| Debit account | Credit account | Amount | Date | Text |
|---|---|---|---|---|
| Short merged | | 250 | 28.11.1992 | I am a description |
| Long merged cell spanning two columns | | 251 | 29.11.1992 | Had to move some money |
| 1337 | | 252 | 30.11.1992 | Had to move some money |
| 123456789 | 9879 54 324 | 253 | 1.12.1992 | Had to move some money |
| 123456789 | 9880 54 325 | 254 | 2.12.1992 | Hello |
| 123456789 | 9881 54 326 | 255 | 3.12.1992 | Had to move some money |
| 123456789 | 9882 54 327 | 256 | 4.12.1992 | Had to move some money |
| 123456789 | 9883 54 328 | 257 | 5.12.1992 | Had to move some money |
| 123456789 | 9884 54 329 | 258 | 6.12.1992 | Had to move some money |
| 123456789 | 9885 54 330 | 259 | 7.12.1992 | Had to move some money |
| 123456789 | 9886 54 331 | 260 | 8.12.1992 | Had to move some money |
| 123456789 | 9887 54 332 | 261 | 9.12.1992 | Had to move some money |
| 123456789 | 9888 54 333 | 262 | 10.12.1992 | Had to move some money |