheet. This worksheet functions like the payment side of a cashbook, but can also be used to perform an analytical review of expense transactions by using the Filter feature.

All the column headings contain a filter selection arrow - this feature indicates that a Filter has been applied to the worksheet. This Excel feature is useful when you need to filter the data on a worksheet based on one of the filter criteria which are available after clicking the selection arrow. The Filter feature can also be used to sort data based on a single column and includes a "Custom" filter option that enables you to specify a custom filter that needs to be applied to the

*Example: If you only want to display the expense transactions for a particular month, you can filter the data based on the Document Date or Payment Date column by specifying filter criteria which includes all transaction dates greater than or equal to the 1st day of the month and less than or equal to the last day of the month. After reviewing the filtered data, simply select the "All" option in the filtered column in order to remove the filter and to display all the transactions on the*

As we've mentioned before, some column headings are formatted with a yellow cell background, while other column headings are formatted with a light blue cell background. The columns with a yellow cell background require user input and the columns with a light blue cell background contain formulas that should be copied for all new rows of data that are entered on the sheet. This is very important template attribute because the accuracy of all the reports is dependent on recording transactions correctly. After entering the required data in all the yellow columns, please therefore make absolutely sure that the formulas in the light blue columns have been copied to all the new rows that have been added to

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You'll notice that there are totals that are included in the cells above all the amount columns (formatted in italic). These cells contain a Subtotal function which results in all filtered records being included in the total that is calculated. This means that after filtering data, only the transactions that are displayed on the worksheet are included in the calculation (column total). If you therefore print the sheet while a filter is in effect, the totals above the column headings will be calculated accurately and only include the transactions that have been printed.

*Note: All the transactions that are recorded on the Expenses sheet need to be entered in a continuous cell range otherwise some transactions may not be included in the template calculations. You should therefore not insert any blank rows between the rows that contain data.*

The following section provides detailed guidance on the user input that is required on the Expenses sheet:

**Document Date** - enter the date of the supplier invoice or the bank statement date for cash payment transactions. We've added data validation to this column to ensure that only valid dates are entered - you therefore need to ensure that you enter dates in accordance with the regional date settings that are specified in the System Control Panel.

**Supplier** - enter the name of the supplier. If the Auto Complete feature is enabled, you should be able to accept its suggestion of the supplier name after entering only a few characters. Note that it is important to enter supplier names accurately if you want to use the Filter feature to display only the transactions for a particular supplier.

**Reference** - enter a reference for the transaction in this column. For example, this could be the supplier invoice number or a more general reference like "Debit Order" or "Bank Statement".

**Description** - enter a transaction description in this column.

**Tax Inclusive Amount** - enter the transaction amount inclusive of sales tax. Expenses and payments should be entered as positive amounts but if you have an income or receipt type transaction that is of an expense or payment nature, the transaction amount can be entered as a negative value. For example, entering a credit that has been received from a supplier and relates to a supplier invoice that has been recorded previously. In most instances, income should however

**Tax Code** - this column contains a list box that enables you to select one of two tax codes. Select the "A" tax code for all transactions that are subject to sales tax and the "E" tax code for all exempt and zero rated transactions. If your business is not registered for sales tax purposes, all transactions should be recorded by using the "E" tax code.

**Bank Code** - this column contains a list box that includes all the bank codes that have been added to the Set-up sheet. Select the bank code of the bank account that will be affected by the particular transaction. Note that it is imperative that a bank code is assigned to each transaction.

**Account** - the list box in this column contains all the account codes (and descriptions) that have been created on the Accounts sheet. You therefore need to create the appropriate account on the Accounts sheet before transactions can be allocated to the account. Note that you should be careful when deleting accounts from the Accounts sheet because this could cause an imbalance in the template if transactions have been allocated to an account that has subsequently been

**Payment Date** - enter the actual payment date in this column. The date that should be entered in this column should be the date on which the payment is made to the supplier. The payment date should be left blank if payment has not been made to the supplier - the outstanding amount will then be included in Trade Creditors. Note that the payment date should always be greater than or equal to the document date.

**Exclusive Amount** - the formula in this column basically deducts the sales tax amount from the inclusive amount in order to calculate an amount excluding sales tax. For accounting purposes, the exclusive amounts are allocated to the income statement, the sales tax amounts are allocated to the sales tax control account and the inclusive amounts are allocated to trade creditors or bank (depending on whether the amounts have been paid or not).

**Tax Amount** - this column contains a formula which calculates the sales tax amount based on the tax code that has been selected in column F. Sales tax is only calculated if the sales tax code in column F is "A". The calculation is based on the sales tax percentage that is specified on the Set-up sheet. *If this percentage needs to be amended, you first have to copy all the existing sales tax calculations in this column and paste the data as values. This will ensure that all the sales tax amounts that are dated before the rate amendment are still calculated based on the previous sales tax percentage. When you then amend the sales tax percentage, all transactions that are subsequently entered are based on the new*

**Inclusive Amount** - the formula in this column rounds the tax inclusive amount that is entered in column E to 2 decimals. The amounts in both of these columns will therefore appear to be exactly the same.

**Error Code** - this column will contain an error code if there is a problem with the input in any of the previous columns. All the error codes that are displayed in this column should therefore be corrected in order to ensure that all the template calculations remain accurate. Refer to the Error Codes section of these instructions for more information about the reasons for an error code and how to resolve it.

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The transactions that are entered on the Expenses sheet are automatically updated to the trial balance, income statement, abbreviated cash flow report and balance sheet. It is therefore imperative that all transactions are entered according to the guidance that is outlined in this section of the instructions, otherwise it could result in imbalances in the template. We also recommend that you make absolutely 100% sure that the formulas in the light blue columns are copied to all the rows that contain data because it is one of the most common causes of an imbalance in the template.

## Recording Transactions - Transfers between Bank Accounts

When funds are transferred between two bank accounts, both the deposit and withdrawal entries need to be recorded. We recommend recording both entries on the Expenses sheet. The deposit entry should be recorded by selecting the bank account into which the funds are transferred and entering the transfer amount as a negative value (use a tax code of "E"). The withdrawal entry should be recorded by selecting the bank account from which the funds are transferred and entering a positive amount (also use a tax code of "E").

All transfers between bank accounts should be allocated to the Cash Transfer Control account (BS-399). By using this default account for all bank transfers, you can therefore easily determine when only one of the entries (deposit or

*Note: You can check whether the balance of the Cash Transfer Control account is nil by selecting the appropriate month end from the list box in cell G3 on the Accounts sheet and checking whether the balance for account BS-399 is nil. If the balance is not nil, the transactions for the appropriate period should be reviewed in order to determine why the allocations to the Cash Transfer Control account do not result in a nil balance.*

*Note: Petty cash transactions should be treated in the same way as transactions that are processed through a bank account. This means that petty cash reimbursements should also be treated as transfers between bank accounts and allocated to the Cash Transfer Control account. Both the withdrawal out of the appropriate bank account and the "deposit" of cash into the petty cash account should therefore be recorded.*

## Error Codes

The following error codes may result from inaccurate input on the Income and Expenses sheets and will be displayed in the Error Code columns. The heading of the affected input column will be highlighted in orange:

- *E1 - this error code means that the payment date that has been entered in column I on the Income or Expenses sheet is before the invoice or document date. These errors can be rectified by either amending the appropriate invoice or document date or amending the appropriate payment date.*
- *E2 - this error code means that the account number that has been selected in column H on the Income or Expenses sheet is invalid. All the accounts that have been entered on the Accounts sheet will be included in the list boxes in column H and the error can therefore be rectified by simply selecting a valid account number from the list box. New accounts must be created on the Accounts sheet before being available for selection.*
- *E3 - this error code means that the bank account code that has been selected in column G is invalid. All the bank account codes that have been created on the Set-up sheet will be included in the list boxes in column G and the error can therefore be rectified by simply selecting a valid bank account code from the list box. New bank account codes must be created on the Set-up sheet before being available for selection.*

*Note: Input errors may result in inaccurate template calculations and it is therefore imperative that all errors are resolved before reviewing the income statement, cash flow report and balance sheet. These errors may in fact also cause the balance sheet not to balance.*

## Monthly Income Statement & Cash Flow Report

The CashFlowMonthly sheet includes a detailed monthly income statement and an abbreviated monthly cash flow report. The income statement is automatically calculated based on the exclusive amounts that are recorded on the Income and Expenses sheets and allocated to the appropriate income statement accounts. The only user input that is required is including additional expense accounts on the report if additional accounts have been created.

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## Instructions

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The report is extended beyond the Net Profit line to also include a monthly cash flow analysis which is also based on the transactions on the same sheets and incorporates the payment period that is specified for each transaction. The balance sheet account movements are calculated from the monthly balance sheet.

The CashFlowMonthly sheet includes 12 monthly periods that are determined based on the report start date that is entered on the Set-up sheet. You can therefore change the 12 month period that is included on the income statement by simply entering a new report start date on the Set-up sheet. Note that this will also change the periods that are included on the monthly balance sheet because the income statement and balance sheet reports are compiled based on the same

The monthly income statement has been designed in a pre-defined format but does provide for some user customization. The expense accounts that are included in the "IS-300" account range are displayed individually on the report to facilitate performing a monthly analytical review of these expense account line items. By default, 19 individual expense accounts are included in this account range but additional accounts up to a maximum of 100 expense accounts can be added if

All additional expense accounts should be created on the Accounts sheet before manually inserting the appropriate number of rows in the Expenses section of the income statement. We recommend that you insert individual rows by positioning the cursor below the row where the account needs to be inserted (based on the existing account number sequence) and then using the Insert Rows Excel feature to insert an empty row.

After inserting a new row, enter the account number in column A and simply copy all the formulas in the other columns from one of the existing expense account rows. If you have not inserted the accounts based on the existing account number sequence, you can select all the cells in the Expense account section (excluding the Total row) and sort the cells

***Note: It is absolutely essential that all expense accounts that are created on the Accounts sheet are included in the monthly income statement, otherwise the expense entries that relate to some transactions may not be included in the report, the calculated cash balance at the end of the month may therefore be inaccurate and the balance sheet may reflect an imbalance. If you are in any doubt as to whether all expense accounts have been included in the monthly income statement, refer to the Accounts sheet - we have implemented conditional formatting in the account number column which highlights the accounts that are not included on the monthly income statement in orange and the accounts that are not included in the annual income statement in purple.***

All the other lines on the monthly income statement and cash flow report are calculated based on pre-defined line items (account groups) and can therefore not be customized. You will not be able to insert additional rows on the report in order to display more detailed information. If you need to analyse individual account balances, we recommend applying the Filter feature to the Income and Expenses sheets.

***Note: The cash balance at the end of each monthly period as calculated in the last row on the CashFlowMonthly sheet should equal the sum of all the bank account balances (excluding the petty cash account) if all transactions have been recorded correctly. The cash movement in the petty cash balance is included under the "Changes in Working Capital"***

## Annual Income Statement & Cash Flow Report

The annual income statement and cash flow report on the CashFlowAnnual sheet provides a summary of the income statement and cash flow report on an annual, year-to-date and monthly basis based on the year end that is specified on the Set-up sheet. The report also includes an income statement and cash flow report for the previous (comparative) year. The current and comparative year portion of the year end dates are determined based on the report start date that is also

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*Example: If the report start date is specified as 2011/03/01 and a year end month of February is selected, the current financial year that will be included on the annual income statement will be Feb-2012 and the comparative financial year will be Feb-2011. If a year end month of June is however selected and the report start date is the same, the current financial year will be Jun-2011 and the comparative financial year will be Jun-2010. The financial periods that are included on the annual income statement are therefore always determined based on the financial year that the report*

**Note: As discussed under the Monthly Income Statement section of the instructions, the Expenses section of the report can be customized to include additional accounts. All additional accounts should also be manually inserted on the annual income statement by inserting a new row for each individual account, entering the appropriate account number in column A and copying the formulas in the other columns from one of the existing rows in the Expenses section (for the Annual, Year-to-Date and Monthly columns of the report).**

The periods that are included in the Year-to-Date and Monthly columns are determined based on the calendar month that is selected from the list box in cell H1. The appropriate financial years that the selected calendar month falls into are determined based on the report start date that is specified on the Set-up sheet.

*Example: If the Report Start Date is specified as 2011/06/01, the year end is specified as June (on the Set-up sheet) and the June calendar month is selected from the list box in cell H1, the Year-to-Date and Monthly balances will be calculated for the Jun-2011 financial period. If the report start date and the year end is the same and the July calendar month is selected from the list box in cell H1, the Year-to-Date and Monthly balances will be calculated for the July-2010 financial period. This is because this month falls into the financial year that ends in June 2011 and the report start date falls into*

All the calculations on the annual income statement and cash flow report are automated and calculated based on the periods that are defined on the Set-up sheet and selected from the list box in cell H1 (for year-to-date and monthly columns). This functionality enables users to easily view a report for any monthly period of the financial year that the

This approach is slightly different from the monthly income statement and cash flow report. The monthly income statement always includes a 12 month period that starts from the report start date and includes 11 other subsequent periods, while the annual income statement will always be based on the financial year that the report start date falls into. The monthly periods on these two reports may therefore not always be exactly the same - you can however base both reports on the same monthly periods by specifying the first day of the financial year as the report start date on the Set-up

## Balance Sheet

The entire monthly balance sheet is automatically calculated from the transactions that are recorded on the Income and Expenses sheets and the account groups that are included on the balance sheet are determined by the default account structure. You will therefore not be able to change the layout of the balance sheet.

We have also included two rows below the balance sheet that include control totals which indicate whether the accounting template is in balance. The first row indicates whether the total assets and total equity & liabilities balance and the second row indicates whether the total of all the bank balances on the balance sheet agrees to the appropriate

**Both control totals should always display an "ok" text string but if there is a problem with the control total that is calculated, an "error" message that is highlighted in orange will be displayed. This error message means that there is an imbalance in the template. The following steps need to be completed in order to resolve this error:**

- Open the Accounts sheet and ensure that the template opening balances (column C) add up to a total of nil. If your opening balances don't balance, the balance sheet will also not balance.
- Open the Accounts sheet and ensure that there are no expense accounts (the IS-300 account group) that are highlighted in orange or purple. If an account is highlighted in orange or purple, it means that the account has not been inserted on the monthly or annual income statement. Insert the account on the appropriate sheet in order to correct the
- Review the monthly income statement and ensure that there are no expense accounts that have been duplicated. If a duplicate account number is found, simply delete the appropriate row.

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- Review the Income and Expenses sheets and ensure that there are no error codes in the Error Code columns. The Error Code columns on both sheets should contain no error codes - if an error code is displayed in any transaction row, refer to the Error Codes section of these instructions for guidance on the reason why an error code is displayed and the corrective action that needs to be taken.
- Review the Income and Expenses sheets and ensure that all the formulas in the columns with a light blue column heading have been copied to all the rows that contain data. We also recommend that you copy the formulas in the first data row to all the other rows that contain data to ensure that all the formulas are copied correctly.
- Review the Income and Expenses sheets and ensure that a bank code has been allocated to all transactions. If there are any blank cells in the Bank Code column, select the appropriate bank code from the list box.
- Review the invoice date and document date columns on the Income and Expenses sheets and ensure that all dates have been entered in accordance with the regional date settings that are specified in the System Control Panel.

**If you've completed all these steps and still cannot resolve the imbalance on the monthly balance sheet, contact our Support function for assistance. We'll require your version of the template to be e-mailed to us and we'll assist you in correcting the imbalance and provide you with an explanation as to why the imbalance occurred.**

*Note: All the bank accounts that are created on the Set-up sheet (excluding the petty cash account) are consolidated into one line on the balance sheet. The Bank balance therefore represents the total of all the bank accounts and should agree to the closing cash flow balances on both the MonthlyCashFlow and AnnualCashFlow sheets. If you want to view the individual bank account balances, you can do so on the Accounts sheet.*

## Template Settings

The functionality that has been included in this accounting template uses data validation, conditional formatting and named cell ranges in order to validate all user input and to produce the reports that form part of this template. Most of the formulas that are used in this template are based on named cell ranges that include the first 1,000 rows on the Income and Expenses sheets. When the number of transactions that you've recorded on the Income and Expenses sheets reaches this limit, you will therefore have to extend the default number of rows in order to include all your transactions in

The named cell ranges can be extended by accessing the main Insert menu, selecting Name, and selecting Define in order to open the Define Name dialog box. The calculations that include the transactions on the Income and Expenses sheets are all based on the "Records" named range. This named cell range includes a default value of 1,000 - you can therefore extend the number of transactions that are included in the template calculations by simply entering a new value for this named range and clicking the OK button.

The data validation features that are used to validate user input on the Income and Expenses sheets have been implemented in the first 1,000 rows on these sheets. Before you reach this limit, you can simply copy one of the blank rows before row 1,000 and paste the cells in this row into the required number of additional rows. This will result in all the data validation features being copied to the target cell range.

## Roll Forward for Subsequent Financial Periods

After specifying an initial template start date and entering the required opening balances, the template does not need to be rolled forward for subsequent reporting periods. The reporting periods can be adjusted by simply entering a new date into the report start date input cell on the Set-up sheet as we've explained earlier on in these instructions. No other roll forward steps need to be completed.

## Help & Customization

If you experience any difficulty while using this template and you are not able to find the appropriate guidance in these instructions, please e-mail us at [support@excel-skills.com](mailto:support@excel-skills.com) for assistance. This template has been designed with flexibility in mind to ensure that it can be used in most business environments. If however you need an Excel based template that is customized specifically for your business requirements, please e-mail our Support function and provide a brief

# Excel Skills | Basic Accounting Template

*Instructions*

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## Example (Pty) Ltd

Set-up

### Business Details

Business Name

Sales Tax Percentage

### Report Set-up

Template Start Date

Report Start Date

Year End

### Bank Accounts

<i>Code</i>	<i>Description</i>
B1	B1 Bank Account
B2	B2 Bank Account
B3	B3 Bank Account
PC	Petty Cash

### Input Error Codes

<i>Code</i>	<i>Reason</i>
E1	Payment date is before the invoice / document date
E2	Account number is invalid
E3	Bank code is invalid

## Example (Pty) Ltd

Account Set-up

		29 Feb 2016	29 Feb 2016	28 Feb 2017
Account Number	Description	Template: Opening Balance	Trial Balance: Opening Balances	Trial Balance: Closing Balances
BS-100	Fixed Assets	9,445.00	9,445.00	20,848.51
BS-150	Accumulated Depreciation	-	-	-
BS-200	Investments	6,000.00	6,000.00	9,750.00
BS-300	Cash - Other	-	-	-
BS-399	Cash Transfer Control	-	-	-
BS-400	Debtors - Other	-	-	-
BS-500	Creditors - Other	-	-	-
BS-600	Sales Tax Control	(1,160.00)	(1,160.00)	(1,775.65)
BS-700	Long Term Liabilities	(15,200.00)	(15,200.00)	(17,560.00)
BS-800	Share Capital	(100.00)	(100.00)	(100.00)
BS-900	Reserves	-	-	-
IS-100	Income from Services	-	-	(349,382.46)
IS-200	Other Income	-	-	(20,192.98)
IS-305	Accounting Fees	-	-	10,526.28
IS-310	Advertising & Marketing	-	-	-
IS-315	Bank Charges	-	-	1,184.24
IS-320	Commission	-	-	6,532.45
IS-325	Computer Expenses	-	-	965.79
IS-330	Consumables & Cleaning	-	-	-
IS-335	Entertainment	-	-	-
IS-340	Insurance	-	-	3,579.00
IS-345	Office Expenses	-	-	1,004.40
IS-350	Office Rent	-	-	67,368.48
IS-355	Postage	-	-	-
IS-360	Professional & Legal Fees	-	-	10,964.91
IS-365	Salaries & Wages	-	-	233,000.00
IS-370	Stationery	-	-	2,513.15
IS-375	Subscriptions & Memberships	-	-	2,278.95
IS-380	Telephone & Internet	-	-	1,884.24
IS-385	Training	-	-	777.83
IS-390	Travelling & Accommodation	-	-	5,008.77
IS-395	Utilities	-	-	4,929.82
IS-400	Depreciation	-	-	-
IS-500	Interest Paid	-	-	1,200.00
IS-600	Taxation	-	-	6,300.00
IS-700	Other Expenses	-	-	-
ZZZ	Add accounts above this row			
<b>Control Accounts</b>				
BS-BANKB1	B1 Bank Account	3,400.00	3,400.00	13,166.27
BS-BANKB2	B2 Bank Account	900.00	900.00	2,480.00
BS-BANKB3	B3 Bank Account	100.00	100.00	100.00
BS-PCASHPC	Petty Cash	200.00	200.00	201.00
BS-DEBTORS	Trade Debtors	23,000.00	23,000.00	12,000.00
BS-CREDITORS	Trade Creditors	(5,100.00)	(5,100.00)	(11,468.00)
BS-RETAINED	Retained Earnings	(21,485.00)	(21,485.00)	(21,485.00)
		-	-	-

**Example (Pty) Ltd**

*Income & Other Receipts*

				451,620.00					399,350.87	52,269.13	451,620.00		
Invoice Number	Invoice Date	Customer	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	Exclusive Amount	Tax Amount	Inclusive Amount	Error Code	
INV0051	1/23/16	DF Manufacturing	Consulting Services	8,000.00	A	B1	IS-100	3/1/16	7,017.54	982.46	8,000.00		
INV0052	2/18/16	CC Supplies	Consulting Services	15,000.00	A	B1	IS-100	3/10/16	13,157.89	1,842.11	15,000.00		
O/B	2/28/16	Opening Balance	Opening Bank Balance	3,400.00	E	B1	BS-300	2/28/16	3,400.00	-	3,400.00		
O/B	2/28/16	Opening Balance	Opening Bank Balance	900.00	E	B2	BS-300	2/28/16	900.00	-	900.00		
O/B	2/28/16	Opening Balance	Opening Bank Balance	100.00	E	B3	BS-300	2/28/16	100.00	-	100.00		
O/B	2/28/16	Opening Balance	Opening Bank Balance	200.00	E	PC	BS-300	2/28/16	200.00	-	200.00		
INV0053	3/14/16	IT Solutions	Consulting Services	11,200.00	E	B1	IS-100	4/13/16	11,200.00	-	11,200.00		
INV0054	3/19/16	IQ Bonds	Consulting Services	10,200.00	A	B1	IS-100	4/10/16	8,947.37	1,252.63	10,200.00		
INV0055	4/9/16	WC Financial Advisors	Consulting Services	17,000.00	A	B1	IS-100	5/9/16	14,912.28	2,087.72	17,000.00		
Receipt23	4/10/16	LTZ Trading	Commission	4,300.00	A	B1	IS-200	4/10/16	3,771.93	528.07	4,300.00		
INV0056	4/22/16	DF Manufacturing	Consulting Services	17,420.00	A	B1	IS-100	5/9/16	15,280.70	2,139.30	17,420.00		
INV0057	5/5/16	GP Accountants	Accounting Services	3,000.00	A	B1	IS-100	5/10/16	2,631.58	368.42	3,000.00		
INV0058	5/7/16	Energy Incorporated	Taxation Services	8,230.00	A	B1	IS-100	6/6/16	7,219.30	1,010.70	8,230.00		
INV0059	5/10/16	Energy Incorporated	Consulting Services	22,800.00	A	B1	IS-100	6/9/16	20,000.00	2,800.00	22,800.00		
INV0060	5/31/16	CC Supplies	Consulting Services	19,050.00	A	B1	IS-100	6/30/16	16,710.53	2,339.47	19,050.00		
CN00017	6/26/16	TRF Solutions	Discount	(4,200.00)	A	B1	IS-100	7/18/16	(3,684.21)	(515.79)	(4,200.00)		
INV0061	6/26/16	DF Manufacturing	Consulting Services	34,000.00	A	B1	IS-100	7/26/16	29,824.56	4,175.44	34,000.00		
INV0062	6/29/16	WC Financial Advisors	Consulting Services	12,540.00	A	B1	IS-100	7/16/16	11,000.00	1,540.00	12,540.00		
INV0063	7/11/16	PTY Consultants	Consulting Services	18,000.00	A	B1	IS-100	7/16/16	15,789.47	2,210.53	18,000.00		
INV0064	7/22/16	WW Retail	Consulting Services	15,200.00	A	B1	IS-100	8/21/16	13,333.33	1,866.67	15,200.00		
INV0065	8/13/16	EC Estate Agents	Consulting Services	14,000.00	A	B1	IS-100	9/12/16	12,280.70	1,719.30	14,000.00		
INV0066	8/17/16	The Paint Shop	Consulting Services	12,970.00	A	B1	IS-100	9/16/16	11,377.19	1,592.81	12,970.00		
CN00018	9/5/16	IT Solutions	Discount	(3,100.00)	E	B1	IS-100	9/27/16	(3,100.00)	-	(3,100.00)		
INV0067	9/12/16	Energy Incorporated	Consulting Services	28,000.00	A	B1	IS-100	9/30/16	24,561.40	3,438.60	28,000.00		
INV0068	9/17/16	TRF Solutions	Consulting Services	13,200.00	A	B1	IS-100	10/4/16	11,578.95	1,621.05	13,200.00		
INV0069	10/8/16	EC Estate Agents	Taxation Services	2,230.00	A	B1	IS-100	10/13/16	1,956.14	273.86	2,230.00		
INV0070	10/8/16	GP Accountants	Consulting Services	28,800.00	A	B1	IS-100	10/13/16	25,263.16	3,536.84	28,800.00		
INV0071	10/31/16	The Paint Shop	Consulting Services	25,500.00	A	B1	IS-100	11/30/16	22,368.42	3,131.58	25,500.00		
INV0072	11/3/16	PTY Consultants	Consulting Services	3,120.00	A	B1	IS-100	12/3/16	2,736.84	383.16	3,120.00		
INV0073	11/29/16	CC Supplies	Consulting Services	13,200.00	A	B1	IS-100	12/21/16	11,578.95	1,621.05	13,200.00		
INV0074	11/29/16	XX Building Supplies	Consulting Services	15,400.00	A	B1	IS-100	12/29/16	13,508.77	1,891.23	15,400.00		
Receipt24	12/10/16	LTZ Trading	Commission	18,720.00	A	B1	IS-200	12/10/16	16,421.05	2,298.95	18,720.00		
INV0075	12/25/16	IT Solutions	Consulting Services	8,300.00	E	B1	IS-100	1/11/17	8,300.00	-	8,300.00		
Receipt25	12/25/16	ABC Bank	Loan Deposit	3,000.00	E	B1	BS-700	12/30/16	3,000.00	-	3,000.00		
INV0076	1/19/17	PTY Consultants	Accounting Services	14,440.00	A	B1	IS-100	1/31/17	12,666.67	1,773.33	14,440.00		
INV0077	1/20/17	GP Accountants	Taxation Services	3,400.00	A	B1	IS-100	2/28/17	2,982.46	417.54	3,400.00		
Receipt26	2/5/17	ABC Bank	Loan Deposit	2,000.00	E	B1	BS-700	2/5/17	2,000.00	-	2,000.00		
INV0078	2/15/17	WC Financial Advisors	Consulting Services	20,100.00	A	B1	IS-100	2/28/17	17,631.58	2,468.42	20,100.00		
INV0079	2/28/17	XX Building Supplies	Consulting Services	12,000.00	A	B1	IS-100		10,526.32	1,473.68	12,000.00		

**Example (Pty) Ltd**

*Expenses & Other Payments*

									431,740.73			431,740.73
Document Date	Supplier	Reference	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	412,785.50	18,955.23	431,740.73	Error Code
									Exclusive Amount	Tax Amount	Inclusive Amount	
2/14/16	XY Solutions	S77782	Opening Balance	5,100.00	A	B1	BS-500	3/2/16	4,473.68	626.32	5,100.00	
3/1/16	IS Communications	Invoice EXP22	Internet Service Provider	179.00	A	B1	IS-380	3/31/16	157.02	21.98	179.00	
3/2/16	Newscorp	I381119	Subscriptions	478.00	A	B1	IS-375	4/1/16	419.30	58.70	478.00	
3/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	3/5/16	298.25	41.75	340.00	
3/15/16	Capital Bank	Bank Statement	Service Fees	50.00	A	B1	IS-315	3/15/16	43.86	6.14	50.00	
3/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	3/15/16	30.70	4.30	35.00	
3/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	4/2/16	877.19	122.81	1,000.00	
3/15/16	Interflora	Cash	Flowers	90.00	A	PC	IS-345	3/15/16	78.95	11.05	90.00	
3/18/16	QQ International	TR6998	Parking	200.00	A	B1	IS-390	3/18/16	175.44	24.56	200.00	
3/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(15,000.00)	E	B2	BS-399	3/20/16	(15,000.00)	-	(15,000.00)	
3/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	15,000.00	E	B1	BS-399	3/20/16	15,000.00	-	15,000.00	
3/26/16	Example (Pty) Ltd	Payroll	Salaries	13,000.00	E	B2	IS-365	3/26/16	13,000.00	-	13,000.00	
3/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	3/26/16	220.00	-	220.00	
3/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	3/26/16	100.00	-	100.00	
3/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	3/26/16	5,614.04	785.96	6,400.00	
3/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	3/31/16	100.00	-	100.00	
3/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	3/31/16	(100.00)	-	(100.00)	
4/1/16	IS Communications	Invoice EXP23	Internet Service Provider	179.00	A	B1	IS-380	5/1/16	157.02	21.98	179.00	
4/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	4/5/16	298.25	41.75	340.00	
4/12/16	Interflora	Cash	Flowers	87.00	A	PC	IS-345	4/12/16	76.32	10.68	87.00	
4/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	4/15/16	70.18	9.82	80.00	
4/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	4/15/16	30.70	4.30	35.00	
4/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	5/3/16	877.19	122.81	1,000.00	
4/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	4/20/16	(20,000.00)	-	(20,000.00)	
4/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	4/20/16	20,000.00	-	20,000.00	
4/25/16	Inland Revenue	Return	Sales Tax	1,300.00	E	B1	BS-600	4/25/16	1,300.00	-	1,300.00	
4/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	4/26/16	20,000.00	-	20,000.00	
4/26/16	Furniture City	Invoice	Furniture	3,000.00	A	B1	BS-100	5/26/16	2,631.58	368.42	3,000.00	
4/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	4/26/16	220.00	-	220.00	
4/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	4/26/16	100.00	-	100.00	
4/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	4/26/16	5,614.04	785.96	6,400.00	
4/29/16	GF Supplies	IN1179	Consumables	41.00	A	PC	IS-325	5/29/16	35.96	5.04	41.00	
4/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	4/30/16	100.00	-	100.00	
4/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	4/30/16	(100.00)	-	(100.00)	
5/1/16	IS Communications	Invoice EXP24	Internet Service Provider	179.00	A	B1	IS-380	5/31/16	157.02	21.98	179.00	
5/1/16	Training Inc	Invoice	Course	220.00	A	B1	IS-385	5/31/16	192.98	27.02	220.00	
5/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	5/5/16	298.25	41.75	340.00	
5/7/16	City Lodge	S50037	Accommodation	563.00	A	B1	IS-390	5/7/16	493.86	69.14	563.00	
5/7/16	Waltons	Invoice	Stationery	982.00	A	B1	IS-370	6/6/16	861.40	120.60	982.00	
5/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	5/15/16	70.18	9.82	80.00	
5/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	5/15/16	30.70	4.30	35.00	
5/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	6/2/16	877.19	122.81	1,000.00	
5/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	5/20/16	(20,000.00)	-	(20,000.00)	

**Example (Pty) Ltd**

*Expenses & Other Payments*

									431,740.73			431,740.73
									412,785.50	18,955.23		
Document Date	Supplier	Reference	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	Exclusive Amount	Tax Amount	Inclusive Amount	Error Code
5/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	5/20/16	20,000.00	-	20,000.00	
5/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	5/26/16	20,000.00	-	20,000.00	
5/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	5/26/16	220.00	-	220.00	
5/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	5/26/16	100.00	-	100.00	
5/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	5/26/16	5,614.04	785.96	6,400.00	
5/29/16	Interflora	Cash	Flowers	65.00	A	PC	IS-345	5/29/16	57.02	7.98	65.00	
5/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	5/31/16	100.00	-	100.00	
5/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	5/31/16	(100.00)	-	(100.00)	
6/1/16	IS Communications	Invoice EXP25	Internet Service Provider	179.00	A	B1	IS-380	7/1/16	157.02	21.98	179.00	
6/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	6/5/16	298.25	41.75	340.00	
6/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	6/15/16	70.18	9.82	80.00	
6/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	6/15/16	30.70	4.30	35.00	
6/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	7/3/16	877.19	122.81	1,000.00	
6/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	6/20/16	(20,000.00)	-	(20,000.00)	
6/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	6/20/16	20,000.00	-	20,000.00	
6/22/16	Interflora	Cash	Flowers	110.00	A	PC	IS-345	6/22/16	96.49	13.51	110.00	
6/25/16	Inland Revenue	Return	Sales Tax	8,700.00	E	B1	BS-600	6/25/16	8,700.00	-	8,700.00	
6/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	6/26/16	20,000.00	-	20,000.00	
6/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	6/26/16	220.00	-	220.00	
6/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	6/26/16	100.00	-	100.00	
6/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	6/26/16	5,614.04	785.96	6,400.00	
6/26/16	SA Airlines	SA11235	Travel	1,782.00	A	B1	IS-390	6/26/16	1,563.16	218.84	1,782.00	
6/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	6/30/16	100.00	-	100.00	
6/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	6/30/16	(100.00)	-	(100.00)	
7/1/16	IS Communications	Invoice EXP26	Internet Service Provider	179.00	A	B1	IS-380	7/31/16	157.02	21.98	179.00	
7/2/16	Waltons	Invoice	Stationery	761.00	A	B1	IS-370	8/1/16	667.54	93.46	761.00	
7/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	7/5/16	298.25	41.75	340.00	
7/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	7/15/16	70.18	9.82	80.00	
7/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	7/15/16	30.70	4.30	35.00	
7/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	8/2/16	877.19	122.81	1,000.00	
7/16/16	Interflora	Cash	Flowers	29.00	A	PC	IS-345	7/16/16	25.44	3.56	29.00	
7/17/16	GF Supplies	IN1181	Consumables	937.00	A	B1	IS-325	8/16/16	821.93	115.07	937.00	
7/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	7/20/16	(20,000.00)	-	(20,000.00)	
7/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	7/20/16	20,000.00	-	20,000.00	
7/25/16	ACC Institute	M00321037	Annual Membership	2,000.00	A	B1	IS-375	8/24/16	1,754.39	245.61	2,000.00	
7/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	7/26/16	20,000.00	-	20,000.00	
7/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	7/26/16	220.00	-	220.00	
7/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	7/26/16	100.00	-	100.00	
7/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	7/26/16	5,614.04	785.96	6,400.00	
7/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	50.00	E	B1	BS-399	7/31/16	50.00	-	50.00	
7/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(50.00)	E	PC	BS-399	7/31/16	(50.00)	-	(50.00)	
8/1/16	IS Communications	Invoice EXP27	Internet Service Provider	179.00	A	B1	IS-380	8/31/16	157.02	21.98	179.00	
8/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	8/5/16	298.25	41.75	340.00	

**Example (Pty) Ltd**

*Expenses & Other Payments*

									431,740.73			431,740.73
									412,785.50	18,955.23		
Document Date	Supplier	Reference	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	Exclusive Amount	Tax Amount	Inclusive Amount	Error Code
8/9/16	Interflora	Cash	Flowers	78.00	A	PC	IS-345	8/9/16	68.42	9.58	78.00	
8/13/16	XY Traders	Invoice 9987	Commission	747.00	A	B1	IS-320	9/12/16	655.26	91.74	747.00	
8/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	8/15/16	70.18	9.82	80.00	
8/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	8/15/16	30.70	4.30	35.00	
8/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	9/2/16	877.19	122.81	1,000.00	
8/15/16	SA Airlines	SA11988	Travel	1,278.00	A	B1	IS-390	8/15/16	1,121.05	156.95	1,278.00	
8/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	8/20/16	(20,000.00)	-	(20,000.00)	
8/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	8/20/16	20,000.00	-	20,000.00	
8/21/16	JSE Brokers	Remittance	Share investment	3,750.00	E	B1	BS-200	8/21/16	3,750.00	-	3,750.00	
8/25/16	Inland Revenue	Return	Sales Tax	6,600.00	E	B1	BS-600	8/25/16	6,600.00	-	6,600.00	
8/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	8/26/16	20,000.00	-	20,000.00	
8/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	8/26/16	220.00	-	220.00	
8/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	8/26/16	100.00	-	100.00	
8/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	8/26/16	5,614.04	785.96	6,400.00	
8/27/16	Waltons	Invoice	Stationery	234.00	A	B1	IS-370	9/26/16	205.26	28.74	234.00	
8/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	50.00	E	B1	BS-399	8/31/16	50.00	-	50.00	
8/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(50.00)	E	PC	BS-399	8/31/16	(50.00)	-	(50.00)	
8/31/16	Inland Revenue	Return	Provisional Tax	2,600.00	E	B1	IS-600	8/31/16	2,600.00	-	2,600.00	
9/1/16	IS Communications	Invoice EXP28	Internet Service Provider	179.00	A	B1	IS-380	10/1/16	157.02	21.98	179.00	
9/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	9/5/16	298.25	41.75	340.00	
9/13/16	Training Inc	Invoice	Course	277.48	A	B1	IS-385	10/13/16	243.40	34.08	277.48	
9/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	9/15/16	70.18	9.82	80.00	
9/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	9/15/16	30.70	4.30	35.00	
9/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	10/3/16	877.19	122.81	1,000.00	
9/18/16	Municipality	Statement	Rates	5,620.00	A	B1	IS-395	9/18/16	4,929.82	690.18	5,620.00	
9/18/16	QA Attorneys	Invoice	Legal advice	12,500.00	A	B1	IS-360	9/18/16	10,964.91	1,535.09	12,500.00	
9/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	9/20/16	(20,000.00)	-	(20,000.00)	
9/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	9/20/16	20,000.00	-	20,000.00	
9/21/16	Interflora	Cash	Flowers	90.00	A	PC	IS-345	9/21/16	78.95	11.05	90.00	
9/24/16	XY Traders	Invoice11203	Commission	4,242.00	A	B1	IS-320	10/24/16	3,721.05	520.95	4,242.00	
9/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	9/26/16	20,000.00	-	20,000.00	
9/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	9/26/16	220.00	-	220.00	
9/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	9/26/16	100.00	-	100.00	
9/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	9/26/16	5,614.04	785.96	6,400.00	
9/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	9/30/16	100.00	-	100.00	
9/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	9/30/16	(100.00)	-	(100.00)	
10/1/16	IS Communications	Invoice EXP29	Internet Service Provider	179.00	A	B1	IS-380	10/31/16	157.02	21.98	179.00	
10/4/16	GF Supplies	IN1185	Consumables	62.00	A	PC	IS-325	11/3/16	54.39	7.61	62.00	
10/4/16	SA Airlines	SA12741	Travel	1,887.00	A	B1	IS-390	10/4/16	1,655.26	231.74	1,887.00	
10/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	10/5/16	298.25	41.75	340.00	
10/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	10/15/16	70.18	9.82	80.00	
10/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	10/15/16	30.70	4.30	35.00	
10/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	11/2/16	877.19	122.81	1,000.00	

**Example (Pty) Ltd**

*Expenses & Other Payments*

								431,740.73			412,785.50	18,955.23	431,740.73
Document Date	Supplier	Reference	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	Exclusive Amount	Tax Amount	Inclusive Amount	Error Code	
10/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	10/20/16	(20,000.00)	-	(20,000.00)		
10/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	10/20/16	20,000.00	-	20,000.00		
10/22/16	Waltons	Invoice	Stationery	289.00	A	B1	IS-370	11/21/16	253.51	35.49	289.00		
10/25/16	Inland Revenue	Return	Sales Tax	3,300.00	E	B1	BS-600	10/25/16	3,300.00	-	3,300.00		
10/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	10/26/16	20,000.00	-	20,000.00		
10/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	10/26/16	220.00	-	220.00		
10/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	10/26/16	100.00	-	100.00		
10/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	10/26/16	5,614.04	785.96	6,400.00		
10/28/16	Interflora	Cash	Flowers	218.00	A	PC	IS-345	10/28/16	191.23	26.77	218.00		
10/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	200.00	E	B1	BS-399	10/31/16	200.00	-	200.00		
10/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(200.00)	E	PC	BS-399	10/31/16	(200.00)	-	(200.00)		
11/1/16	IS Communications	Invoice EXP30	Internet Service Provider	179.00	A	B1	IS-380	12/1/16	157.02	21.98	179.00		
11/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	11/5/16	298.25	41.75	340.00		
11/5/16	XY Traders	Invoice 12987	Commission	982.00	A	B1	IS-320	12/5/16	861.40	120.60	982.00		
11/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	11/15/16	70.18	9.82	80.00		
11/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	11/15/16	30.70	4.30	35.00		
11/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	12/3/16	877.19	122.81	1,000.00		
11/19/16	Interflora	Cash	Flowers	102.00	A	PC	IS-345	11/19/16	89.47	12.53	102.00		
11/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	11/20/16	(20,000.00)	-	(20,000.00)		
11/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	11/20/16	20,000.00	-	20,000.00		
11/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	11/26/16	20,000.00	-	20,000.00		
11/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	11/26/16	220.00	-	220.00		
11/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	11/26/16	100.00	-	100.00		
11/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	11/26/16	5,614.04	785.96	6,400.00		
11/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	170.00	E	B1	BS-399	11/30/16	170.00	-	170.00		
11/30/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(170.00)	E	PC	BS-399	11/30/16	(170.00)	-	(170.00)		
12/1/16	IS Communications	Invoice EXP31	Internet Service Provider	179.00	A	B1	IS-380	12/31/16	157.02	21.98	179.00		
12/5/16	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	12/5/16	298.25	41.75	340.00		
12/6/16	Interflora	Cash	Flowers	96.00	A	PC	IS-345	12/6/16	84.21	11.79	96.00		
12/15/16	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	12/15/16	70.18	9.82	80.00		
12/15/16	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	12/15/16	30.70	4.30	35.00		
12/15/16	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	1/2/17	877.19	122.81	1,000.00		
12/17/16	Newscorp	M00353051	Subscriptions	120.00	A	B1	IS-375	1/16/17	105.26	14.74	120.00		
12/17/16	Waltons	Invoice	Stationery	310.00	A	B1	IS-370	1/16/17	271.93	38.07	310.00		
12/17/16	XY Traders	Invoice 13432	Commission	962.00	A	B1	IS-320	1/16/17	843.86	118.14	962.00		
12/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	12/20/16	(20,000.00)	-	(20,000.00)		
12/20/16	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	12/20/16	20,000.00	-	20,000.00		
12/22/16	GF Supplies	IN1192	Consumables	61.00	A	PC	IS-325	1/21/17	53.51	7.49	61.00		
12/25/16	Inland Revenue	Return	Sales Tax	8,400.00	E	B1	BS-600	12/25/16	8,400.00	-	8,400.00		
12/26/16	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	12/26/16	20,000.00	-	20,000.00		
12/26/16	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	12/26/16	220.00	-	220.00		
12/26/16	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	12/26/16	100.00	-	100.00		
12/26/16	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	12/26/16	5,614.04	785.96	6,400.00		

**Example (Pty) Ltd**

*Expenses & Other Payments*

									431,740.73			431,740.73
									412,785.50	18,955.23		
Document Date	Supplier	Reference	Description	Tax Inclusive Amount	Tax Code	Bank Code	Account	Payment Date	Exclusive Amount	Tax Amount	Inclusive Amount	Error Code
12/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	100.00	E	B1	BS-399	12/31/16	100.00	-	100.00	
12/31/16	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(100.00)	E	PC	BS-399	12/31/16	(100.00)	-	(100.00)	
1/1/17	IS Communications	Invoice EXP32	Internet Service Provider	179.00	A	B1	IS-380	1/31/17	157.02	21.98	179.00	
1/5/17	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	1/5/17	298.25	41.75	340.00	
1/15/17	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	1/15/17	70.18	9.82	80.00	
1/15/17	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	1/15/17	30.70	4.30	35.00	
1/15/17	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305	2/2/17	877.19	122.81	1,000.00	
1/16/17	Interflora	Cash	Flowers	105.00	A	PC	IS-345	1/16/17	92.11	12.89	105.00	
1/20/17	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	1/20/17	(20,000.00)	-	(20,000.00)	
1/20/17	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	1/20/17	20,000.00	-	20,000.00	
1/26/17	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	1/26/17	20,000.00	-	20,000.00	
1/26/17	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	1/26/17	220.00	-	220.00	
1/26/17	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	1/26/17	100.00	-	100.00	
1/26/17	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	1/26/17	5,614.04	785.96	6,400.00	
1/26/17	Training Inc	Invoice	Training	389.25	A	B1	IS-385	1/31/17	341.45	47.80	389.25	
1/28/17	XY Traders	Invoice 14278	Commission	514.00	A	B1	IS-320	2/27/17	450.88	63.12	514.00	
1/31/17	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	170.00	E	B1	BS-399	1/31/17	170.00	-	170.00	
1/31/17	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(170.00)	E	PC	BS-399	1/31/17	(170.00)	-	(170.00)	
2/1/17	IS Communications	Invoice EXP33	Internet Service Provider	179.00	A	B1	IS-380		157.02	21.98	179.00	
2/5/17	EAG Brokers	Debit Order	Insurance	340.00	A	B1	IS-340	2/5/17	298.25	41.75	340.00	
2/11/17	Waltons	Invoice	Stationery	289.00	A	B1	IS-370		253.51	35.49	289.00	
2/15/17	Capital Bank	Bank Statement	Service Fees	80.00	A	B1	IS-315	2/15/17	70.18	9.82	80.00	
2/15/17	Capital Bank	Bank Statement	Service Fees	35.00	A	B2	IS-315	2/15/17	30.70	4.30	35.00	
2/15/17	IAS Accountants	Invoice	Bookkeeping	1,000.00	A	B1	IS-305		877.19	122.81	1,000.00	
2/20/17	Example (Pty) Ltd	Transfer	Inter Account Transfer	(20,000.00)	E	B2	BS-399	2/20/17	(20,000.00)	-	(20,000.00)	
2/20/17	Example (Pty) Ltd	Transfer	Inter Account Transfer	20,000.00	E	B1	BS-399	2/20/17	20,000.00	-	20,000.00	
2/25/17	Inland Revenue	Return	Sales Tax	2,200.00	E	B1	BS-600	2/25/17	2,200.00	-	2,200.00	
2/25/17	Interflora	Cash	Flowers	75.00	A	PC	IS-345	2/25/17	65.79	9.21	75.00	
2/26/17	DF Equipment	Invoice	Office equipment	10,000.00	A	B1	BS-100		8,771.93	1,228.07	10,000.00	
2/26/17	Example (Pty) Ltd	Payroll	Salaries	20,000.00	E	B2	IS-365	2/26/17	20,000.00	-	20,000.00	
2/26/17	HP Finance	Debit Order	Capital repayment	220.00	E	B1	BS-700	2/26/17	220.00	-	220.00	
2/26/17	HP Finance	Debit Order	Interest paid	100.00	E	B1	IS-500	2/26/17	100.00	-	100.00	
2/26/17	PR Properties	Debit Order	Rent	6,400.00	A	B1	IS-350	2/26/17	5,614.04	785.96	6,400.00	
2/28/17	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	70.00	E	B1	BS-399	2/28/17	70.00	-	70.00	
2/28/17	Example (Pty) Ltd	Bank Statement	Petty Cash Reimbursement	(70.00)	E	PC	BS-399	2/28/17	(70.00)	-	(70.00)	
2/28/17	Inland Revenue	Return	Provisional Tax	3,700.00	E	B1	IS-600	2/28/17	3,700.00	-	3,700.00	

## Example (Pty) Ltd

### Monthly Income Statement & Cash Flow Report

Report ID	Description	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
IS-100	Income from Services	20,147.37	30,192.98	46,561.41	37,140.35	29,122.80	23,657.89	33,040.35	49,587.72	27,824.56	8,300.00
IS-200	Other Income	-	3,771.93	-	-	-	-	-	-	-	16,421.05
	<b>Total Income</b>	<b>20,147.37</b>	<b>33,964.91</b>	<b>46,561.41</b>	<b>37,140.35</b>	<b>29,122.80</b>	<b>23,657.89</b>	<b>33,040.35</b>	<b>49,587.72</b>	<b>27,824.56</b>	<b>24,721.05</b>
	<b>Expenses</b>										
IS-305	Accounting Fees	877.19	877.19	877.19	877.19	877.19	877.19	877.19	877.19	877.19	877.19
IS-310	Advertising & Marketing	-	-	-	-	-	-	-	-	-	-
IS-315	Bank Charges	74.56	100.88	100.88	100.88	100.88	100.88	100.88	100.88	100.88	100.88
IS-320	Commission	-	-	-	-	-	655.26	3,721.05	-	861.40	843.86
IS-325	Computer Expenses	-	35.96	-	-	821.93	-	-	54.39	-	53.51
IS-330	Consumables & Cleaning	-	-	-	-	-	-	-	-	-	-
IS-335	Entertainment	-	-	-	-	-	-	-	-	-	-
IS-340	Insurance	298.25	298.25	298.25	298.25	298.25	298.25	298.25	298.25	298.25	298.25
IS-345	Office Expenses	78.95	76.32	57.02	96.49	25.44	68.42	78.95	191.23	89.47	84.21
IS-350	Office Rent	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04	5,614.04
IS-355	Postage	-	-	-	-	-	-	-	-	-	-
IS-360	Professional & Legal Fees	-	-	-	-	-	-	10,964.91	-	-	-
IS-365	Salaries & Wages	13,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
IS-370	Stationery	-	-	861.40	-	667.54	205.26	-	253.51	-	271.93
IS-375	Subscriptions & Memberships	419.30	-	-	-	1,754.39	-	-	-	-	105.26
IS-380	Telephone & Internet	157.02	157.02	157.02	157.02	157.02	157.02	157.02	157.02	157.02	157.02
IS-385	Training	-	-	192.98	-	-	-	243.40	-	-	-
IS-390	Travelling & Accommodation	175.44	-	493.86	1,563.16	-	1,121.05	-	1,655.26	-	-
IS-395	Utilities	-	-	-	-	-	-	4,929.82	-	-	-
	<b>Total Expenses</b>	<b>20,694.75</b>	<b>27,159.66</b>	<b>28,652.64</b>	<b>28,707.03</b>	<b>30,316.68</b>	<b>29,097.37</b>	<b>46,985.51</b>	<b>29,201.77</b>	<b>27,998.25</b>	<b>28,406.15</b>
IS-400	Depreciation	-	-	-	-	-	-	-	-	-	-
IS-500	Interest Paid	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
IS-600	Taxation	-	-	-	-	-	2,600.00	-	-	-	-
IS-700	Other Expenses	-	-	-	-	-	-	-	-	-	-
	<b>Net Profit</b>	<b>(647.38)</b>	<b>6,705.25</b>	<b>17,808.77</b>	<b>8,333.32</b>	<b>(1,293.88)</b>	<b>(8,139.48)</b>	<b>(14,045.16)</b>	<b>20,285.95</b>	<b>(273.69)</b>	<b>(3,785.10)</b>

**Example (Pty) Ltd**

Monthly Income Statement & Cash Flow Report

Report ID	Description	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016
	<b>Non-Cash Adjustments:</b>										
BS-150	Depreciation	-	-	-	-	-	-	-	-	-	-
BS-900	Movement in Reserves	-	-	-	-	-	-	-	-	-	-
	<b>Working Capital Changes</b>										
BS-300	Other Cash Balances	(10.00)	(13.00)	6.00	10.00	(21.00)	28.00	(10.00)	18.00	(6.00)	(4.00)
BS-400	Debtors	1,600.00	(13,020.00)	(15,660.00)	7,740.00	27,140.00	(11,770.00)	13,770.00	(12,300.00)	(6,220.00)	23,420.00
BS-500	Creditors	(3,622.00)	2,742.00	(2,238.00)	(803.00)	3,519.00	(2,717.00)	3,717.48	(4,347.48)	810.00	292.00
BS-600	Sales Tax Control	175.38	2,084.33	5,307.23	(4,719.32)	2,632.88	(4,561.52)	1,281.68	2,354.05	2,775.69	(7,277.90)
		<b>(1,856.62)</b>	<b>(8,206.67)</b>	<b>(12,584.77)</b>	<b>2,227.68</b>	<b>33,270.88</b>	<b>(19,020.52)</b>	<b>18,759.16</b>	<b>(14,275.43)</b>	<b>(2,640.31)</b>	<b>16,430.10</b>
	<b>Cash Flow from Operations</b>	<b>(2,504.00)</b>	<b>(1,501.42)</b>	<b>5,224.00</b>	<b>10,561.00</b>	<b>31,977.00</b>	<b>(27,160.00)</b>	<b>4,714.00</b>	<b>6,010.52</b>	<b>(2,914.00)</b>	<b>12,645.00</b>
	<b>Cash Flow from Investing Activities</b>										
BS-100	Property, Plant & Equipment Acquisitions	-	(2,631.58)	-	-	-	-	-	-	-	-
BS-200	Investments Acquired	-	-	-	-	-	(3,750.00)	-	-	-	-
		-	<b>(2,631.58)</b>	-	-	-	<b>(3,750.00)</b>	-	-	-	-
	<b>Cash Flow from Financing Activities</b>										
BS-700	Long Term Liabilities	(220.00)	(220.00)	(220.00)	(220.00)	(220.00)	(220.00)	(220.00)	(220.00)	(220.00)	2,780.00
BS-800	Share Capital	-	-	-	-	-	-	-	-	-	-
		<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>(220.00)</b>	<b>2,780.00</b>
	<b>Net Cash Movement</b>	<b>(2,724.00)</b>	<b>(4,353.00)</b>	<b>5,004.00</b>	<b>10,341.00</b>	<b>31,757.00</b>	<b>(31,130.00)</b>	<b>4,494.00</b>	<b>5,790.52</b>	<b>(3,134.00)</b>	<b>15,425.00</b>
	<b>Cash at beginning of period</b>	4,400.00	1,676.00	(2,677.00)	2,327.00	12,668.00	44,425.00	13,295.00	17,789.00	23,579.52	20,445.52
	<b>Cash at end of period</b>	<b>1,676.00</b>	<b>(2,677.00)</b>	<b>2,327.00</b>	<b>12,668.00</b>	<b>44,425.00</b>	<b>13,295.00</b>	<b>17,789.00</b>	<b>23,579.52</b>	<b>20,445.52</b>	<b>35,870.52</b>

Jan-2017	Feb-2017
15,649.13	28,157.90
-	-
<b>15,649.13</b>	<b>28,157.90</b>
877.19	877.19
-	-
100.88	100.88
450.88	-
-	-
-	-
-	-
298.25	298.25
92.11	65.79
5,614.04	5,614.04
-	-
-	-
20,000.00	20,000.00
-	253.51
-	-
157.02	157.02
341.45	-
-	-
-	-
<b>27,931.82</b>	<b>27,366.68</b>
-	-
100.00	100.00
-	3,700.00
-	-
<b>(12,382.69)</b>	<b>(3,008.78)</b>

Jan-2017	Feb-2017
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-	-
-	-
(4.00)	5.00
4,900.00	(8,600.00)
(939.00)	9,954.00
1,080.44	(517.29)
<b>5,037.44</b>	<b>841.71</b>
<b>(7,345.25)</b>	<b>(2,167.07)</b>
-	(8,771.93)
-	-
-	<b>(8,771.93)</b>
(220.00)	1,780.00
-	-
<b>(220.00)</b>	<b>1,780.00</b>
<b>(7,565.25)</b>	<b>(9,159.00)</b>
35,870.52	28,305.27
<b>28,305.27</b>	<b>19,146.27</b>

**Example (Pty) Ltd**  
Annual Cash Flow Report

Month: **February**

Report ID	Description	Annual		Year To Date		Monthly	
		Feb-2017	Feb-2016	Feb-2017	Feb-2016	Feb-2017	Feb-2016
IS-100	Income from Services	349,382.46	20,175.43	349,382.46	20,175.43	28,157.90	13,157.89
IS-200	Other Income	20,192.98	-	20,192.98	-	-	-
	<b>Total Income</b>	<b>369,575.44</b>	<b>20,175.43</b>	<b>369,575.44</b>	<b>20,175.43</b>	<b>28,157.90</b>	<b>13,157.89</b>
	<b>Expenses</b>						
IS-305	Accounting Fees	10,526.28	-	10,526.28	-	877.19	-
IS-310	Advertising & Marketing	-	-	-	-	-	-
IS-315	Bank Charges	1,184.24	-	1,184.24	-	100.88	-
IS-320	Commission	6,532.45	-	6,532.45	-	-	-
IS-325	Computer Expenses	965.79	-	965.79	-	-	-
IS-330	Consumables & Cleaning	-	-	-	-	-	-
IS-335	Entertainment	-	-	-	-	-	-
IS-340	Insurance	3,579.00	-	3,579.00	-	298.25	-
IS-345	Office Expenses	1,004.40	-	1,004.40	-	65.79	-
IS-350	Office Rent	67,368.48	-	67,368.48	-	5,614.04	-
IS-355	Postage	-	-	-	-	-	-
IS-360	Professional & Legal Fees	10,964.91	-	10,964.91	-	-	-
IS-365	Salaries & Wages	233,000.00	-	233,000.00	-	20,000.00	-
IS-370	Stationery	2,513.15	-	2,513.15	-	253.51	-
IS-375	Subscriptions & Memberships	2,278.95	-	2,278.95	-	-	-
IS-380	Telephone & Internet	1,884.24	-	1,884.24	-	157.02	-
IS-385	Training	777.83	-	777.83	-	-	-
IS-390	Travelling & Accommodation	5,008.77	-	5,008.77	-	-	-
IS-395	Utilities	4,929.82	-	4,929.82	-	-	-
	<b>Total Expenses</b>	<b>352,518.31</b>	<b>-</b>	<b>352,518.31</b>	<b>-</b>	<b>27,366.68</b>	<b>-</b>
IS-400	Depreciation	-	-	-	-	-	-
IS-500	Interest Paid	1,200.00	-	1,200.00	-	100.00	-
IS-600	Taxation	6,300.00	-	6,300.00	-	3,700.00	-
IS-700	Other Expenses	-	-	-	-	-	-
	<b>Net Profit</b>	<b>9,557.13</b>	<b>20,175.43</b>	<b>9,557.13</b>	<b>20,175.43</b>	<b>(3,008.78)</b>	<b>13,157.89</b>
	<b>Non-Cash Adjustments:</b>						
BS-150	Depreciation	-	-	-	-	-	-
BS-900	Movement in Reserves	-	-	-	-	-	-
	<b>Working Capital Changes</b>						
BS-300	Other Cash Balances	(1.00)	4,400.00	(1.00)	4,400.00	5.00	4,400.00
BS-400	Debtors	11,000.00	(23,000.00)	11,000.00	(23,000.00)	(8,600.00)	(15,000.00)
BS-500	Creditors	6,368.00	626.32	6,368.00	626.32	9,954.00	626.32
BS-600	Sales Tax Control	615.65	2,198.25	615.65	2,198.25	(517.29)	1,215.79
		<b>17,982.65</b>	<b>(15,775.43)</b>	<b>17,982.65</b>	<b>(15,775.43)</b>	<b>841.71</b>	<b>(8,757.89)</b>
	<b>Cash Flow from Operations</b>	<b>27,539.78</b>	<b>4,400.00</b>	<b>27,539.78</b>	<b>4,400.00</b>	<b>(2,167.07)</b>	<b>4,400.00</b>
	<b>Cash Flow from Investing Activities</b>						
BS-100	Property, Plant & Equipment Acquisitions	(11,403.51)	-	(11,403.51)	-	(8,771.93)	-
BS-200	Investments Acquired	(3,750.00)	-	(3,750.00)	-	-	-
		<b>(15,153.51)</b>	<b>-</b>	<b>(15,153.51)</b>	<b>-</b>	<b>(8,771.93)</b>	<b>-</b>
	<b>Cash Flow from Financing Activities</b>						
BS-700	Long Term Liabilities	2,360.00	-	2,360.00	-	1,780.00	-
BS-800	Share Capital	-	-	-	-	-	-
		<b>2,360.00</b>	<b>-</b>	<b>2,360.00</b>	<b>-</b>	<b>1,780.00</b>	<b>-</b>
	<b>Net Cash Movement</b>	<b>14,746.27</b>	<b>4,400.00</b>	<b>14,746.27</b>	<b>4,400.00</b>	<b>(9,159.00)</b>	<b>4,400.00</b>
	<b>Cash at beginning of period</b>	<b>4,400.00</b>	<b>-</b>	<b>4,400.00</b>	<b>-</b>	<b>28,305.27</b>	<b>-</b>
	<b>Cash at end of period</b>	<b>19,146.27</b>	<b>4,400.00</b>	<b>19,146.27</b>	<b>4,400.00</b>	<b>19,146.27</b>	<b>4,400.00</b>

**Example (Pty) Ltd**

*Balance Sheet*

Account	Description	Feb-2016	Mar-2016	Apr-2016	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017
<b>Assets</b>														
BS-100	Property, Plant & Equipment	9,445.00	9,445.00	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	20,848.51
BS-200	Investments	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00
BS-DEBTORS	Trade Debtors	23,000.00	21,400.00	34,420.00	50,080.00	42,340.00	15,200.00	26,970.00	13,200.00	25,500.00	31,720.00	8,300.00	3,400.00	12,000.00
BS-400	Other Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
BS-BANK	Bank	4,400.00	1,676.00	(2,677.00)	2,327.00	12,668.00	44,425.00	13,295.00	17,789.00	23,579.52	20,445.52	35,870.52	28,305.27	19,146.27
BS-PCASH	Petty Cash	200.00	210.00	223.00	217.00	207.00	228.00	200.00	210.00	192.00	198.00	202.00	206.00	201.00
BS-300	Other Cash Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Assets</b>	<b>43,045.00</b>	<b>38,731.00</b>	<b>50,042.58</b>	<b>70,700.58</b>	<b>73,291.58</b>	<b>77,929.58</b>	<b>62,291.58</b>	<b>53,025.58</b>	<b>71,098.10</b>	<b>74,190.10</b>	<b>66,199.10</b>	<b>53,737.85</b>	<b>61,945.78</b>
<b>Equity &amp; Liabilities</b>														
BS-800	Share Capital	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
BS-RETAINED	Retained Earnings - Previous Period	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00	21,485.00
BS-PROFIT	Retained Earnings - Current Period	-	(647.38)	6,057.87	23,866.64	32,199.96	30,906.08	22,766.60	8,721.44	29,007.39	28,733.70	24,948.60	12,565.91	9,557.13
BS-900	Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
BS-700	Long Term Liabilities	15,200.00	14,980.00	14,760.00	14,540.00	14,320.00	14,100.00	13,880.00	13,660.00	13,440.00	13,220.00	16,000.00	15,780.00	17,560.00
BS-CREDITORS	Trade Creditors	5,100.00	1,478.00	4,220.00	1,982.00	1,179.00	4,698.00	1,981.00	5,698.48	1,351.00	2,161.00	2,453.00	1,514.00	11,468.00
BS-500	Other Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-
BS-600	Sales Tax Control	1,160.00	1,335.38	3,419.71	8,726.94	4,007.62	6,640.50	2,078.98	3,360.66	5,714.71	8,490.40	1,212.50	2,292.94	1,775.65
	<b>Total Equity &amp; Liabilities</b>	<b>43,045.00</b>	<b>38,731.00</b>	<b>50,042.58</b>	<b>70,700.58</b>	<b>73,291.58</b>	<b>77,929.58</b>	<b>62,291.58</b>	<b>53,025.58</b>	<b>71,098.10</b>	<b>74,190.10</b>	<b>66,199.10</b>	<b>53,737.85</b>	<b>61,945.78</b>