

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:

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 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>	<u>Current Accounts</u>	
	Bank	Bank
	Pcash	Petty cash
3 DEBTORS		
<u>0301</u>	<u>Trade debtors</u>	
	P&PH	Pick & Pay Holdings Ltd
<u>0302</u>	<u>Debtor accrual, ret.</u>	
	DebrAcr	Debtors accrual
	P&Pret	Retention P&P
5 FIXED ASSETS		
<u>0501</u>	<u>Fixed assets at cost</u>	
	0501001	Construction equipment
	0501002	Office furniture and fittings
<u>0502</u>	<u>Depreciation of fixed assets</u>	
	0502001	Depreciation - construction equipment
	0502002	Depreciation - office fittings
9 CREDITORS		
<u>0901</u>	<u>Trade creditors</u>	
	AICty	ALUMINIUM CITY (PTY) LTD
	BUCH	BUHEL HARDWARE
10 SUBCONTRACTORS		
<u>1001</u>	<u>Subcontractors</u>	
	Acme	Acme Earthworks
	Costa	Costa Bricklayers
<u>1002</u>	<u>Retention Subcontractors</u>	
	RetAcme	Retention Acme
	RetCost	Retention Costa

Resource library

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

In EJMPProject, 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
ArtisanFwk	ARTISAN-FMWK-VERTI	HR	53.08
ArtisanRoof	ARTISAN-ROOFING	HR	53.08
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 / BRICKWK		
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
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)	TON	9 000.00

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 be raised) or from EJMProject with those that have been granted the right.

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

This report shows the allowable, based on the estimate (from EJMProject) what has been ordered and 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: PriExp 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
BWORK BuildSand	BUILDING SAND	M3	79.14
BWORK 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
TOTAL:			

Finish: update the Project's order table

Orders can only be placed at 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

TO:

J J MARITZ & SON (PTY) LTD
P O BOX 6256
BIRCHLEIGH

1621
Phone: 391-7380
e-mail:

VatNr:

Fax:

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
						0 Sub total:		11 870.93
						Vat: 14.00 %		1 661.93
						TOTAL		13 532.86

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

Resource	CstCnt	Project	Description	Unit	Ordered			Delivered			Variance (Ord-Del)			
					Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Value	Rate	
Sequence: 1				Nr. 0001-2				Date: 2014/12/29						
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
Total for Order 1								11 870.93			9 750.00			2 120.93
Sequence: 2				Nr. 0001-3				Date: 2014/12/29						
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
Total for Order 2								103 500.00			90 650.00			12 850.00
Sequence: 3				Nr. 0001-4				Date: 2014/12/29						
20MPA_CONC	Concrete	0001	20MPA READYMIX-OPC	M3	60.0	850.00	51000.00	58.0	850.00	49300.00	2.0	1700.00	0.00	
25MPA_CONC	Concrete	0001	25MPA Ready mix concrete	M3	150.0	900.00	135000.00	50.0	900.00	45000.00	100.0	90000.00	0.00	
Total for Order 3								186 000.00			94 300.00			91 700.00
Grand Total								301 370.93			194 700.00			106 670.93

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 from 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	0.00	0.00
Total cost center	BWOR Brickswork				101 010.00		0.00
PLAST S-Plast LO PLAST-VERT/BRKWK	M2	25.00	1050.00	1050.00	26 250.00	0.00	0.00
Total cost center	PLAST Plaster and Pavior				26 250.00		0.00
REINF S-20HTS HTS 20MM (SCBD&FIX)	TON	9000.00	1.00	1.00	9 000.00	0.00	0.00
Total cost center	REINF Reinforcement				9 000.00		0.00
Total					136 260.00		0.00

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

Finish: update the Project's Subby table

Total: 9 000.00



My Company
P.O. Box 8256
Edleen
1625

36 Dr BB Keet
Wavecrest
Jeffreys Bay

Telephone: 042 296 1494
Fax:
VAT Number: 4539286471

TO:
Costa Bricklayers

Subcontractor Preview

FILE: Sub 1	Invoice: 3	Subby's VAT no.
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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	Previous Quantity	Previous Amount	Current 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
Totals:					103 750.00		55 990.00		47 760.00

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	-277.45	-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

Edit the Invoices Payable table												
No.	Account	Reference	Description	Tr.Date	Batch	Amount Stat	Retain	Dsc%	Discount	Payable	DueDate	
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
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
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) L1I01	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) L1I02	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	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	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.

Creditor Subcontractors invoices marked for payment

System: 1 My Company

All transaction upto 2015/01/25

For account ABECO to: Wats

Account	Date	Description	Reference	Amount	Retain	Discount	Payable	DueDate
BUCH		BUCHEL HARDWARE					BUCH	Cheque: 1
1	2015/01/15	Material for	b01	89 775.00	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	Cheque: 2
11	2015/01/20	Labour only	1	50 836.50	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	Cheque: 3
3	2015/01/29	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		Stomesh					Stomesh	Cheque: 4
12	2015/01/29	Subby supply	2	2 244.38	500.00	0.00	1 744.38	2015/01/25
Stomesh		Stomesh		2 244.38	500.00	0.00	1 744.38	
		Total		147 985.88	500.00	2 372.63	145 113.25	

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
		Total:		89 775.00	2 244.38	0.00	87 530.62

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:

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: DebAcr Debtors accrual
 PCAcc: ProvCer Provisional Certifie

(C)urrent or (P)revious year Period: 1
 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

Description	New cumulative	Prev. cum.	Current	Ref.
Warehouse	578 362.57	220 353.26	358 009.31	
*	0.00	0.00	0.00	
Total:		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
 1825

36 Dr BB Keet
 Wavecrest
 Jeffreys Bay

Telephone: 042 296 1494
 Fax:
 VAT Registration No. 4359286471

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

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.

Main Sub Account		Year to Date: 2015/02		Februarie 2015	
		Debit	Credit	Debit	Credit
1	BANK	17 286.75			
	Bank Bank	17 286.75			
3	DEBTORS	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> <u>Debtor accrual, retention.</u>	57 836.26		35 800.93	
	P&Pret Retention P&P	57 836.26		35 800.93	
9	CREDITORS		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	SUBCONTRACTORS		62 553.70		56 328.70
	<u>1001</u> <u>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</u> <u>Retention Subcontractors</u>		5 725.00		
	RetCost Retention Costa		5 500.00		
	RetStom Retention Stomesh		225.00		
11	CURRENT 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 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
25	PROJECT REVENUE		578 362.57		358 009.31
	PrjRev 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		
33	PROJECT 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 Statement - My Company		Year to Date: 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 Sheet: Februarie 2015 My Company

Capital Employed

Equity

41	Profit (Loss)	146 615.50
4101	Profit & Loss	146 615.50
Total	Equity	146 615.50

Total Capital Employed 146 615.50

Employment of Capital

Current 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
	0302 Debtor accrual, ret.	57 836.26
9	CREDITORS	195 453.00
	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
Total	Current Assets and Liabilities	146 615.50

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

Class Account number & na			Opening	2015/01	2015/02	2015/03
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	
Total			0	23 074	-169 689	0

Cumulative ledger balances

Class Account number & name			Opening	2015/01	2015/02	2015/03
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
Total			0	23 074	-146 616	-146 616

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	
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	
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	J J MARITZ & SON (PTY)	3	5 001.75	-143 368.87	
101	13	17	0	2015/01/30	Payment 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	Temp lab	20 100.00	34 786.75	
136	21	1	0	2015/01/30	Diesel	Bank	total	17 500.00	17 286.75	
<u>Movement during specified period:</u>							<u>200 000.00</u>	<u>182 713.25</u>		
Bank closing balance:								17 286.75		
P&PH 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	
106	14	18	0	2015/01/30	Payment - thank you	Bank	Bank	Debtor receipts	200 000.00	
97	12	9	0	2015/02/25	Warehouse	P&PH	Pick & Pay Holdings Ltd	1	367 317.55	
<u>Movement during specified period:</u>							<u>593 399.99</u>	<u>200 000.00</u>		
Pick & Pay Holdings Ltd closing balance:								393 399.99		

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	PrijExp Project expense	16 0	2015/01/15	Material for warehouse	b01	78 750.00	
(Debit-Credit) and totals for Batch 1						0.00	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	PrijExp Project expense	16 0	2015/01/29	Material for warehouse	jjm02	4 500.00	
(Debit-Credit) and totals for Batch 3						0.00	5 130.00
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	PrijExp Project expense	16 0	2015/01/29	Material warehouse	lf01	52 500.00	
(Debit-Credit) and totals for Batch 5						0.00	59 850.00

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		
Total:		578 363	501 573	76 789	85 020	48 244	194 700	173 610

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	
0001	Warehouse 1										
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	
Totalfor	0001	Warehouse 1				180 158		492 462		492 462	

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

0001		Warehouse 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	MAJOR		67 520	67 520
Diesel	DIESEL		17 500	17 500
2G	FUEL		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	UNSKILLD	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	CONCRETE	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	BRICKWK	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 ONLY	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
Total	0001	Warehouse 1	180 158	492 462

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

System: 1		My Company					
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
Project	Cost centre			Quantity	Rate		Amount
0001	Warehouse 1						
	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
	Total:	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
	Total:	CONC Concrete					116 194
	Diesel	DIESEL	LIT	1500.0	11.7		17 500
	LeaderE x	GANG LEADER-EXC/FILL	HR	170.0	27.8		4 730
	WorkerE	GEN WORKER-EXC/FILL	HR	760.0	16.5		12 508
	Total:	EXC Excavation					34 739

Resource Synopsis per Project

		Unit	Quantity	Rate	Amount
0001	Warehouse 1				
2A	PLANT ON JOBS				
	250CFM	COMPRESSOR 250CFM(D)	MTH	1.000	5000.00
	CAT320	Cat 320 excavator	hr	35.000	392.00
	CAT910	Cat 910 loader	hr	40.000	290.00
	GALLION	Gallion grader	hr	13.000	650.00
	TIPPER	Tipper 5M3 (wet)	hr	125.000	230.00
	Diesel	DIESEL	LIT	1500.000	11.67
	Total for 2 PLANT ON JOBS		1714.00		85 020.00
3A	LABOUR				
	LeaderCon	GANG LEADER-CONCRETE	HR	130.000	20.20
	LeaderExc	GANG LEADER-EXC/FILL	HR	170.000	27.83
	WorkerCo	GENERAL WORKER-CONCR	HR	1150.000	16.76
	WorkerEx	GEN WORKER-EXC/FILL	HR	760.000	16.46
	Total for 3 LABOUR		2210.00		39 132.81
4C	MATERIAL				
	20MPA_RM	20MPA READYMIX-OPC	M3	58.000	850.00
	25MPA_RM	25MPA Ready mix concrete	M3	50.000	900.00
	BuildSand	BUILDING SAND	M3	65.000	150.00
	OPCPocke	OPC CEMENT-POCKETS	PCT	290.000	85.00
	StockBrick	STOCK BRICKS	000	55.000	1200.00
	Total for 4 MATERIAL		518.00		194 700.00
5A	SUBCONTR				
	S-Brick	STOCK BRICKWK-LABOUR	000	55.000	1515.63
	S-Plast	LO PLAST-VERT/BRKWK	M2	850.000	25.00
	Roof	Roof complete per sub contract	sum	1.000	60000.00
	S-20HTS	HTS 20MM (SCBD&FIX)	TON	1.000	9000.00
	Total for 5 SUBCONTR		907.00		173 609.68
Total for Project 0001 Warehouse 1			5349.0		492 462.49