

Oracle Financial Consolidation and Close Cloud

Understanding Oracle FCCS Dimension Structure

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Oracle Financial Consolidation and Close Cloud provides a set of consolidation and close features that includes out-of-the-box translations, consolidation, eliminations and adjustments.

Financial Consolidation



Currency Translation



Oracle FCCS

Intercompany Elimination



Adjustments

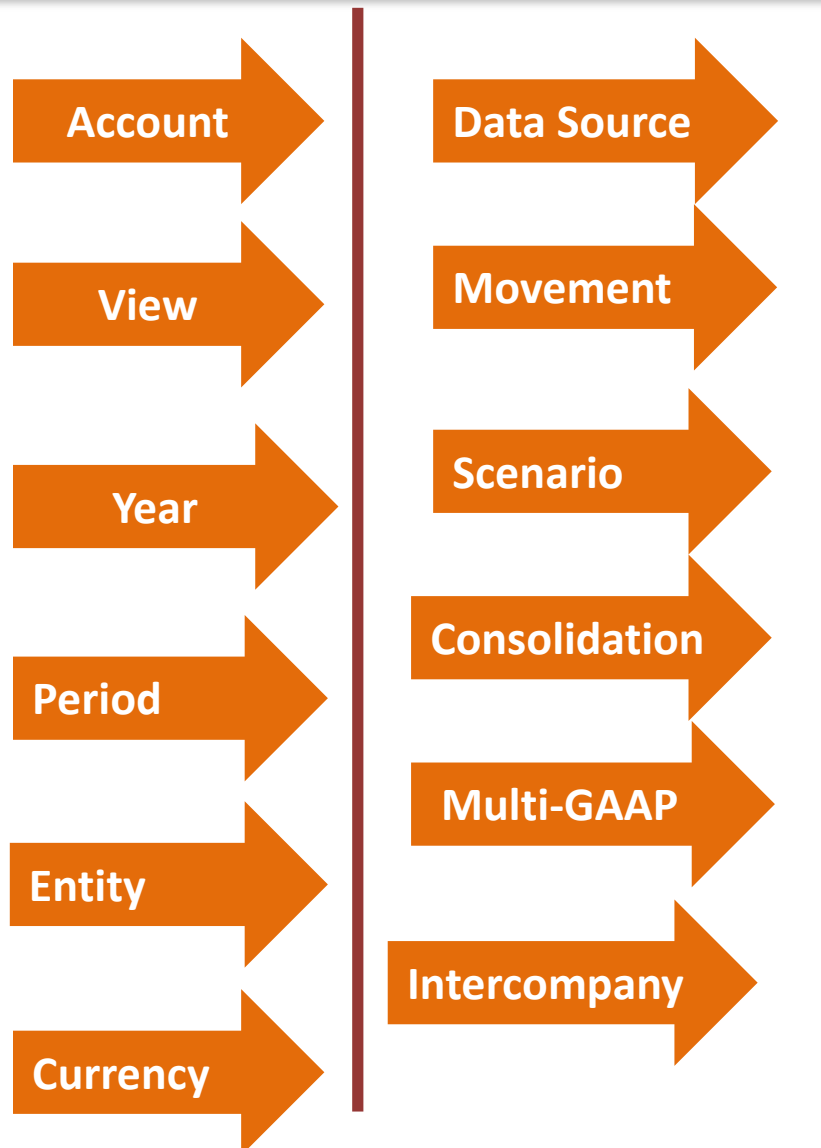
Adjusting Journal entry for Insurance expired:

We've seen the adjustment in the T-accounts but we need to record the adjustment on Dec. 31, in the General Journal...

Insurance Expense 637			Prepaid Insurance 128		
Dec. 1	2,400	Dec. 31	100	Dec. 31	100
Bal.	2,300				

Dec. 31	Insurance Expense	100	
	Prepaid Insurance		100
To record first month's expired insurance			

FCCS Dimension Overview



Dimensions

Dimensions | Performance | Cube | Consol | Evaluation Order

Cube | Consol | Dimension | Multi-GAAP

Actions | View

Name

- Multi-GAAP
 - FCCS_No Multi-GAAP
 - FCCS_IFRS
 - Business Unit
 - Registry Investment Types

Account
Consolidation
Currency
Data Source
Entity
Intercompany
Movement
Multi-GAAP
Period
Product
Scenario
View
Years
HSP_Metric
Status

Account

The Account dimension represents a hierarchy of natural accounts. Accounts store financial data for entities and scenarios in an application. Each account has a type, such as Revenue or Expense, that defines its accounting behaviour. Every application must include an Account dimension.








Dimensions		Performance Settings	Evaluation Order
Cube	Consol	Dimension	Account
Actions	View	Sort	Descendants
Name		Alias (Default)	
Account		System Account	
FCCS_System Account		System Account	
Exchange Rates			
FCCS_Balance Sheet		Balance Sheet	
FCCS_Total Balance Sheet-Traditional Approach		Total Balance Sheet-Traditional Approach	
FCCS_Total Assets		Total Assets	
FCCS_Current Assets		Current Assets	
FCCS_Cash And Cash Equivalents		Cash and Cash Equivalents	
11101		BNK Checking Account	
11102		BNK Treasury Account	
11103		BNK2 Checking Account	
11200		Cash	
11300		Short Term Investment	
11501		Clearing BNK Checking Account	
11502		Clearing BNK2 Checking Account	
FCCS_Acct Receivable		Acct Receivable	
FCCS_Other Receivables		Other Receivables	
FCCS_Inventories		Inventories	

Account Type	Asset
Variance Reporting	Expense
Time Balance	Revenue
Skip	Asset
Exchange Rate Type	Liability
Source Cube	Equity
Data Storage	Saved Assumption
Two Pass Calculation	

Period The Period dimension represents time periods, such as quarters and months. It contains time periods and frequencies by displaying the time periods in a hierarchy.

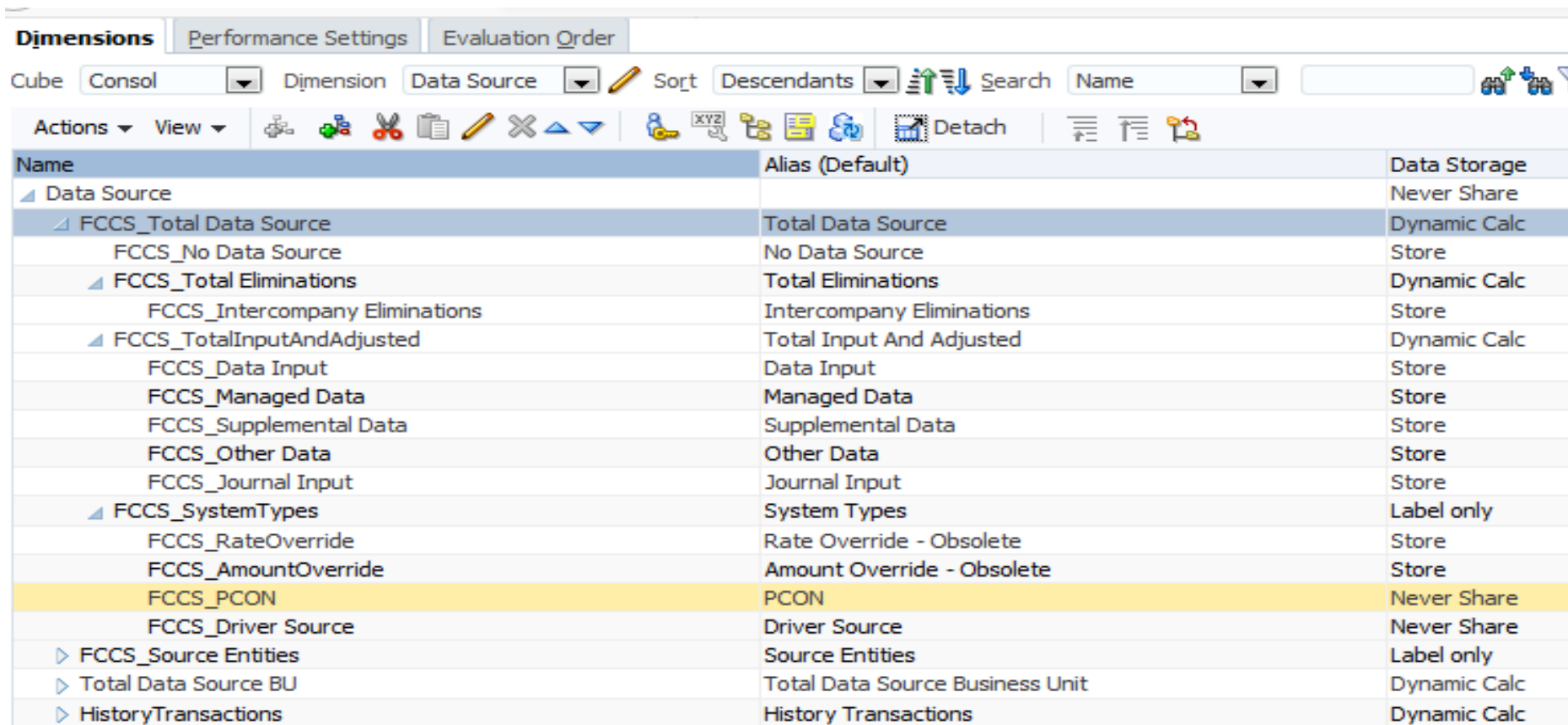
12-months. If you select 12-months, you must then specify the first period of the Fiscal Year. The default value is 12 months, with January as the beginning of the Fiscal Year. If you use 12 months, all periods default to the calendar months with period labels of January, February, March, and so on.

13-period. If you select 13-periods, all periods default to period labels P1, P2, P3, and so on.

Dimensions Performance Settings Evaluation Order				
Cube	Consol	Dimension	Period	Search Name
<div> Actions View        </div>				
Name	Alias (Default)	Start Period	End Period	Enabled for Approvals
Period				Yes
▶ BegBalance	No Period			
▶ YearTotal	YearTotal			
▶ Q1	Quarter 1	Jan	Mar	
▶ Jan	January			Yes
▶ Feb	February			Yes
▶ Mar	March			Yes
▶ Q2	Quarter 2	Apr	Jun	
▶ Q3	Quarter 3	Jul	Sep	
▶ Q4	Quarter 4	Oct	Dec	

FCCS Dimension Overview

Data Source The Data Source dimension is used to track the source of data, to determine whether data is manually entered or loaded from a General Ledger, journal posting, or from supplemental detail.




The screenshot shows the FCCS Dimension Overview interface. The 'Dimensions' tab is selected, and the 'Data Source' dimension is chosen. The table lists various data sources and their storage settings.

Name	Alias (Default)	Data Storage
▲ Data Source		Never Share
▲ FCCS_Total Data Source	Total Data Source	Dynamic Calc
FCCS_No Data Source	No Data Source	Store
▲ FCCS_Total Eliminations	Total Eliminations	Dynamic Calc
FCCS_Intercompany Eliminations	Intercompany Eliminations	Store
▲ FCCS_TotalInputAndAdjusted	Total Input And Adjusted	Dynamic Calc
FCCS_Data Input	Data Input	Store
FCCS_Managed Data	Managed Data	Store
FCCS_Supplemental Data	Supplemental Data	Store
FCCS_Other Data	Other Data	Store
FCCS_Journal Input	Journal Input	Store
▲ FCCS_SystemTypes	System Types	Label only
FCCS_RateOverride	Rate Override - Obsolete	Store
FCCS_AmountOverride	Amount Override - Obsolete	Store
FCCS_PCON	PCON	Never Share
FCCS_Driver Source	Driver Source	Never Share
▶ FCCS_Source Entities	Source Entities	Label only
▶ Total Data Source BU	Total Data Source Business Unit	Dynamic Calc
▶ HistoryTransactions	History Transactions	Dynamic Calc

FCCS Dimension Overview

Balance Sheet - by Data Source



Movement Total Movements	View Periodic	Consolidation Entity Total	Currency Entity Currency	Scenario Actual	Years FY 2017	Entity US 1 LE 1 BU 1(USD)	Period June		
			Data Input	Managed Data	Supplemental Data	Journal Input	 Total Input And Adjusted	Intercompany Eliminations	Total Data Source
BNK Checking Account				-84,938,524			-84,938,524		-84,938,524
BNK Treasury Account				-256,377,586			-256,377,586		-256,377,586
BNK2 Checking Account				4,592,558			4,592,558		4,592,558
Cash				562,661,488			562,661,488		562,661,488
Short Term Investment				6,370,230			6,370,230		6,370,230
Clearing BNK2 Checking Account				-759			-759		-759

FCCS_Data Input—Stores all manual data entry or ASCII data load values.

FCCS_Intercompany Eliminations (Optional Only if tracking intercompany eliminations is selected during application creation). Stores the intercompany elimination to track elimination by entity. When you view the data in the Contribution member, you can view the data from Data Input separately from the Intercompany Eliminations Data Source member, even though the Total Data Source could be zero.

FCCS_Supplemental Managed Data (Optional - Only if selected during application creation). Stores all Supplemental detail data entered and posted through Supplemental Data Manager.

FCCS Dimension Overview

Journal Details: 4 - 1001 (Approved)

* Label 1001

* Journal Type Regular

Group ICP Reconciliation

Description ICP Difference Adjustment in Revenues between Germany and Spain

Scenario	Years	Period	Consolidation	View	Currency	Data Source
Actual	FY17:FY 2017	Jun:June	FCCS_Entity Input:Entity Input	FCCS_Periodic:Periodic	Entity Currency	FCCS_Journal Input:Journal Input

Entity	Account	Intercompany	Movement	Multi-GAAP	Status	Debit	Credit
[Europe].[C_301]:Germa (EUR)	43000:I/C Revenue	ICP_C_312:Spain ICP	[FCCS_Mvmts_Oper...	FCCS_Local G/	Approved	100,000	
[Europe].[C_301]:Germa (EUR)	46000:Revenue - Services	FCCS_No Intercompa...	[FCCS_Mvmts_Oper...	FCCS_Local G/	Approved		100,000

1. FCCS_Journal Input (Optional - Only if selected during application creation). Used for data generated from posting of journal adjustments.
2. FCCS_PCON—Used for storing the Percent Consolidation.
3. FCCS_TotalInputAndAdjusted—A dynamic calculation member that is the parent of various data source inputs (Data Input, Supplemental Data, Other Load, Journal Input). If you want to track other sources of data, you can manually create additional members under this Parent member.

Consolidation

The Consolidation dimension enables you to report on the details used to perform the different stages of the consolidation process. It provides an audit trail of the transactions applied to data during the consolidation process. It shows the consolidation path for an entity reporting to its parent, from Entity Input to Contribution.

Dimensions

Dimensions Performance Settings Evaluation Order

Cube <All Cubes> Dimension Consolidation Sort Desc

Actions View

Name	Alias (Default)
Consolidation	
FCCS_Contribution	Contribution
FCCS_Elimination	Elimination
FCCS_Proportion	Proportion
FCCS_Entity Total	Entity Total
FCCS_Entity Input	Entity Input
FCCS_Entity Elimination Adj	Entity Elimination Adjustment
FCCS_Entity Consolidation	Entity Consolidation
FCCS_Overrides	Overrides
FCCS_Rate Override	Rate Override
FCCS_Amount Override	Amount Override

Dimensions

Dimensions Performance Settings Evaluation Order

Cube <All Cubes> Dimension Consolidation Sort Descendants Search Name

Actions View

Name	Alias (Default)	Data Storage
Consolidation		Never Share
FCCS_Contribution	Contribution	Dynamic Calc
FCCS_Elimination	Elimination	Store
FCCS_Proportion	Proportion	Store
FCCS_Entity Total	Entity Total	Dynamic Calc
FCCS_Entity Input	Entity Input	Store
FCCS_Entity Elimination Adj	Entity Elimination Adjustment	Store
FCCS_Entity Consolidation	Entity Consolidation	Store
FCCS_Overrides	Overrides	Label only
FCCS_Rate Override	Rate Override	Store
FCCS_Amount Override	Amount Override	Store

When you create an application, the system creates the Consolidation dimension with the following hierarchy:

Entity Input - The member that is used for all user input, including journal inputs.

Entity Total - The dynamic aggregation of Entity Input and Entity Consolidation. This is the starting point for translation and proportional consolidation.

Proportion - For a specified entity, this member stores the values obtained after applying the percentage contributed to its parent, to the Entity Total.

	Entity Currency	Parent Currency	Entity Currency	Parent Currency	Entity Currency	Parent Currency
	Proportion	Proportion	Entity Total	Entity Total	Entity Input	Entity Input
North America	#Missing	320	320	320	#Missing	#Missing
US 1 LE 1 BU 1	#Missing	50	100	100	100	100
US 1 LE 2	#Missing	120	120	120	120	120
US 2 Operations	#Missing	150	150	150	150	150
Canada	#Missing	0	160	0	160	0

FCCS Dimension Overview

Elimination - Stores the Intercompany elimination values. The calculation is done as part of the Consolidation business rule.

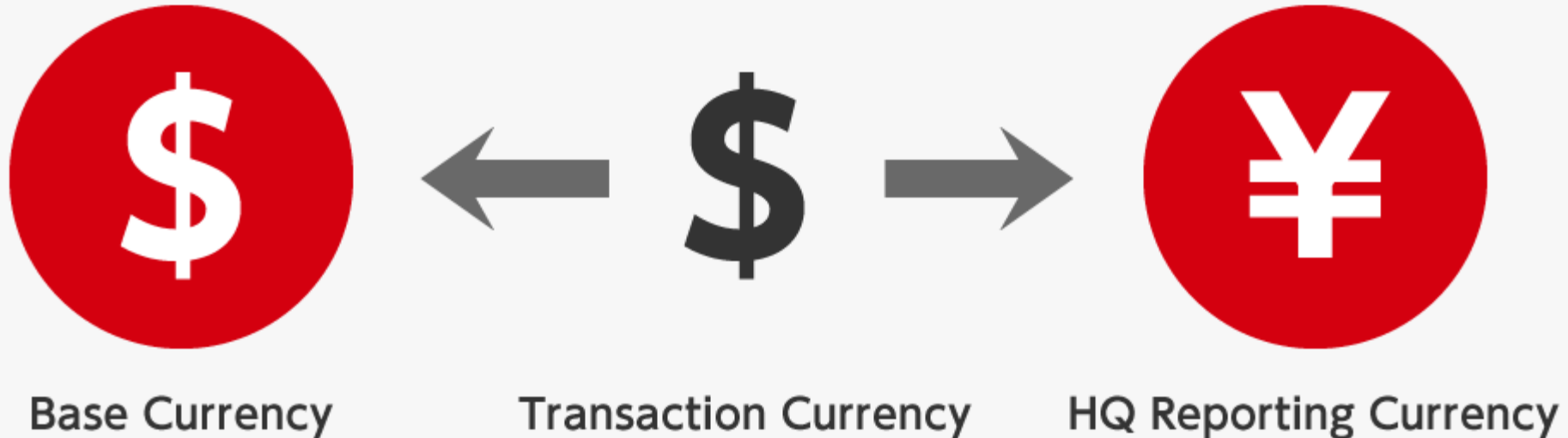
		Entity Currency		Parent Currency				Entity Currency
		Entity Total		Entity Total		Elimination		Entity Total
		United Kingdom	France	United Kingdom	France	United Kingdom	France	Europe
Income Statement Account								
Balance Sheet Accounts								
I/C Receivable	US 1 LE 1 BU 1 ICP	20739	18858	22344	18858	10464	18858	#Missing
	-Intercompany Entities	20739	18858	22344	18858	10464	18858	#Missing
I/C Payable	US 1 LE 1 BU 1 ICP	65232	26399	70281	26399	73882	26399	#Missing
	-Intercompany Entities	65232	26399	70281	26399	73882	26399	#Missing

Contribution - The consolidated result of a single Entity for a specific Parent Entity. This includes the Proportion data, Elimination data and Contribution Adjustments for the Parent/Child entity.

Income Statement - Entity Con... i

Scenario	Years	Period	Entity					
Actual	FY 2017	June	Germany(EUR)					
				Entity Input	Entity Total	Proportion	Elimination	Contribution
				Entity Currency	Parent Currency	Parent Currency	Parent Currency	Parent Currency
Revenue - Domestic				5,453,467.69230	5,453,468	5,453,468		5,453,468
Revenue - International				12,342,058	12,342,058	12,342,058		12,342,058
Revenue - Miscellaneous				4,592,394	4,592,394	4,592,394		4,592,394

Currency Currencies store translated values for entities. Every application must include a Currency. The Currency dimension must include a currency for each default currency assigned to an entity in the Entity dimension.



Dimensions | Performance Settings | Evaluation Order

Cube: <All Cubes> | Dimension: Currency | Search: Currency Code

Actions | View | Detach

Name	Alias (Default)	Data Storage
[-] Currency		Store
▶ Input Currencies		Label only
▶ Reporting Currencies		Label only
No Currency		Never Share
Entity Currency		Never Share
Parent Currency		Never Share

Entity

The Entity dimension stores the entity hierarchy and represents the organizational structure of the company, such as the management and legal reporting structures. Entities can represent divisions, subsidiaries, plants, regions, countries, legal entities, business units, departments, or any organizational unit.

Dimensions

Dimensions		
<div> <div>Dimensions</div> <div>Performance Settings</div> <div>Evaluation Order</div> </div>		
<div> <div>Cube</div> <div><All Cubes></div> <div>Dimension</div> <div>Entity</div> <div>Sort</div> <div>Descendants</div> </div>		
<div> <div>Actions</div> <div>View</div> <div> </div> </div>		
Name	Alias (Default)	Data Storage
Entity		Never Share
C_All_Corp_Comp_V1	Corporate Company Hierarchy	Never Share
C_T	Total Company	Never Share
C_000	None	Never Share
C_100	North America	Never Share
C_101	US 1 LE 1 BU 1	Never Share
C_102	US 1 LE 2	Never Share
C_131	US 2 Operations	Never Share
C_151	Canada	Never Share

Dimensions

Edit Member : C_101

Member Properties **Attribute Values** UDA Member Formula

Available Attribute Values	
Intercompany Entity	ICP_Entity_Yes
FCS_MCH_Entity	

Attribute	Assigned Attribute Value
Intercompany Entity	ICP_Entity_Yes

Intercompany

The Intercompany dimension represents all intercompany balances that exist for an account. It is used to store the Entity members for Intercompany transactions. If you enable this option when you create an application, the system creates an Intercompany dimension containing system members.

Dimensions

Edit Member : C_101

Member Properties **Attribute Values** UDA Member Formula

Available Attribute Values

Intercompany Entity

ICP_Entity_Yes

FCS_MCH_Entity

Attribute	Assigned Attribute Value
Intercompany Entity	ICP_Entity_Yes

Dimensions

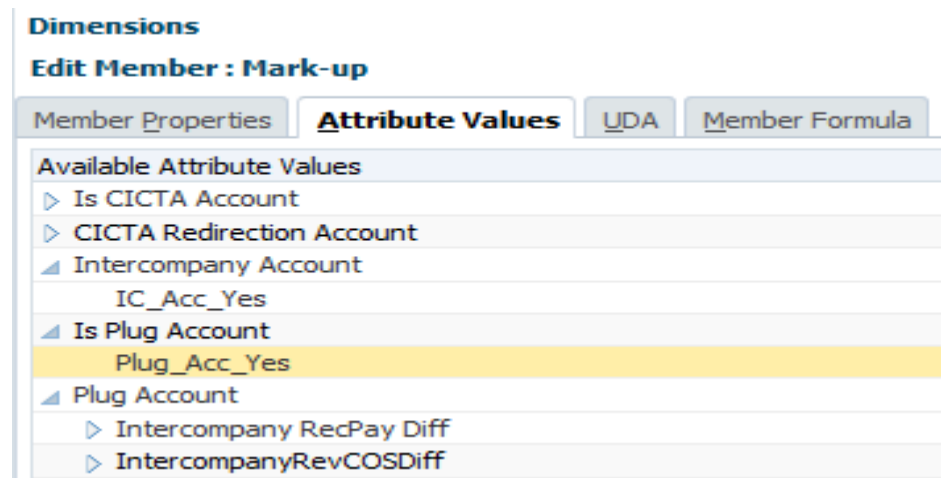
Dimensions Performance Settings Evaluation Order

Cube <All Cubes> Dimension Intercompany Sort Descendants

Name	Alias (Default)	Data Storage
Intercompany		Never Share
FCCS_Intercompany Top	Intercompany Top	Dynamic Calc
FCCS_No Intercompany	No Intercompany	Never Share
FCCS_Intercompany Entities	Intercompany Entities	Dynamic Calc
ICP_C_101	US 1 LE 1 BU 1 ICP	Never Share

To set up an application for intercompany transactions, you must perform these actions:

- When defining accounts, specify the accounts that perform intercompany transactions and specify a plug account for each intercompany account
- When defining entities, specify the entities that perform intercompany transactions



No Intercompany - This member is used in member intersections to store information such as currency rates. It cannot be renamed or edited.

- **Intercompany Entities** - This member is the parent member under which all ICP entities are created.
- **Total Intercompany** - This member is the top-most member in the hierarchy.

Movement

The Movement dimension captures the movement details of an account. By default, the system provides members in the Movement dimension to capture the Opening Balance, Closing Balance, changes, and FX calculations.

Dimensions		
Performance Settings Evaluation Order		
Cube <All Cubes> Dimension Movement Sort Descendants		
Actions View		
Name	Alias (Default)	Data Storage
▲ Movement		Never Share
▲ FCCS_Movements		Dynamic Calc
▶ FCCS_No Movement	No Moveme...	Store
▲ FCCS_ClosingBalance	Closing Bal...	Never Share
▲ FCCS_TotalOpeningBalance	Total Openi...	Never Share
FCCS_OpeningBalance	Opening Ba...	Never Share
FCCS_OpeningBalanceAdjustment	Opening Ba...	Never Share
▲ FCCS_Mvmts_Total	Total Move...	Never Share
▲ FCCS_Mvmts_Subtotal	Movements...	Never Share
FCCS_Mvmts_Cash	Changes in ...	Never Share
▲ FCCS_Mvmts_Operating	Movements...	Dynamic Calc
FCCS_Mvmts_NetIncome	Changes in ...	Never Share
▶ FCCS_Mvmts_AdjustmentsToNetIncome	Adjustment...	Never Share
▶ FCCS_Mvmts_ChangesInNetAssets	Changes in ...	Never Share

▲ FCCS_Balance Sheet
▲ FCCS_Total Balance Sheet-Traditional Approach
▶ FCCS_Total Assets
▲ FCCS_Total Liabilities and Equity
▶ FCCS_Total Liabilities
▲ FCCS_Total Equity
▲ FCCS_Owners Equity
▶ FCCS_Other Equity
▶ FCCS_Common Stock
▶ FCCS_Surplus
▶ FCCS_Other Reserves
▲ FCCS_Retained Earnings
▶ FCCS_Retained Earnings Prior
▶ FCCS_Retained Earnings Current - Pre Ownership Change
▲ FCCS_Retained Earnings Current
▲ FCCS_Owners Income
▶ FCCS_Minority Interest Income
▶ FCCS_Net Income

Movement

The Movement dimension captures the movement details of an account. By default, the system provides members in the Movement dimension to capture the Opening Balance, Closing Balance, changes, and FX calculations.

Cash Flow - Movements i



Actions ▾

Save

Refresh

Close


Scenario	Years	Period	Entity								Data	Ad hoc	Format
Actual	FY 2017	June	C_301(EUR)										
				Changes in Other Current Liabilities	Income Tax Payable Movements	Deferred Revenue Movements	Changes in Net Assets	Movements Operating	Movements Investing	Movements Financing	Movements Subtotal	Total Movement Changes	Closing Balance
⊕ Total Assets						80,938	18,445,357	18,180,355	937,880		14,335,671	14,335,671	155,238,845
⊕ Current Liabilities				-18,000	-57,608		4,656,579	4,656,579			4,656,579	4,656,579	50,086,279
⊕ Long Term Liabilities										6,230,052	6,230,052	6,230,052	93,064,866
⊖ Total Liabilities				-18,000	-57,608		4,656,579	4,656,579		6,230,052	10,886,631	10,886,631	143,151,145
Common Stock													2,400,000
Retained Earnings Prior													6,238,660
⊕ Total Pre Tax Income								4,780,300			4,780,300	4,780,300	4,780,300
⊕ Provision for Income Tax								1,331,260			1,331,260	1,331,260	1,331,260
⊖ Continuing Operations Income								3,449,040			3,449,040	3,449,040	3,449,040
⊖ Net Income								3,449,040			3,449,040	3,449,040	3,449,040

Cash Flow - Movements Sign Reversal Logic

Indirect Cash Flow presents cash flow in terms of the movements of non-cash accounts (that is, the sources and uses of cash). When you record a movement on a non-cash account, any increase in assets or expenses (DR "normal sign" accounts) causes a matching decrease in cash. Equally, any increase in liabilities, equity or revenue (CR "normal sign" accounts) causes an increase in cash.

Cash Flow - Movements



Scenario Actual	Years FY 2017	Period June	Entity C_301(EUR)							
			⊕ Total Opening Balance	Changes in Cash	⊕ Movements Operating	⊕ Movements Investing	⊕ Movements Financing	⊖ Movements Subtotal	⊖ Total Movement Changes	⊖ Closing Balance
BNK Treasury Account			3,132,348	-977,293				-977,293	-977,293	2,155,055
BNK2 Checking Account			4,212,468	-1,314,290				-1,314,290	-1,314,290	2,898,178
Clearing BNK Checking Account			2,988,332	-932,360				-932,360	-932,360	2,055,972
Clearing BNK2 Checking Account			4,068,452	-1,269,357				-1,269,357	-1,269,357	2,799,095
⊖ Cash and Cash Equivalents			14,401,600	-4,493,299				-4,493,299	-4,493,299	9,908,301

Scenario

The Scenario dimension represents a set of data such as Actual, Budget, or Forecast. For example, the Actual scenario can contain data that reflects current business operations. The Budget scenario can contain data that reflects targeted business operations. The Forecast scenario typically contains data that corresponds to predictions for upcoming periods. A Legal scenario can contain data calculated according to legal GAAP format and rules.

Dimensions

Dimensions

[Performance Settings](#)
[Evaluation Order](#)

Cube <All Cubes> Dimension Scenario

Actions View

Name	Alias (Default)
Scenario	
Actual	
Plan	Plan
Forecast	Forecast
ActualYRate	Actual at Last Year Rate
ActualPlanRate	Actual at Plan Rate
WhatIf	WhatIf
Comments	Comments

	Actual	Plan	Actual vs. Plan	Var % - Actual vs Pl	Comments
60110:Salaries	16306606	14589264	-1717342	-12	5
60111:Other part of Salaries	76051	#Missing	-76051	0.00	#Missing
60114:Overtime	0	#Missing	0	0.00	#Missing
60210:Commisions	719864	729198	9334	1	#Missing
60220:Bonus	1468520	1460640	-7880	-1	#Missing
60230:Cars	684667	344454	-340213	-99	#Missing
60502:Conferences	50193	35904	-14289	-40	#Missing
60510:Taxis/parking/other	56542	46920	-9622	-21	#Missing
60511:Rail & Other Travel	138893	118422	-20471	-17	#Missing
60512:Airfare	1027556	784584	-242972	-31	#Missing

Year The Year dimension represents the fiscal or calendar year for data.

When you create an application, you specify the range of years for the application.

The system builds the Year dimension based on the range that you specified. You can increase the range of years after the application is created. However, you cannot decrease the range.

Dimensions

Dimensions		
Performance Settings Evaluation Order		
Cube <All Cubes> Dimension Years		
Action View	» Detach	
Year	Alias (Default)	Description
FY15	FY 2015	
FY16	FY 2016	
FY17	FY 2017	
FY18	FY 2018	
FY19	FY 2019	
FY20	FY 2020	
FY21	FY 2021	
FY22	FY 2022	
FY23	FY 2023	
FY24	FY 2024	
FY25	FY 2025	

View The View dimension represents various modes of calendar intelligence such as Periodic, Year-to-Date, and Quarter-to-Date frequencies. If you set the View to Periodic, the values for each month are displayed. If you set the View to Year-to-Date or Quarter-to-Date, the cumulative values for the year or quarter are displayed.

Dimensions

Dimensions Performance Settings Evaluation Order

Cube <All Cubes> Dimension View Sort Descendants Search Name

Actions View

Name	Alias (Default)	Description	Type
View			
FCCS_Periodic	Periodic		Standard Bottom Up
FCCS_YTD	YTD		Standard Bottom Up
FCCS_QTD	QTD		Standard Bottom Up
FCCS_YTD_Input	YTD_Input		Standard Bottom Up
FCCS_View_System_Members	View System Members		Standard Bottom Up

	Period	No Period	YearTotal	Quarter 1	January	February	March	Quarter 2	April	May	June
Periodic	#Missing	#Missing	5453468	2659313	878801	779460	1001052	2794155	947581	917006	929568
QTD	#Missing	#Missing	5453468	2659313	878801	1658262	2659313	2794155	947581	1864587	2794155
YTD	#Missing	#Missing	5453468	2659313	878801	1658262	2659313	5453468	3606894	4523900	5453468

Multi-GAAP

The Multi-GAAP dimension is an optional dimension that is used if you need to report your financial statements in both local GAAP and in IFRS or other GAAP. This dimension tracks the local GAAP data input as well as any GAAP adjustments.

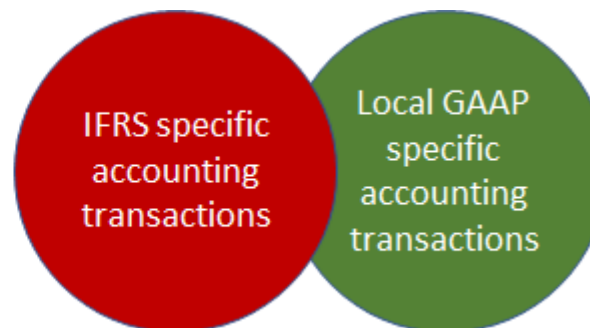
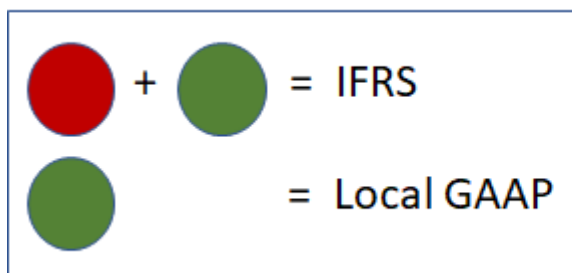
Dimensions

Dimensions Performance Settings Evaluation Order

Cube <All Cubes> Dimension Multi-GAAP Sort Descendants

Actions View

Name	Alias (Default)	Data Storage
Multi-GAAP		Never Share
FCCS_No Multi-GAAP	No Multi-GAAP	Store
FCCS_IFRS		Dynamic Calc
FCCS_Local GAAP	Local GAAP	Store
FCCS_Adjustments		Store
Elimination Adjustments	Elimination Adjustments	Dynamic Calc
Business Unit	Business Unit	Dynamic Calc
BU1	Business Unit 1	Never Share
BU2	Business Unit 2	Never Share
BU3	Business Unit 3	Never Share
BU4	Business Unit 4	Never Share
Business Unit Cons	Business Unit Consolidated	Never Share
Registry Investment Types	Registry Investment Types	Dynamic Calc



Enter Adjustment — You can select this option to enter GAAP adjustments manually. You enter data in the "FCCS_Local GAAP" member. Adjustments to local GAAP for IFRS are entered in the "FCCS_Adjustments" member. The IFRS amount will be calculated.

Calculate Adjustment — Select this option to allow the system to automatically calculate the adjustment amount based on the Local GAAP and IFRS amount entered. You enter data in the "FCCS_Local GAAP" and "FCCS_IFRS" members. The Adjustments amount will be calculated in the Adjustments member.

	Local GAAP	FCCS_Adjustments	FCCS_IFRS
BNK Checking Account	-84938524	#Missing	-84938524
BNK Treasury Account	-256377586	#Missing	-256377586
BNK2 Checking Account	4592558	#Missing	4592558
Cash	562661488	#Missing	562661488
Short Term Investment	6370230	#Missing	6370230
Clearing BNK2 Checking Account	-759	#Missing	-759
Cash and Cash Equivalents	232307408	#Missing	232307408
Short Term Receivables	67956624	#Missing	67956624
Revenue Clearing	-16103	#Missing	-16103
On Account Receipts	25000	#Missing	25000
Unapplied Receipts	9289	#Missing	9289
Unidentified Receipts	-10526959	#Missing	-10526959
Unapplied Cash	-13617	#Missing	-13617

Any Question?