### **Overview: EJMCount**

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 is 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 consists of:

Bal	ance sheet		Income S	Statement
Assets =	Liabilities + e	Owner's Equity	+ (Revenues	- Expenses)
1: BANK	9: CREDITORS	17: CAPITAL	25: PROJECT REVE	33: PROJECT EXPE
2: CURRENT ASSE	10: SUBCONTRACT	18: RETAINED EAR	<b>26</b> : 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 major level determines the functionality of what follows
- Under every major level there can be up to 99 sub categories.
- Every subcategory can have an unlimited number of accounts

1 BANK		
<u>0101</u>	Current Accounts	
	Bank	Bank
	Pcash	Petty cash
3 DEBTORS		
<u>0301</u>	Trade debtors	
	P&PH	Pick & Pay Holdings Ltd
<u>0302</u>	Debtor accrual, ret	<u>•</u>
	DebrAcr	Debtors accrual
	P&Pret	Retention P&P
5 FIXED ASSET	S	
<u>0501</u>	Fixed assets at cost	
	0501001	Construction equipment
	0501002	Office furniture and fittings
<u>0502</u>	Depreciation of fix	<u>ed assets</u>
	0502001	Depreciation - construction equipment
	0502002	Depreciation - office fittings
9 CREDITORS		
<u>0901</u>	Trade creditors	
	AlCty	ALUMINIUM CITY (PTY) LTD
	BUCH	BUCHEL HARDWARE
10 SUBCONTRA	CTORS	
<u>1001</u>	<u>Subcontractors</u>	
	Acme	Acme Earthworks
	Costa	Costa Bricklayers
<u>1002</u>	Retention Subcontr	<u>actors</u>
	RetAcme	Retention Acme
	RetCost	Retention Costa

## **Resource library**

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

In EJMProject, the allowable and progress are recorded. This will calculate the allowable (money and quantity) In EJMCount with the interlinked EJMPay and EJM Tool & Equipment, the resources used (quantity and amount) are recorded. From this the variances are calculated.

Code	Description	Unit	Rate	
2A	PLANT / MAJOR			
250CFM	COMPRESSOR 250CFM(D)	MTH	10 000.00	
Bomag	Bomag roller 212	hr	210.00	
Cat320	Cat 320 excavator	hr	350.00	
3A	LABOUR / UNSKILLD			
LeaderConc	GANG LEADER-CONCRETE	HR	20.56	
LeaderExc	GANG LEADER-EXC/FILL	HR	20.56	
LeaderFmwk	GANG LEAD-FMWK-HORIZ	HR	20.56	
WorkerBrick	GEN WRKR-BRICKWORK	HR	12.57	
3B	LABOUR / SKILLED			
ArtisanCeil	ARTISAN-CEILINGS	HR	53.08	
ArtisanCeii	ARTISAN-CEILINGS ARTISAN-FMWK-VERTI	HR HR	53.08	
ArtisanRoof	ARTISAN-PMWK-VERTI ARTISAN-ROOFING	HR	53.08	
		IIK	33.06	
4C	MATERIAL / CONCRETE			
19mmStone	19mm Stone	M3	250.00	
20MPA_RM	20MPA READYMIX-OPC	M3	734.58	
CrushSand	Crusher sand	M3	180.00	
FillSand	Filler sand	M3	90.00	
25MPA_RM	25MPA Ready mix concrete	M3	900.00	
4E	MATERIAL / FWK/REIN			
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	
4H	MATERIAL / DRICKWIZ			
	MATERIAL / BRICKWK	142	110.00	
BuildSand StockBrick	BUILDING SAND STOCK BRICKS	M3 000	110.00 800.00	
StockBrick	HARD BURNT STOCK BKS	000	900.00	
WallTie	3MM CRIMPED WALL TIE	20	900.00 8.87	
	JAMA CKIMI ED WALL TIL	20	0.07	
5A	SUBCONTR/ LAB ONLY			
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	
5B	SUBCONTR / DOM S/C			
Roof	Roof complete per sub contract	sum	75 000.00	
S-20HTS	HTS 20MM (SCBD&FIX)	sum TON	9 000.00	
S-20H1S	1113 ZUMINI (SCDDXITA)	ION	7 000.00	

## **Cost Centre**

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

Code	Description	Unit	Number
	_		
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 and Subcontractors)**

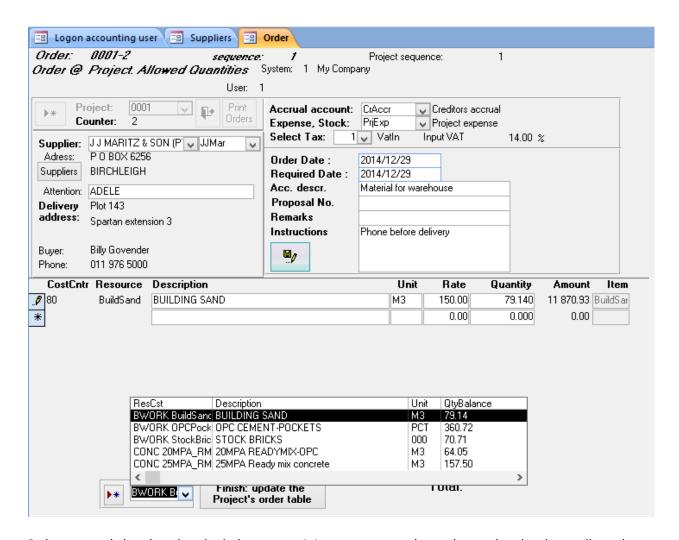
#### **Orders**

From EJMProject, one can create a buying list.

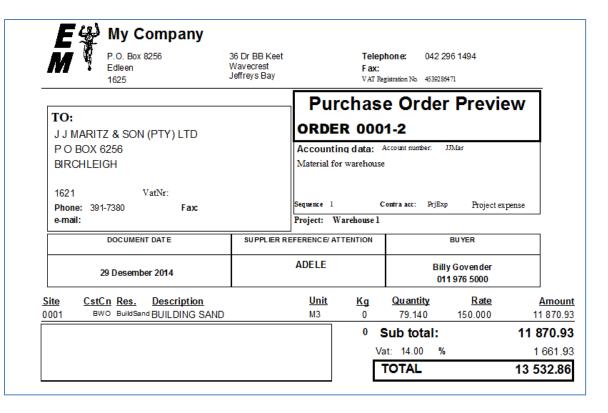
This determines the maximum quantity and rate of what can be ordered. This order allowable can be amended from EJMProject (e.g. should a variation order e raised) or from EJMProject with those that have been granted the right.

			Allowab	le	Order	red	Bal	ance
CstCntr Code Description	Unit	Rate Q	uantity	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
B WOR OPCPocke OPC CEMENT-POCKETS	PCT	85.00	360.72	30 660.84	300.00	25 500.00	60.72	5 160.84
B WOR StockBric STOCK BRICKS	000	1200.00	70.71	84 848.40	65.00	78 000.00	5.71	6 848.40
Total cost center BWOR Br	ickwork			127 380.17		115 370.93		12 009.24
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
Total cost center CONC Co	oncrete			196 192.50		186 000.00		10 192.50
	Total			323 572.67		301 370.93		22 201.74

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



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



### **Order status report**

Selected for period 01 Jan	nuarie 20	00 to 28 Februarie 2015	From su	applier ABECO	to Wats	В	ased on	order date	es From o	order	1	to 100	000	
							rdere	<u>l</u>	<i>D</i>	eliver	red	Variar	ice (Ord	-De1)
Resource CstCnt Pr	oject	Description			Unit	Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Value	Rate
Sequence: 1	Nr.	0001-2	Date:	2014/12/29	Material for w	varehouse				Su	pplier J	JJMar .	J J MARITZ 8	SON (P
BuildSan BWO Brickwor 00	01	BUILDING SAND			М3	79.1	150.00	11870.93	65.0	150.00	9750.00	14.1	2120.93	0.0
		Total	for Orde	r 1				11 870.93			9 750.00			2 120.9
Sequence: 2	Nr.	0001-3	Date:	2014/12/29	Material for v	varehouse				Su	pplier E	BUCH I	BUCHEL HAF	RDWARE
OPCPoc BWO Brickwor 00	01	OPC CEMENT-POCKETS			PCT	300.0	85.00	25500.00	290.0	85.00	24650.00	10.0	850.00	0.0
StockBri BWO Brickwor 00	01	STOCK BRICKS			000	65.0	1200.00	78000.00	55.0 1	200.00	66000.00	10.0	12000.00	0.0
		Total	for Orde	r2				103 500.00			90 650.00			12 850.0
Sequence: 3	Nr.	0001-4	Date:	2014/12/29	Material ware	ehouse				Su	pplier l	_afar	LAFARGE SA	A (PTY) I
20MPA_ CONC Concrete 00	01	20MPA READYMIX-OPC			М3	60.0	850.00	51000.00	58.0	850.00	49300.00	2.0	1700.00	0.0
25MPA_ CONC Concrete 00	01	25MPA Ready mix concrete			М3	150.0	900.00	135000.00	50.0	900.00	45000.00	100.0	90000.00	0.0
		Total	for Orde	r3				186 000.00			94 300.00			91 700.0
Grand Total								301 370.93		10	94 700.00		16	6 670.9

#### **Subcontractors**

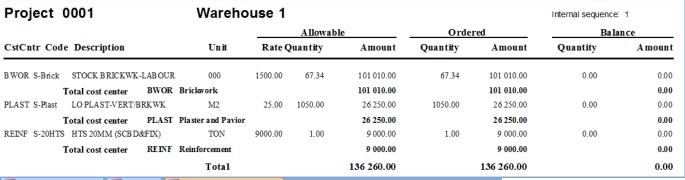
EJM assist you with the management of subcontractors:

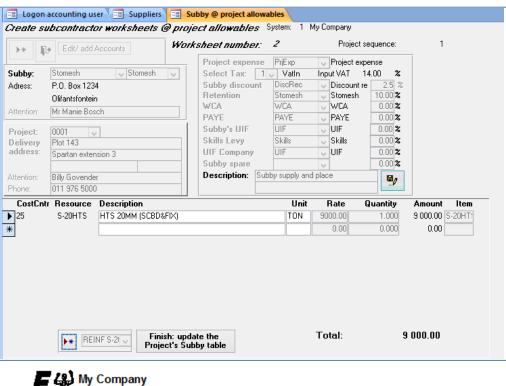
- Progress reports assist you with the tracking of work done. It could be either cumulative, amount per period or the quantity per period.
- Subcontractor certificates are reports of their progress, the amount of money due to them and the retention raised against the contractor.
- EJM has functions to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

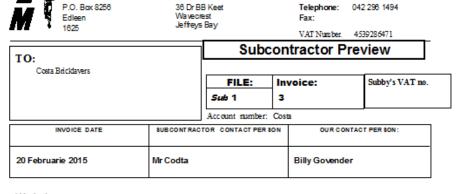
### Allowables from EJMProject.

From EJMProject, create a list of resources (rates and quantities) that is drawn down tfrom 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.







	<u>k done:</u>		Cur	<u>mulative</u>	Pre	vious	Cur	rrent
Project	Resource Description	Rate	Quantity	Amount	Quantity	Amount	Quantity	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
	Totals:			103 750.00		55 990.00		47 760.00

### Synopsis:

Description	Cumulative	Previous	Current
Work done	103750.00	55990.00	47780.00
	0.00	0.00	0.00
Costa Bricklayers retention	-10276.00	-5500.00	-4776.00
VAT	12947.76	6930.00	6017.76
WCA	-277.45	-148.50	-128.95
PAYE	-9248.40	-4950.00	-4298.40
UIF	-924.84	-495.00	-429.84
Now Payable:			44 144.57

# Pay suppliers

No.	Account		Reference	Description	Tr.Date	Batch	Amount Stat	Retain	Dsc%	Discount	Payable	DueDate
1	BUCH	BUCHEL HARDWAI	RE 601	Material for wa	2015/01/15	1	89 775.00 1	0.00	2.50	2244.38	87 530.62	2015/01/25
2	BUCH	BUCHEL HARDWAI	RE 602	Material for wa	2015/02/10	2	13 566.00 0	0.00	2.50	339.15	13 226.85	2015/03/25
11	Costa	Costa Bricklayers	1	Labour only bri	2015/01/20	7	50 836.50 1	0.00	0.00	0.00	50 836.50	2015/01/25
13	Costa	Costa Bricklayers	3	Labour only bri	2015/02/20	9	44 144.57 0	0.00	0.00	0.00	44 144.57	2015/03/25
4	JJMar	J J MARITZ & SON (	P1 jjm02	Material for wa	2015/02/10	4	5 985.00 0	0.00	2.50	149.63	5 835.37	2015/03/25
3	JJMar	J J MARITZ & SON (	P1 jjm02	Material for wa	2015/01/29	3	5 130.00 1	0.00	2.50	128.25	5 001.75	2015/01/25
5	Lafar	LAFARGE SA (PTY)	L1 If01	Material wareh	2015/01/29	5	59 850.00 0	0.00	0.00	0.00	59 850.00	2015/03/25
6	Lafar	LAFARGE SA (PTY)	L1 If02	Material wareh	2015/02/20	6	47 652.00 0	0.00	0.00	0.00	47 652.00	2015/03/25
12	Stomesh	Stomesh	2	Subby supply a	2015/01/29	8	2 244.38 1	500.00	0.00	0.00	1 744.38	2015/01/25
14	Stomesh	Stomesh	4	Subby supply a	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 amounts to be retained.

		ractors invoice	•				
System:	1 MyC	ompany					
All transact	ion upto	2015/01/25	For	account	ABECO	to: Wats	
Account	Date	Description	Reference	Amount	Retain	Discount	Payable DueDate
BUCH	BUC	HEL HARDWA	RE			ВИСН	Cheque: 1
1 2	015/01/15	Material for	b01	89 775.00	0.00	2 244.38	87 530.62 2015/01/25
BUCH	В	JCHEL HARDWA	RE	89 775.00	0.00	2 244.38	87 530.62
Costa	Costa	a Bricklayers				Costa	Cheque: 2
11 2		Labour only	1	50 836.50	0.00	0.00	50 836.50 2015/01/25
Costa	Co	osta Bricklayers		50 836.50	0.00	0.00	50 836.50
JJMar	JJM	IARITZ & SON	(PTY) LTD			JJMar	Cheque: 3
3 2	015/01/29	Material for	jjm02	5 130.00	0.00	128.25	5 001.75 2015/01/25
JJMar	J.	J MARITZ & SON	(PTY)	5 130.00	0.00	128.25	5 001.75
Stomesh	Stom	esh				Stomesh	Cheque: 4
12 2	015/01/29	Subby supply	2	2 244.38	500.00	0.00	1 744.38 2015/01/25
Stomesh	St	omesh		2 244.38	500.00	0.00	1 744.38
	Tota	<u>l</u>		147 985.88	<u>500.00</u>	2 372.63	<u>145 113.25</u>

Payment method: All			In account with:						
BUCHEL HARDWARE			My Company						
Account Number BUCH			P.O. Box 8256						
For attention: ORDERS P.O. BOX 55442			Edleen						
ARCADIA			1625						
			Responsible	person: Ern	st Marais				
0007			Date: 25 J	anuarie 2015					
Tr.Nr. Date Des	cription	Reference	Amount	Discount	Outstanding	Payable			
1 2015/01/15 Mate	rial for warehouse To	b01 o <i>tal:</i>	89 775.00 <b>89 775.00</b>	2 244.38 2 244.38	0.00 <b>0.00</b>	87 530.62 <b>87 530.62</b>			
Payable to:	BUCHEL HARD\	WARE							
All	1								
Authorised by:			_						
Transaction date:	25 Januarie 2	015	_						

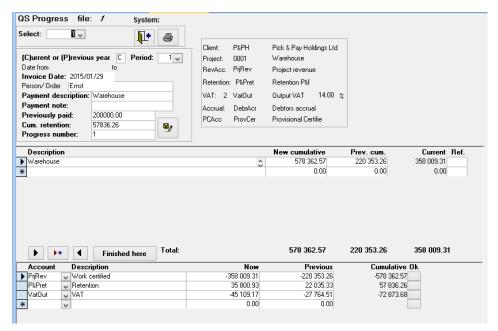
## **Clients (debtors)**

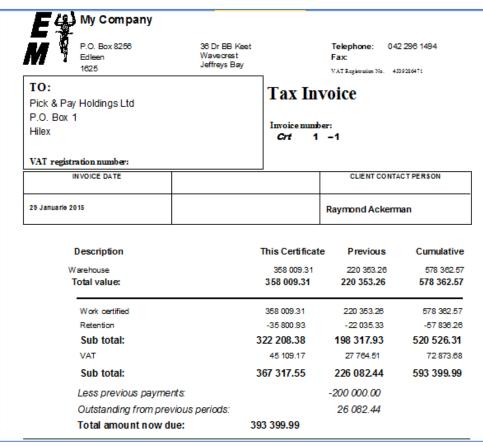
With EJM we help you manage your debtors with all the special requirements of the construction industry.

- 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





## **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.

ial Balanc	e -My Company				
ain Sub	Account	Year to Date:	2015/02	Februa	arie 2015
		Debit	Credit	Debit	Credit
1 BANK Bank	Bank	<b>17 286.75</b> 17 286.75			
3 DEBTO	ORS	451 236.25		403 118.48	
<u>0301</u>	<u>Trade debtors</u>	393 399.99		367 317.55	
P&PH	Pick & Pay Holdings Ltd	393 399.99		367 317.55	
<u>0302</u>	Debtor accrual, retention.	57 836.26		35 800.93	
P&Pret	Retention P&P	57 836.26		35 800.93	
9 CREDI	TORS		195 453.00		135 603.00
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
10 SUBCO	NTRACTORS		62 553.70		56 328.70
1001	Subcontractors		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</u>	Retention Subcontractors		5 725.00		
RetCost	Retention Costa		5 500.00		
RetStom	Retention Stomesh		225.00		
11 CURRE	ENT LIABILITY		63 900.80		41 497.53
<u>1101</u>	<u>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</u>	<u>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 Skills	PAYE Skills		9 248.40		4 298.40 560.89
UIF	UIF		1 185.14 2 370.28		1 121.78
WCA	WCA		277.45		128.95
			2		.20.00
	CT REVENUE		578 362.57		358 009.31
PrjRev	Project revenue		578 362.57		358 009.31
26 OTHER	RREVENUE		69 826.25		168.75
DiscRec	Discount received		2 306.25		168.75
T&Erev	Internal hire: Tool & Equipment		67 520.00		
33 PROJE	CT EXPENSE	501 573.32		188 488.81	
PrjExp	Project expense	501 573.32		188 488.81	
TOTAL		1 019 805	1 019 805	615 105	615 105

Income Sta	atement - My Company			
	Year to Da	ate: 2015/02	Februarie 2015	
Revenue				
25	PROJECT REVENUE	578 362.57	358 009.31	
26	OTHER REVENUE	69 826.25	168.75	
	DiscRec Discount received	2 306.25	168.75	
	T&Erev Internal hire: Tool & Equipment	67 520.00	0.00	
Total	Revenue	648 188.82	358 178.06	
Expense				
33	PROJECT EXPENSE	501 573.32	188 488.81	
Total	Expense	501 573.32	188 488.81	
Profit		146 615.50	169 689.25	

Balance She	et: Februarie 2015 My Company						
Capital Emplo	pyed						
<b>Equity</b>							
41	Profit (Loss)			146 615.50			
	4101 Profit & Loss			146 615.50			
<u>Total</u>	<u>Equity</u>			<u>146 615.50</u>			
Total Cap	pital Employed			146 615.50			
Employment o	of Capital						
Current	t Assets and Liabilities						
1	BANK			17 286.75			
	0101 Current Accounts			17 286.75			
3	DEBTORS			451 236.25			
	0301 Trade debtors			393 399.99			
9	0302 Debtor accrual, ret.  CREDITORS			57 836.26 195 453.00			
9	0901 Trade creditors			195 453.00			
10	SUBCONTRACTORS			62 553.70			
	1001 Subcontractors		56 828.70				
	1002 Retention Subcontractors			5 725.00			
11	CURRENT LIABILITY		63 900.80				
	1101 VAT		23 456.79				
	1102 Payroll			40 444.01			
<u>Total</u>	Current Assets and Liabilities			<u>146 615.50</u>			
Total Em	ployment of Capital			146 615.50			
Key ratios:							
Own Capital Rat	tio: 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

	-358009			Class Account number & na		
		-22035		Project revenue	PrjRev	2501
9	-169	-213		Discount received	DiscRec	2601
		-6752		Internal hire: Tool & Equi	T&Erev	2601
9	188489	31308		Project expense	PrjExp	3301
0	-169 689	0 23 07	0		i	Tota
		31308	0		PrjExp	

# **Cumulative ledger balances**

s Acco	unt number & name	Opening	2015/01	2015/02	2015/03
PrjRev	Project revenue		-220353	-578363	-578363
DiscRec	Discount received		-2138	-2306	-2306
T&Erev	Internal hire: Tool & Equipment		-67520	-67520	-67520
PrjExp	Project expense		313085	501573	501573
To	tal	0	23 074	-146616	-146 616
	PrjRev DiscRec &Erev PrjExp	PrjRev Project revenue DiscRec Discount received &Erev Internal hire: Tool & Equipment	PrjRev Project revenue  DiscRec Discount received  &Erev Internal hire: Tool & Equipment  PrjExp Project expense	Project revenue         -220353           Discount received         -2138           &Erev         Internal hire: Tool & Equipment         -67520           Project expense         313085	Project revenue         -220353         -578363           Discount received         -2138         -2308           &Erev         Internal hire: Tool & Equipment         -87520         -87520           Project expense         313085         501573

Selected f	neral Ledger Februarie 2015 for period 1 Januarie 2015 to period 2 E classification: to: ZZZZZZZ	My Comp Selected fr	om VAT type 0 to 19			
Tr.Nr	Batch S Tx Date Description	Contra-a	account Reference	Debit	Credit	Running total
Bank	Bank					
( Current	Assets : BANK / Current Accounts	)	Balance brought forward:			0.00
91	13 17 0 2015/01/30 Payment BUCHEL HARDWARE	BUCH	BUCHEL HARDWARE 1		87 530.62	-87 530.62
95	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 JJ Mar	JJ 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	<sup>19</sup> 1 0 2015/01/30 Bank	Bank	Bank Temp lab		20 100.00	34 786.75
138	<sup>21</sup> 1 0 2015/01/30 Diesel	Bank	Bank total1		17 500.00	17 286.75
			Movement during specified period:	<u>200 000.00</u>	<u>182 713.25</u>	
			Bank closing balance:	17 286.75		
Р&РН	Pick & Pay Holdings Ltd					
( Current	Assets : DEBTORS / Trade debtors	)	Balance brought forward:			0.00
83	11 9 0 2015/01/29 Warehouse		1	226 082.44		226 082.44
108	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
			Movement during specified period:	<u>593 399.99</u>	200 000.00	
		Pick &	Pay Holdings Ltd closing balance:	393 399.99		

_	OUTNa stem: 1	al My Compai	ŋy						(Current year)	
	ted for perio		-		28-Feb-15	From Batch:	•	0 to	200000	
-	Nr Accou		Srce		20 x Date	Selected from Description	Referen	0 to	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	
	(Debit-C	redit) and totals for	Bate	h	1		(	0.00	89 775.00	89 775.00
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	
	(Debit-C	redit) and totals for	Bate	h	3		(	0.00	5 130.00	5 130.00
13	Lafar	LAFARGE SA (PT	16	0	2015/01/29	Material warehouse	If01			59 850.00
14	VatIn	Input VAT	16	0	2015/01/29	Material warehouse	If01		7 350.00	
15	PrjExp	Project expense	16	0	2015/01/29	Material warehouse	If01		52 500.00	
	(Debit-C	redit) and totals for	Bate	:h	5			0.00	59 850.00	59 850.00

# **Costing reports**

Pro	ofit & Loss De	tail						
Syste	em: 1 My Company							
Selecte	ed for period 2015/01/01	to 2015	/02/28	From Batch	0 to 1	000000		
From I	Project 0001	to 0002	F	rom Cost centre	1 to 5	02		
From I	Resource: 19mmStone	to Wor	kerRoof					
From I	Manager:	to ZZZ						
Nr.	Project description	Income	Expense	Profit	P & GINT 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		
	Total:	578 363	501 573	76 789	85 020	48 244	194 700	173 610

Cost R	Pepo	rt: C	ost Cei	ntre Summa	ry/ Pro	ject s <sub>y</sub>	stem: 1
My Co	mpa	any					
From Project		0001	to 00	02 From Cost o	entre 1	to 502	
Selected for pe	eriod 2	01 Feb	ruarie 2015	to 28 Februarie 2015	YTD fro	01 Januarie 2015	
					Current	Year to date	Life to date
0001	Warel	house 1					
BWOF	RK I	Brickwork			54 520	183 760	183 760
CONC	, (	Concrete			44 7 19	116 194	116 194
EXC		Excavation			2919	34 739	34 739
PHIRE	Ξ Ι	Plant Hire			0	67 520	67 520
PLAS	T I	Plaster and	Pavior		11 250	21 250	21 250
REINE	=	Reinforceme	ent		6 7 5 0	9 000	9 000
ROOF	- 1	Roofing			60 000	60 000	60 000
Total for	0001	Ware	house 1		180 158	492 462	492 462

			Current	Year to date	Life to date
L	Warehou	use 1			
	250CFM	COMPRESSOR 250CFM(D)		5 000	5 000
	Cat320	Cat 320 excavator		13 720	13 720
	Cat910	Cat 910 loader		11 600	11 600
	Gallion	Gallion grader		8 450	8 450
	Tipper	Tipper 5M3 (wet)		28 750	28 750
2A	MAJO	OR		67 520	67 520
	Diesel	DIESEL		17 500	17 500
2G	FUE	<u>L</u>		17 500	17 500
	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
3A	UNSKI	LLD	5 838	39 133	39 133
	20MPA_R	20MPA READYMIX-OPC	23 800	49 300	49 300
	25MPA_R	25MPA Ready mix	18 000	45 000	45 000
4C	CONCE	RETE	41 800	94 300	94 300
	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
4H	BRICK	WK	17 150	100 400	100 400
	S-Brick	STOCK BRICKWK-LABOUR	37 370	83 360	83 360
	S-Plast	LO PLAST-VERT/BRKWK	11 250	21 250	21 250
5A	LAB OI	VLY	48 620	104 610	104 610
	Roof	Roof complete per sub	60 000	60 000	60 000
	S-20HTS	HTS 20MM (SCBD&FIX)	6 750	9 000	9 000
5B	DOM .	S/C	66 750	69 000	69 000

## **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 7	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

System:	1	My Con	прапу					
Selected for	_	2015/01/0		2015/02/28		From Batch		1000000
From Proje	ect	0001	to	0001	F rom	Cost centre	1 to	502
From Resor	urce	19mmSto	ne to	WorkerRoof				
From Source	e Accou	nt	to	ZZZZ	From	Expense Acco	unt	to ZZZZ
Project	Cost	centre				Quantity	Rate	Amount
0001	,	Warehou	ıse l					
		BuildSan E	BUILDING SA	AND	M3	65.0	150.0	9 750
		OPCPoc (	OPC CEMEN	T-POCKETS	PCT	290.0	85.0	24 650
		S-Brick S	STOCK BRIC	KWK-LABOUR	000	55.0	1 515.6	83 360
		StockBric S	STOCK BRIC	KS	000	55.0	1 200.0	66 000
	Total:	BWORK	Brickwork					183 760
		20MPA_ 2	20MPAREAD	YMIX-OPC	M3	58.0	850.0	49 300
		25MPA_ 2	25MPA Read	y mix concrete	M3	50.0	900.0	45 000
		LeaderC (	GANG LEAD	ER-CONCRETE	HR	130.0	20.2	2 626
		WorkerC (	GENERAL W	ORKER-CONCR	HR	1150.0	16.8	19 268
	Total:	CONC	Concrete					116 194
		Diesel [	DIESEL		LIT	1500.0	11.7	17 500
		LeaderEx(	GANG LEAD	ER-EXC/FILL	HR	170.0	27.8	4 730
		WorkerE (	GEN WORKE	R-EXC/FILL	HR	760.0	16.5	12 508
	Total:	EXC	Excavatio	n				34 739

eso	urce Syn	opsis per Project				
			Unit	Quantity	Rate	Amount
0001		Warehouse 1				
<b>2A</b>	PLAN	Γ ON JOBS				
	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
-	Fotal for 2 I	PLANT ON JOBS		1714.00		85 020.00
<b>3A</b>	LABO	~ <del></del>				
		GANG LEADER-CONCRETE	HR	130.000	20.20	2 625.60
	LeaderExc	GANG LEADER-EXC/FILL	HR	170.000	27.83	4 730.25
	WorkerCo	GENERAL WORKER-CONCR	HR	1150.000	16.76	19 268.48
		GEN WORKER-EXC/FILL	HR	760.000	16.46	12 508.48
-	Fotal for 3 I	LABOUR		2210.00		39 132.81
4C	MATE					
	20MPA_RN	M20MPA READYMIX-OPC	M3	58.000	850.00	49 300.00
		125MPA Ready mix concrete	M3	50.000	900.00	45 000.00
		BUILDING SAND	M3	65.000	150.00	9 750.00
		OPC CEMENT-POCKETS	PCT	290.000	85.00	24 650.00
_		STOCK BRICKS	000	55.000	1200.00	66 000.00
		MATERIAL		518.00		194 700.00
5A	SUBCO		000	55.000	1515 62	00.050.50
	S-Brick	STOCK BRICKWK-LABOUR	000	55.000	1515.63	83 359.68
	S-Plast Roof	LO PLAST-VERT/BRKWK	M2	850.000	25.00 60000.00	21 250.00 60 000.00
		Roof complete per sub contract	sum	1.000		
,	S-20HTS	HTS 20MM (SCBD&FIX) SUBCONTR	TON	1.000 <b>907.00</b>	9000.00	9 000.00 <b>173 609.68</b>
	1 0tal 10F 5 S	OUDCONIK		907.00		173 009.08
Total	for Project	et 0001 Warehouse 1		5349.0		492 462.49