

# EJMCount overview

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The **EJM Costing & Accounting** system has all the features of a comprehensive accounting system but with a strong costing component.

Cost can be allotted on three levels namely

- **Resource**
- **Project** and
- **Cost centre.**

It also caters for the unique requirements of the construction industry namely

- subcontractors
- orders
- certificate and
- retention.

The actual costs from the various sub systems are then compared to the allowable costs generated in **EJMProject** in the *Variance Report*. This enables the user to take action as soon as unacceptable variances occur during the execution of the project. The module complies with the latest accounting standards such as **IAS** and **IFRS**.

## Structure of the Chart of Accounts

It is a three-tier structure of which the first level (1 to 40) is typical:

Balance sheet			Income Statement	
<i>Assets = Liabilities + Owner's Equity</i>			<i>+ (Revenues - Expenses)</i>	
1: BANK	9: CREDITORS	17: CAPITAL	25: PROJECT REVE	33: PROJECT EXPEI
2: CURRENT ASSE	10: SUBCONTRACT	18: RETAINED EAR	26: OTHER REVENU	34: OTHER EXPENS
3: DEBTORS	11: CURRENT LIABI	19: SHARELOAN	27:	35: PLANT EXPENS
4: STOCK	12: ACCRUALS: CRE	20:	28: PLANT REVENU	36:
5: FIXED ASSETS	13: LONGTERM LIA	21:	29:	37:
6:	14:	22:	30:	38:
7:	15:	23:	31:	39:
8:	16:	24:	32: STOCK LINKED	40: STOCK LINKED

- The first (major) level determines the functionality of how the accounts underneath it will be treated
- Under every major level there can be up to 99 sub categories (2<sup>nd</sup> tier)
- Every subcategory can have an unlimited number of accounts (3<sup>rd</sup> tier)

## **1 BANK**

### 0101 Current Accounts

Bank Bank  
Pcash Petty cash

## **3 DEBTORS**

### 0301 Trade debtors

P&PH Pick & Pay Holdings Ltd

### 0302 Debtor accrual, ret.

DebrAcr Debtors accrual  
P&Pret Retention P&P

## **5 FIXED ASSETS**

### 0501 Fixed assets at cost

0501001 Construction equipment  
0501002 Office furniture and fittings

### 0502 Depreciation of fixed assets

0502001 Depreciation - construction equipment  
0502002 Depreciation - office fittings

## **9 CREDITORS**

### 0901 Trade creditors

AICty ALUMINIUM CITY (PTY) LTD  
BUCH BUCHEL HARDWARE

## **10 SUBCONTRACTORS**

### 1001 Subcontractors

Acme Acme Earthworks  
Costa Costa Bricklayers

### 1002 Retention Subcontractors

RetAcme Retention Acme  
RetCost Retention Costa

# Resource library

At the heart of the costing system is a three-tier resource library.

In **EJMProject**, the pricing of the items had been done and the progress recorded.  
(e.g. Concrete /m3: 6 bags cement @ R90 bag; progress 100m3  
This will calculate the allowables => allowable 600 bags, R54 000)

In **EJMCount**, with the interlinked **EJMPay** and **EJM Tool & Equipment**, the resources used (quantity and amount) are recorded.  
From this the variances are calculated.

<b>Code</b>	<b>Description</b>	<b>Unit</b>	<b>Rate</b>
<b>2A PLANT / MAJOR</b>			
250CFM	COMPRESSOR 250CFM(D)	MTH 10	000.00
Bomag	Bomag roller 212	hr	210.00
Cat320	Cat 320 excavator	hr	350.00
<b>3A LABOUR / UNSKILLD</b>			
LeaderConc		GANG LEADER-CONCRETE HR	20.56
LeaderExc	GANG LEADER-EXC/FILL	HR	20.56
LeaderFmwk		GANG LEAD-FMWK-HORIZHR	20.56
WorkerBrick		GEN WRKR-BRICKWORK HR	12.57
<b>3B LABOUR / SKILLED</b>			
ArtisanCeil	ARTISAN-CEILINGS	HR	53.08
ArtisanFwk	ARTISAN-FMWK-VERTI	HR	53.08
ArtisanRoof		ARTISAN-ROOFING HR	53.08
<b>4C MATERIAL / CONCRETE</b>			
19mmStone		19mm StoneM3	250.00
20MPA_RM		20MPA READYMIX-OPCM3	734.58
CrushSand	Crusher sand	M3	180.00
FillSand	Filler sand	M3	90.00
25MPA_RM		25MPA Ready mix concrete	M3
900.00			
<b>4E MATERIAL / FWK/REIN</b>			
F3Sundry	F3 SUNDRY FORMWORK	M2	60.00
Ferrule	ASB. FERRULE TUBE	M	8.00
GUM	TRIM GUM BEARERS	M	35.00
MouldOil	MOULD RELEASE OIL	210	2 500.00
Nail100	100MM WIRE NAILS	KG	30.00
<b>4H MATERIAL / BRICKWK</b>			
BuildSand	BUILDING SAND	M3	110.00
StockBrick	STOCK BRICKS	000	800.00
StockHard	HARD BURNT STOCK BKS	000	900.00
WallTie	3MM CRIMPED WALL TIE	20	8.87
<b>5A SUBCONTR / LAB ONLY</b>			
S-Brick	STOCK BRICKWK-LABOUR	000	1 400.00
S-ClearSite		CLEAR SITE M2	2.10
S-Exc1	EXCAVATE BULK 0-2MDP	M3	50.00
<b>5B SUBCONTR / DOM S/C</b>			
Roof	Roof complete per sub contract	sum	75 000.00
S-20HTS	HTS 20MM (SCBD&FIX)	TON	9 000.00

# Cost Centre

This is used to group similar costs together.  
In a building environment, it could be the various trades.

<b>Code</b>	<b>Description</b>	<b>Unit</b>	<b>Number</b>
BFILL	Backfilling	m3	15
BWORK	Brickwork	M2	80
CARP	Carpenter and Joiner		90
CEIL	Ceilings	m2	100
CONC	Concrete	m3	20
CONT	Contingencies		160
DEM	Demolitions	m3	18
DOMS	Dom. Sub-Contr.		140
DRAIN	Drainage	m	45
ELEC	Electrical		135
EXC	Excavation	m3	10
FRM	Formwork	m2	30

## Suppliers (Creditors)

### Orders

From **EJMProject**, one can create a buying list.

This determines the maximum quantity and rate of what can be ordered.  
This order allowable can be amended from **EJMProject** (e.g. should a variation order be raised) or from **EJMCount** with those that have been granted the right.

CstCntr	Code	Description	Unit	Allowable		Ordered		Balance		
				Rate	Quantity	Amount	Quantity	Amount	Quantity	Amount
BWOR	BuildSand	BUILDING SAND	M3	150.00	79.14	11 870.93	79.14	11 870.93	0.00	0.00
BWOR	OPCPocke	OPC CEMENT-POCKETS	PCT	85.00	360.72	30 660.84	300.00	25 500.00	60.72	5 160.84
BWOR	StockBric	STOCK BRICKS	000	1200.00	70.71	84 848.40	65.00	78 000.00	5.71	6 848.40
		<b>Total cost center</b>	<b>BWOR</b>			<b>127 380.17</b>		<b>115 370.93</b>		<b>12 009.24</b>
CONC	20MPA_R	20MPA READYMIX-OPC	M3	850.00	64.05	54 442.50	60.00	51 000.00	4.05	3 442.50
CONC	25MPA_R	25MPA Ready mix concrete	M3	900.00	157.50	141 750.00	150.00	135 000.00	7.50	6 750.00
		<b>Total cost center</b>	<b>CONC</b>			<b>196 192.50</b>		<b>186 000.00</b>		<b>10 192.50</b>
			<b>Total</b>			<b>323 572.67</b>		<b>301 370.93</b>		<b>22 201.74</b>

This report shows the allowable, based on the estimate (from EJMProject); what has been ordered and the balance remaining.

Logon accounting user   Suppliers   **Order**

Order: 0001-2   sequence: 1   Project sequence: 1  
 Order @ Project Allowed Quantities   System: 1 My Company  
 User: 1

Project: 0001   Counter: 2   Print Orders

Supplier: J J MARITZ & SON (P) JJMar  
 Address: P O BOX 6256  
 Suppliers: BIRCHLEIGH  
 Attention: ADELE  
 Delivery address: Plot 143 Spartan extension 3  
 Buyer: Billy Govender  
 Phone: 011 976 5000

Accrual account: CrAccr   Creditors accrual  
 Expense, Stock: PrjExp   Project expense  
 Select Tax: 1   VatIn   Input VAT   14.00 %


Order Date : 2014/12/29  
 Required Date : 2014/12/29  
 Acc. descr. : Material for warehouse  
 Proposal No.  
 Remarks  
 Instructions : Phone before delivery

CostCntr	Resource	Description	Unit	Rate	Quantity	Amount	Item
80	BuildSand	BUILDING SAND	M3	150.00	79.140	11 870.93	BuildSar
				0.00	0.000	0.00	

ResCst	Description	Unit	QtyBalance
BWDRK BuildSand	BUILDING SAND	M3	79.14
BWDRK OPCPock	OPC CEMENT-POCKETS	PCT	360.72
BWORK StockBric	STOCK BRICKS	000	70.71
CONC 20MPA_RM	20MPA READYMIX-OPC	M3	64.05
CONC 25MPA_RM	25MPA Ready mix concrete	M3	157.50

Finish: update the Project's order table

Orders can only be placed within the balance remaining at rates equal to or lower than has been allowed.



**My Company**  
 P. O. Box 8256  
 Edleen  
 1625

36 Dr BB Keet  
 Wavecrest  
 Jeffreys Bay

Telephone: 042 296 1494  
 Fax:  
 VAT Registration No. 4539286471

**Purchase Order Preview**  
**ORDER 0001-2**

Accounting data: Account number: JJMar  
 Material for warehouse

Sequence 1   Contra acc: PrjExp   Project expense  
 Project: Warehouse 1

DOCUMENT DATE	SUPPLIER REFERENCE / ATTENTION	BUYER
29 Desember 2014	ADELE	Billy Govender 011 976 5000

Site	CstCn	Res.	Description	Unit	Kg	Quantity	Rate	Amount
0001	BWO	BuildSand	BUILDING SAND	M3	0	79.140	150.000	11 870.93
						<b>0 Sub total:</b>		<b>11 870.93</b>
						Vat: 14.00 %		1 661.93
						<b>TOTAL</b>		<b>13 532.86</b>

# Order status report

System: 1 My Company											
Selected for period 01 Januarie 2000 to 28 Februarie 2015 From supplier ABECO to Wats Based on order dates From order 1 to 100000											
				<u>Ordered</u>			<u>Delivered</u>			<u>Variance (Ord-Del)</u>	
Resource	CstCnt	Project	Description	Unit	Quantity	Rate	Value	Quantity	Rate	Value	Rate
<b>Sequence: 1</b>			<b>Nr. 0001-2</b>	<b>Date: 2014/12/29</b>		Material for warehouse			Supplier JJMar J J MARITZ & SON (P		
BuildSan BWO	Brickwor 0001		BUILDING SAND	M3	79.1	150.00	11870.93	65.0	150.00	9750.00	14.1 2120.93 0.00
<i>Total for Order 1</i>							11 870.93	9 750.00		2 120.93	
<b>Sequence: 2</b>			<b>Nr. 0001-3</b>	<b>Date: 2014/12/29</b>		Material for warehouse			Supplier BUCH BUCHEL HARDWARE		
OPCPoc BWO	Brickwor 0001		OPC CEMENT-POCKETS	PCT	300.0	85.00	25500.00	290.0	85.00	24650.00	10.0 850.00 0.00
StockBri BWO	Brickwor 0001		STOCK BRICKS	000	65.0	1200.00	78000.00	55.0	1200.00	66000.00	10.0 12000.00 0.00
<i>Total for Order 2</i>							103 500.00	90 650.00		12 850.00	
<b>Sequence: 3</b>			<b>Nr. 0001-4</b>	<b>Date: 2014/12/29</b>		Material warehouse			Supplier Lafar LAFARGE SA (PTY) L		
20MPA_CONC Concrete0001			20MPA READYMIX-OPC	M3	60.0	850.00	51000.00	58.0	850.00	49300.00	2.0 1700.00 0.00
25MPA_CONC Concrete0001			25MPA Ready mix concrete	M3	150.0	900.00	135000.00	50.0	900.00	45000.00	100.0 90000.00 0.00
<i>Total for Order 3</i>							186 000.00	94 300.00		91 700.00	
<b>Grand Total</b>							<b>301 370.93</b>	<b>194 700.00</b>		<b>106 670.93</b>	

## Subcontractors

EJM assist you with the management of subcontractors.

1. Progress reports assist you with the tracking of work done. It could be either
  - cumulative,
  - amount per period or
  - quantity per period.
2. Subcontractor certificates are
  - reports of their progress,
  - the amount of money due to them and
  - the retention raised against the contractor.
3. EJM has functions to assist you with the SARS requirements in regarding to subcontractors and tax.

# Allowables for Subcontractors

From **EJMProject**, you can create a list of resources (rates and quantities) that is drawn down to create subcontractor payment certificates. This list can be modified through **EJMProject** (e.g. as a result of a Variation Order) or in **EJMCount** by someone that has been granted the right.

Project 0001			Warehouse 1			Internal sequence: 1			
CstCntr	Code	Description	Unit	Allowable		Ordered		Balance	
				Rate	Quantity	Quantity	Amount	Quantity	Amount
BWOR	S-Brick	STOCK BRICKWK-LABOUR	000	1500.00	67.34	67.34	101 010.00	101 010.00	0.00
<b>Total cost center</b>		<b>BWOR Brickswork</b>					<b>101 010.00</b>	<b>101 010.00</b>	<b>0.00</b>
PLAST	S-Plast	LO PLAST-VERT/BRKWK	M2	25.00	1050.00	1050.00	26 250.00	26 250.00	0.00
<b>Total cost center</b>		<b>PLAST Plaster and Pavior</b>					<b>26 250.00</b>	<b>26 250.00</b>	<b>0.00</b>
REINF	S-20HTS	HTS 20MM (SCBD&FIX)	TON	9000.00	1.00	1.00	9 000.00	9 000.00	0.00
<b>Total cost center</b>		<b>REINF Reinforcement</b>					<b>9 000.00</b>	<b>9 000.00</b>	<b>0.00</b>
<b>Total</b>							<b>136 260.00</b>	<b>136 260.00</b>	<b>0.00</b>

Logon accounting user Suppliers Subby @ project allowables

Create subcontractor worksheets @ project allowables System: 1 My Company

Worksheet number: 2 Project sequence: 1

Subby: Stomesh Address: P.O. Box 1234 Olifantsfontein Attention: Mr Manie Bosch

Project: 0001 Delivery address: Plot 143 Spartan extension 3 Attention: Billy Govender Phone: 011 976 5000

Project expense PriExp Project expense Select Tax: 1 VatIn Input VAT 14.00 % Subby discount DiscRec Discount re 2.5 % Retention Stomesh Stomesh 10.00 % WCA WCA 0.00 % PAYE PAYE 0.00 % Subby's UIF UIF 0.00 % Skills Levy Skills Skills 0.00 % UIF Company UIF 0.00 % Subby spare 0.00 % Description: Subby supply and place

CostCntr	Resource	Description	Unit	Rate	Quantity	Amount	Item
25	S-20HTS	HTS 20MM (SCBD&FIX)	TON	9000.00	1.000	9 000.00	S-20HTS
*				0.00	0.000	0.00	
<b>Total:</b>						<b>9 000.00</b>	

REINF S-20HTS Finish: update the Project's Subby table



My Company

P.O. Box 8256  
Edleen  
1825

38 Dr BB Keet  
Wavecrest  
Jeffreys Bay

Telephone: 042 298 1494

Fax:

VAT Number 4539286471

TO: Costa Bricklayers	<b>Subcontractor Preview</b>	
	<b>FILE:</b> <i>Sub 1</i>	<b>Invoice:</b> <b>3</b>
	Subby's VAT no.	
Account number: Costa		
INVOICE DATE	SUB CONTRACTOR CONTACT PER SON	OUR CONTACT PER SON:
20 Februarie 2015	Mr Codta	Billy Govender

**Work done:**

Project	Resource	Description	Rate	Quantity	Cumulative Amount	Quantity	Previous Amount	Quantity	Current Amount
0001	S-Brick	STOCK BRICKWK/LABOUR	1 500.00	55.00	82 500.00	30.00	45 990.00	25.00	38 510.00
0001	S-Plast	LO PLAST-VERT/BRKWK	25.00	850.00	21 250.00	400.00	10 000.00	450.00	11 250.00
<b>Totals:</b>					<b>103 750.00</b>		<b>55 990.00</b>		<b>47 760.00</b>

**Synopsis:**

Description	Cumulative	Previous	Current
Work done	103750.00	55990.00	47760.00
	0.00	0.00	0.00
Costa Bricklayers retention	-10276.00	-5500.00	-4776.00
VAT	12947.76	6930.00	6017.76
WCA	-277.46	-148.50	-128.95
PAYE	-9248.40	-4950.00	-4298.40
UIF	-824.84	-495.00	-429.84
<b>Now Payable:</b>			<b>44 144.57</b>

# Pay Suppliers & Subcontractors

Edit the Invoices Payable table													
No.	Account	Reference	Description	Tr.Date	Batch	Amount Stat	Retain	Dsc%	Discount	Payable	DueDate		
<input type="checkbox"/>	1	BUCH	BUCHEL HARDWARE b01	Material for wa	2015/01/15	1	89 775.00	1	0.00	2.50	2244.38	87 530.62	2015/01/25
<input type="checkbox"/>	2	BUCH	BUCHEL HARDWARE b02	Material for wa	2015/02/10	2	13 566.00	0	0.00	2.50	339.15	13 226.85	2015/03/25
<input type="checkbox"/>	11	Costa	Costa Bricklayers	Labour only bri	2015/01/20	7	50 836.50	1	0.00	0.00	0.00	50 836.50	2015/01/25
<input type="checkbox"/>	13	Costa	Costa Bricklayers	Labour only bri	2015/02/20	9	44 144.57	0	0.00	0.00	0.00	44 144.57	2015/03/25
<input type="checkbox"/>	4	JJMar	J J MARITZ & SON (P1) jm02	Material for wa	2015/02/10	4	5 985.00	0	0.00	2.50	149.63	5 835.37	2015/03/25
<input type="checkbox"/>	3	JJMar	J J MARITZ & SON (P1) jm02	Material for wa	2015/01/29	3	5 130.00	1	0.00	2.50	128.25	5 001.75	2015/01/25
<input type="checkbox"/>	5	Lafar	LAFARGE SA (PTY) L1 I01	Material wareh	2015/01/29	5	59 850.00	0	0.00	0.00	0.00	59 850.00	2015/03/25
<input type="checkbox"/>	6	Lafar	LAFARGE SA (PTY) L1 I02	Material wareh	2015/02/20	6	47 652.00	0	0.00	0.00	0.00	47 652.00	2015/03/25
<input checked="" type="checkbox"/>	12	Stomesh	Stomesh	Subby supply	2015/01/29	8	2 244.38	1	500.00	0.00	0.00	1 744.38	2015/01/25
<input type="checkbox"/>	14	Stomesh	Stomesh	Subby supply	2015/02/20	10	6 733.13	0	0.00	0.00	0.00	6 733.13	2015/03/25

Mark off the invoices you want to pay; discount and amount to be retained.



**Creditor Subcontractors invoices marked for payment**

**System: 1 My Company**

**All transaction upto** 2015/01/25 **For account** ABECO  
**to:** Wats

<b>Account</b>	<b>Date</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>	<b>Retain</b>	<b>Discount</b>	<b>Payable</b>
<b>Due</b>	<b>Date</b>						

BUCH		BUHEL HARDWARE		BUCH		<b>Cheque:</b>	1
1	2015/01/15	Material for	b0189	775.00	0.00	2 244.38	87
530.62	2015/01/25						

**BUCH BUCHEL HARDWARE 89 775.00 0.00 2 244.38 87**  
**530.62**

Costa		Costa Bricklayers		Costa		<b>Cheque:</b>	2
11	2015/01/20	Labour only	150	836.50	0.00	0.00	50
836.50	2015/01/25						

**Costa Costa Bricklayers 50 836.50 0.00 0.00 50 836.50**

JJMar		J J MARITZ & SON (PTY) LTD		JJMar		<b>Cheque:</b>	3
3	2015/01/29	Material for	jjm025	130.00	0.00	128.255	001.75
2015/01/25							

**JJMar J J MARITZ & SON (PTY) 5 130.00 0.00 128.25 5**  
**001.75**

Stomesh		Stomesh		Stomesh		<b>Cheque:</b>	
4	12	2015/01/29	Subby supply	22	244.385	0.00	0.001 744.38
2015/01/25							

**Stomesh Stomesh 2 244.38500.00 0.00 1 744.38**

**Total 147 985.88500.002 372.63145 113.25**

## Creditor & Subcontractors Payment advice

Payment method: All

In account with:



BUCHEL HARDWARE

My Company

Account Number BUCH

P.O. Box 8256

For attention: ORDERS

Edleen

P.O. BOX 55442

1625

ARCADIA

Responsible person: Ernst Marais

0007

Date: 25 Januarie 2015

Tr.Nr.	Date	Description	Reference	Amount	Discount	Outstanding	Payable
1	2015/01/15	Material for warehouse	b01	89 775.00	2 244.38	0.00	87 530.62
		<b>Total:</b>		<b>89 775.00</b>	<b>2 244.38</b>	<b>0.00</b>	<b>87 530.62</b>

Payable to:	BUCHEL HARDWARE
All	1 _____
Authorised by:	_____
Transaction date:	25 Januarie 2015
Amount payable:	87 530.62

## Clients (debtors)

With EJM we help you manage your debtors with all the special requirements of the construction industry.

- Tax invoices can be generated for services rendered on the projects, as well as stock invoices for stock sold.
- It provides for credit notes
- Through the Provisional Claims system, you only become liable for VAT once final payment has been approved
- Monitor your receipts through the Age Analysis

# Certificate

If the Certificate and cover page were done in **EJMProject**, the certificate would have been created in **EJMCount**

QS Progress file: 7 System:

Select:

(C)urrent or (P)revious year  C Period:

Date from:  to:

Invoice Date: 2015/01/29

Person/ Order: Ernst

Payment description: Warehouse

Payment note:

Previously paid: 200000.00


Cum. retention: 57836.26

Progress number: 1

Client: P&PH Pick & Pay Holdings Ltd  
 Project: 0001 Warehouse  
 RevAcc: PriRev Project revenue  
 Retention: P&Pret Retention P&f  
 VAT: 2 VatOut Output VAT 14.00 %  
 Accrual: DebtAcr Debtors accrual  
 PCAcc: ProvCer Provisional Certificate

Description	New cumulative	Prev. cum.	Current	Ref.
Warehouse	578 362.57	220 353.26	358 009.31	
*	0.00	0.00	0.00	
<b>Total:</b> 578 362.57 220 353.26 358 009.31				

Account	Description	Now	Previous	Cumulative Ok
PriRev	Work certified	-358 009.31	-220 353.26	-578 362.57
P&Pret	Retention	35 800.93	22 035.33	57 836.26
VatOut	VAT	-45 109.17	-27 764.51	-72 873.68
*		0.00	0.00	



**My Company**  
 P.O. Box 8256  
 Edleen  
 1625

36 Dr BB Keet  
 Wavecrest  
 Jeffreys Bay

Telephone: 042 296 1494  
 Fax:  
 VAT Registration No. 439236471

**TO:**  
 Pick & Pay Holdings Ltd  
 P.O. Box 1  
 Hilex

**VAT registration number:**

**Tax Invoice**

Invoice number:  
**Crt 1 -1**

INVOICE DATE	CLIENT CONTACT PERSON
29 Januarie 2015	Raymond Ackeman

Description	This Certificate	Previous	Cumulative
Warehouse	358 009.31	220 353.26	578 362.57
<b>Total value:</b>	<b>358 009.31</b>	<b>220 353.26</b>	<b>578 362.57</b>
<hr/>			
Work certified	358 009.31	220 353.26	578 362.57
Retention	-35 800.93	-22 035.33	-57 836.26
<b>Sub total:</b>	<b>322 208.38</b>	<b>198 317.93</b>	<b>520 526.31</b>
VAT	45 109.17	27 764.51	72 873.68
<b>Sub total:</b>	<b>367 317.55</b>	<b>226 082.44</b>	<b>593 399.99</b>
<i>Less previous payments:</i>		-200 000.00	
<i>Outstanding from previous periods:</i>		26 082.44	
<b>Total amount now due:</b>	<b>393 399.99</b>		

# Financial Statements

- Financial statements can be drawn from year to date as well as for a selected period.
- EJM is an accounting yearend rollover, meaning the user can request multiple year reporting.
- Trial balances can be drawn with differing degrees of detail. You can have a complete Trail balance with all balances or a compact one with major and sub categories.

## Trial Balance - *My Company*

**Main Sub Account**  
**Februarie 2015**

**Year to Date: 2015/02**

	<b>Debit</b>	<b>Credit</b>	<b>Debit</b>	<b>Credit</b>
<b>1 BANK</b>	<b>17 286.75</b>			
Bank Bank	17 286.75			
<b>3 DEBTORS</b>	<b>451 236.25</b>	<b>403 118.48</b>		
<u>0301 Trade debtors</u>	393 399.99	367 317.55		
P&PH Pick & Pay Holdings Ltd	393 399.99	367 317.55		
<u>0302 Debtor accrual, retention.</u>	57 836.26	35 800.93		
P&Pret Retention P&P	57 836.26		35 800.93	
<b>9 CREDITORS</b>		<b>195 453.00</b>	<b>135 603.00</b>	
AUST AUSTEN SERVICES (PTY) LTD		68 400.00	68 400.00	
BUCH BUCHEL HARDWARE		13 566.00	13 566.00	
JJMar J J MARITZ & SON (PTY) LTD		5 985.00	5 985.00	
Lafar LAFARGE SA (PTY) LTD		107 502.00	47 652.00	
<b>10 SUBCONTRACTORS</b>		<b>62 553.70</b>	<b>56 328.70</b>	
<u>1001 Subcontractors</u>		56 828.70	56 328.70	
Costa Costa Bricklayers		48 920.57	48 920.57	
Stomesh	Stomesh		7 908.13	
7 408.13				
<u>1002 Retention Subcontractors</u>		5 725.00		
RetCost Retention Costa			5 500.00	
RetStom Retention Stomesh			225.00	
<b>11 CURRENT LIABILITY</b>		<b>63 900.80</b>	<b>41 497.53</b>	
<u>1101 VAT</u>		23 456.79	21 611.53	
VatIn Input VAT	49 708.27	23 497.64		
VatOut Output VAT		73 165.06		
45 109.17				
<u>1102 Payroll</u>		40 444.01	19 886.00	
AccrLP Accrued leave pay		1 593.04	802.03	
NetPay Net pay		25 769.70		

12 973.95			
PAYE PAYE		9 248.40	4 298.40
Skills Skills		1 185.14	560.89
UIF UIF		2 370.28	1 121.78
WCA WCA		277.45	128.95
<b>25 PROJECT REVENUE</b>		<b>578 362.57</b>	<b>358 009.31</b>
PrjRevProject revenue		578 362.57	358 009.31
<b>26 OTHER REVENUE</b>		<b>69 826.25</b>	<b>168.75</b>
DiscRec	Discount received		2 306.25
168.75			
T&Erev	Internal hire: Tool & Equipment		67 520.00
<b>33 PROJECT EXPENSE</b>		<b>501 573.32</b>	<b>188 488.81</b>
PrjExpProject expense		501 573.32	188 488.81
<b>TOTAL</b>		<b>1 019 805 1 019 805</b>	<b>615 105 615 105</b>

### Income Statement - My Company

Year to Date: 2015/02 Februarie 2015

#### Revenue

<b>25 PROJECT REVENUE</b>	<b>578 362.57</b>	<b>358 009.31</b>
<b>26 OTHER REVENUE</b>	<b>69 826.25</b>	<b>168.75</b>
DiscRec	Discount received	2 306.25
T&Erev	Internal hire: Tool & Equipment	67 520.00
<b>Total</b>	<b>Revenue</b>	<b>648 188.82</b>

#### Expense

<b>33 PROJECT EXPENSE</b>	<b>501 573.32</b>	<b>188 488.81</b>
<b>Total</b>	<b>Expense</b>	<b>501 573.32</b>
<b>Profit</b>	<b>146 615.50</b>	<b>169 689.25</b>

### Balance Sheet: Februarie 2015 My Company

#### Capital Employed

<u>Equity</u>			
41 Profit (Loss)		146 615.50	
4101		Profit & Loss	146
615.50			
<u>Total Equity</u>		<u>146 615.50</u>	
<b>Total Capital Employed</b>		<b>146 615.50</b>	
<u>Employment of Capital</u>			
<u>Current Assets and Liabilities</u>			
1 BANK		17 286.75	
0101		Current Accounts	17 286.75
3 DEBTORS		451 236.25	
0301		Trade debtors	393

399.99				
	0302		Debtor accrual, ret.	57 836.26
9	<i>CREDITORS</i>		195 453.00	
	0901		Trade creditors	195
453.00				
10	<i>SUBCONTRACTORS</i>		62 553.70	
	1001		Subcontractors	56 828.70
	1002		Retention Subcontractors	5 725.00
11	<i>CURRENT LIABILITY</i>		63 900.80	
	1101		VAT	23 456.79
	1102		Payroll	40 444.01
	<u>Total</u>	<u>Current Assets and Liabilities</u>	<u>146 615.50</u>	

**Total Employment of Capital**

**146 615.50**

**Key ratios:**

**Own Capital Ratio: Nett worth/ Assets (norm>.5) 146 616 / 468 523 = 0.313** □□

**Acid Test: Current assets/ Current liabilities (norm>1) 468 523 / 321 908 = 1.455** □

**Leverage: Liability / Nett worth (norm<1) 321 908 / 146 616 = 2.196** □□

**Trading ratio: Trade assets / Trade liability (norm>2) 468 523 / 321 908 = 1.455** □□

**Capital ratio: Assets / Liability (norm>2) 468 523 / 321 908 = 1.455** □□

## Movements per period

<i>Class Account number &amp; na</i>			<i>Opening</i>	<i>2015/01</i>	<i>2015/02</i>	<i>2015/03</i>
2501	PrjRev	Project revenue		-220353	-358009	
2601	DiscRec	Discount received		-2138	-169	
2601	T&Erev	Internal hire: Tool & Equi		-67520		
3301	PrjExp	Project expense		313085	188489	
<b>Total</b>			<b>0</b>	<b>23 074</b>	<b>-169 689</b>	<b>0</b>

## Cumulative ledger balances

<i>Class Account number &amp; name</i>			<i>Opening</i>	<i>2015/01</i>	<i>2015/02</i>	<i>2015/03</i>
2501	PrjRev	Project revenue		-220353	-578363	-578363
2601	DiscRec	Discount received		-2138	-2306	-2306
2601	T&Erev	Internal hire: Tool & Equipment		-67520	-67520	-67520
3301	PrjExp	Project expense		313085	501573	501573
<b>Total</b>			<b>0</b>	<b>23 074</b>	<b>-146 616</b>	<b>-146 616</b>

# General Ledger

System: 1 My Company  
 Februarie 2015 Selected from VAT type 0 to 19  
 Selected for period 1 Januarie 2015 to period 2

From BEE classification: to: ZZZZZZ From Account: to ZZZZZZ

Tr.Nr	Batch	S Tx	Date	Description	Contra-account	Reference	Debit	Credit	Running total
<b>Bank Bank</b>									
( Current Assets : BANK / Current Accounts )				<b>Balance brought forward:</b>				0.00	
91	13	17	0 2015/01/30	Payment BUCHEL HARDWARE	BUCH	BUCHEL HARDWARE 1	87 530.62		-87 530.62
96	13	17	0 2015/01/30	Payment Costa Bricklayers	Costa	Costa Bricklayers 2	50 836.50		-138 367.12
97	13	17	0 2015/01/30	Payment J J MARITZ & SON (PTY) LT	JJMar	J J MARITZ & SON (PTY) 3	5 001.75		-143 368.87
101	13	17	0 2015/01/30	Payment Stomesh	Stomesh	Stomesh 4	1 744.38		-145 113.25
105	14	18	0 2015/01/30	Payment Pick & Pay Holdings Ltd	P&PH	Pick & Pay Holdings Ltd Debtor receipts	200 000.00		54 886.75
132	19	1	0 2015/01/30	Bank	Bank	Bank Temp lab		20 100.00	34 786.75
136	21	1	0 2015/01/30	Diesel	Bank	Bank total1		17 500.00	17 286.75
<u>Movement during specified period:</u>							<u>200 000.00</u>	<u>182 713.25</u>	
<b>Bank closing balance:</b>							<b>17 286.75</b>		
<b>P&amp;PH Pick &amp; Pay Holdings Ltd</b>									
( Current Assets : DEBTORS / Trade debtors )				<b>Balance brought forward:</b>				0.00	
83	11	9	0 2015/01/29	Warehouse		1	226 082.44		226 082.44
106	14	18	0 2015/01/30	Payment - thank you	Bank	Bank Debtor receipts		200 000.00	26 082.44
87	12	9	0 2015/02/25	Warehouse	P&PH	Pick & Pay Holdings Ltd 1	367 317.55		393 399.99
<u>Movement during specified period:</u>							<u>593 399.99</u>	<u>200 000.00</u>	
<b>Pick &amp; Pay Holdings Ltd closing balance:</b>							<b>393 399.99</b>		

# Journal

(Current year)

System: 1 My Company

Selected for period 01-Jan-15 to 28-Feb-15 From Batch: 0 to 1000000  
 Selected from source 1 to 20 Selected from Vat type 0 to 19

TrNr	Account number, na	Srce Tx	Date	Description	Reference	Debit	Credit
1	BUCH	BUCHEL HARDW	16 0	2015/01/15	Material for warehouse	b01	89 775.00
2	VatIn	Input VAT	16 0	2015/01/15	Material for warehouse	b01	11 025.00
3	PrjExp	Project expense	16 0	2015/01/15	Material for warehouse	b01	78 750.00
<b>(Debit-Credit) and totals for Batch 1</b>					<b>0.00</b>	<b>89 775.00</b>	<b>89 775.00</b>
7	JJMar	J J MARITZ & SON	16 0	2015/01/29	Material for warehouse	jjm02	5 130.00
8	VatIn	Input VAT	16 0	2015/01/29	Material for warehouse	jjm02	630.00
9	PrjExp	Project expense	16 0	2015/01/29	Material for warehouse	jjm02	4 500.00
<b>(Debit-Credit) and totals for Batch 3</b>					<b>0.00</b>	<b>5 130.00</b>	<b>5 130.00</b>
13	Lafar	LAFARGE SA (PT	16 0	2015/01/29	Material warehouse	lf01	59 850.00
14	VatIn	Input VAT	16 0	2015/01/29	Material warehouse	lf01	7 350.00
15	PrjExp	Project expense	16 0	2015/01/29	Material warehouse	lf01	52 500.00
<b>(Debit-Credit) and totals for Batch 5</b>					<b>0.00</b>	<b>59 850.00</b>	<b>59 850.00</b>

# Costing reports

## Profit & Loss Detail

System: 1 My Company

Selected for period 2015/01/01 to 2015/02/28 From Batch 0 to 1000000

From Project 0001 to 0002 From Cost centre 1 to 502

From Resource: 19mmStone to WorkerRoof

From Manager: to ZZZ

Nr.	Project description	Income	Expense	Profit	P & G INT ON JOBS	LABOUR	MATERIAL	SUBCONTR
0001	Warehouse 1	578 363	492 462	85 900	85 020	39 133	194 700	173 610
0002	P&P Parking area		9 111	-9 111		9 111		
	<b>Total:</b>	<b>578 363</b>	<b>501 573</b>	<b>76 789</b>	<b>85 020</b>	<b>48 244</b>	<b>194 700</b>	<b>173 610</b>

## Cost Report: Cost Centre Summary/ Project

System: 1

My Company

From Project 0001 to 0002 From Cost centre 1 to 502

Selected for period 2 01 Februarie 2015 to 28 Februarie 2015 YTD fro 01 Januarie 2015

		Current	Year to date	Life to date
<b>0001</b>	<b>Warehouse 1</b>			
BWORK	Brickwork	54 520	183 760	183 760
CONC	Concrete	44 719	116 194	116 194
EXC	Excavation	2 919	34 739	34 739
PHIRE	Plant Hire	0	67 520	67 520
PLAST	Plaster and Pavior	11 250	21 250	21 250
REINF	Reinforcement	6 750	9 000	9 000
ROOF	Roofing	60 000	60 000	60 000
<b>Total for 0001</b>	<b>Warehouse 1</b>	<b>180 158</b>	<b>492 462</b>	<b>492 462</b>

## Current, YTD, LTD Resource Summary/ Project My Company Selected for period 2 01 Februarie 2015 to 28 Februarie 2015

Current Year to date Life to date

	Current	Year to date	Life to date
<b>0001 Warehouse 1</b>			
250CFM COMPRESSOR 250CFM(D)	5 000	5	
Cat320 Cat 320 excavator	13 720	13	
Cat910 Cat 910 loader	11 600	11	
Gallion Gallion grader	8 450	8 450	
Tipper Tipper 5M3 (wet)	28 750	28 750	
<b>2A MAJOR</b>	<b>67 520</b>	<b>67 520</b>	
Diesel DIESEL	17 500	17 500	
<b>2G FUEL</b>	<b>17 500</b>	<b>17 500</b>	
LeaderConc GANG LEADER-CONCRETE	2 626	2	



626	LeaderExc	GANG LEADER-EXC/FILL		4 730	4
730	WorkerCo	GENERAL WORKER-CONCR	2 919	19 268	19
268	WorkerExc	GEN WORKER-EXC/FILL	2 919	12 508	12
508	<i>3A UNSKILLD</i>		<i>5 838</i>	<i>39 133</i>	<i>39 133</i>
	20MPA_R	20MPA READYMIX-OPC	23 800	49 300	49
300	25MPA_R	25MPA Ready mix	18 000	45 000	45
000	<i>4C CONCRETE</i>		<i>41 800</i>	<i>94 300</i>	<i>94 300</i>
	BuildSand	BUILDING SAND	5 250	9 750	9
750	OPCPocket	OPC CEMENT-POCKETS	11 900	24 650	24
650	StockBrick	STOCK BRICKS		66 000	66
000	<i>4H BRICKWK</i>		<i>17 150</i>	<i>100 400</i>	<i>100 400</i>
	S-Brick	STOCK BRICKWK-LABOUR	37 370	83 360	83
360	S-PlastLO	PLAST-VERT/BRKWK	11 250	21 250	21 250
	<i>5A LAB ONLY</i>		<i>48 620</i>	<i>104 610</i>	<i>104 610</i>
	Roof	Roof complete per sub	60 000	60 000	60 000
	S-20HTS	HTS 20MM (SCBD&FIX)	6 750	9 000	9
000	<i>5B DOM S/C</i>		<i>66 750</i>	<i>69 000</i>	<i>69 000</i>
	<b>Total</b>	<b>0001</b>	<b>Warehouse 1</b>	<b>180 158</b>	<b>492 462</b>
	<b>492 462</b>				

## Detail cost reports

	Alternative cost report
2	Synopsis @ Project @ Cost centre @ Resource
3	Invoices per manager per project
4	Detail Cost & Revenue transactions/ project
5	Compact Cost & Revenue transactions/ project
6	Cost transactions (global: all resources)
7	Revenue per Project
8	Resource Synopsis per Project
9	Resource Synopsis (global)
10	Resource transactions per Project
11	Resource transactions (global)
12	Transaction per Cost Centre per Project
13	Transactions per Cost Centre (global)
14	Cost centre Synopsis (global) report
15	Cost centre Synopsis/ project report
16	Cost report by project by resource code
17	Summary by project by resource code

# Synopsis per project per cost centre per resource

<b>System: 1</b>		<i>My Company</i>			
Selected for period	2015/01/01	to	2015/02/28	From Batch	0 to 1000000
From Project	0001	to	0001	From Cost centre	1 to 502
From Resource	19mmStone	to	WorkerRoof		
From Source Account		to	ZZZZ	From Expense Account	to ZZZZ
<b>Project</b>	<b>Cost centre</b>		<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
<b>0001</b>	<b>Warehouse 1</b>				
	BuildSan BUILDING SAND	M3	65.0	150.0	9 750
	OPCPoc OPC CEMENT-POCKETS	PCT	290.0	85.0	24 650
	S-Brick STOCK BRICKWK-LABOUR	000	55.0	1 515.6	83 360
	StockBric STOCK BRICKS	000	55.0	1 200.0	66 000
	<b>Total:</b> BWORK Brickwork				183 760
	20MPA_ 20MPA READYMIX-OPC	M3	58.0	850.0	49 300
	25MPA_ 25MPA Ready mix concrete	M3	50.0	900.0	45 000
	LeaderC GANG LEADER-CONCRETE	HR	130.0	20.2	2 626
	WorkerC GENERAL WORKER-CONCR	HR	1150.0	16.8	19 268
	<b>Total:</b> CONC Concrete				116 194
	Diesel DIESEL	LIT	1500.0	11.7	17 500
	LeaderE xGANG LEADER-EXC/FILL	HR	170.0	27.8	4 730
	WorkerE GEN WORKER-EXC/FILL	HR	760.0	16.5	12 508
	<b>Total:</b> EXC Excavation				34 739

## Resource Synopsis per Project

	Unit	Quantity	Rate	Amount
<b>0001 Warehouse 1</b>				
<b>2A PLANT ON JOBS</b>				
250CFM	COMPRESSOR 250CFM(D)	MTH		
1.000	5000.00	5	000.00	
CAT320	Cat 320 excavator	hr		35.000
392.00	13 720.00			
CAT910	Cat 910 loader	hr		40.000
290.00	11 600.00			
GALLION	Gallion grader	hr	13.000	650.00
8 450.00				
TIPPER	Tipper 5M3 (wet)	hr		125.000
230.00	28 750.00			
Diesel DIESEL	LIT	1500.000	11.67	17 500.00
<b>Total for 2 PLANT ON JOBS</b>		<b>1714.00</b>		<b>85 020.00</b>
<b>3A LABOUR</b>				
LeaderCon	GANG LEADER-CONCRETE	HR		
130.000	20.202	625.60		
LeaderExc	GANG LEADER-EXC/FILL	HR		

170.000	27.834	730.25		
WorkerCo	GENERAL WORKER-CONCR		HR	
1150.000	16.7619	268.48		
WorkerEx	GEN WORKER-EXC/FILL		HR	
760.000	16.4612	508.48		
<b>Total for 3 LABOUR</b>	<b>2210.00</b>		<b>39</b>	<b>132.81</b>
<b>4C MATERIAL</b>				
20MPA_RM	20MPA READYMIX-OPCM3		M3	58.000
850.0049	300.00			
25MPA_RM	25MPA Ready mix concrete		M3	
50.000900.00	45 000.00			
BuildSand	BUILDING SAND	M3		65.000
150.009	750.00			
OPCPocke	OPC CEMENT-POCKETS		PCT	
290.000	85.0024	650.00		
StockBrick	STOCK BRICKS	000		55.000
1200.00	66 000.00			
<b>Total for 4 MATERIAL</b>	<b>518.00</b>		<b>194</b>	<b>700.00</b>
<b>5A SUBCONTR</b>				
S-Brick	STOCK BRICKWK-LABOUR		000	
55.0001515.63	83 359.68			
S-PlastLO	PLAST-VERT/BRKWK	M2	850.000	25.00 21 250.00
Roof	Roof complete per sub contract	sum	1.000	60000.00
60 000.00				
S-20HTS	HTS 20MM (SCBD&FIX)		TON	
1.000	9000.00			9 000.00
<b>Total for 5 SUBCONTR</b>	<b>907.00</b>		<b>173</b>	<b>609.68</b>
<b>Total for Project 0001 Warehouse 1</b>	<b>5349.0</b>		<b>492</b>	<b>462.49</b>