

E-SOLUTION FINANCIAL DEMONSTRATION (SE)

Date: 21/09/2005  
Time: 5:52PM

CHART OF ACCOUNTS

Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
1	Assets	Asset	1					
11	Fixed Assets	Asset	2					
1101	Fixed Assets at Cost	Asset	3					
110101	Furniture and Fittings	Asset	4	Detail	Fixed Asset			
110102	Motor Vehicles	Asset	4	Detail	Fixed Asset			
110103	IT Equipments	Asset	4	Detail	Fixed Asset			
110104	Office Equipment	Asset	4	Detail	Fixed Asset			
1102	Accumulated Depreciation	Asset	3					
110201	Acc Depn - Furniture and Fittings	Asset	4	Detail				
110202	Acc Depn - Motor Vehicles	Asset	4	Detail				
110203	Acc Depn - IT Equipment	Asset	4	Detail				
110204	Acc Depn - Office Equipment	Asset	4	Detail				
1103	Other Fixed Assets	Asset	3					
110301	Preliminary Expenses	Asset	4	Detail				
12	Current Assets	Asset	2					
1201	Inventory	Asset	3					
12011	Stock	Asset	4	Detail				
12012	Stock - Imported	Asset	4	Detail				
1202	Debtors	Asset	3					
12021	Trade Debtors	Asset	4					
1202101	Trade Debtors - SGD	Asset	5	Detail	Receivables Control			
1202102	Trade Debtors - USD	Asset	5	Detail	Receivables Control	USD		
12022	Other Debtors	Asset	4					
1202201	Other Debtors - SGD	Asset	5	Detail	Receivables Control			
1203	Deposits and Prepayment	Asset	3					
120301	Deposits	Asset	4	Detail				
120302	Prepayment	Asset	4	Detail				
1204	Cash	Asset	3					
12041	Bank Deposits	Asset	4					
1204101	Fixed Deposit at DBS A/C 100-100-100-1	Asset	5	Detail				

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Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
12042	Operating Cash	Asset	4					
1204201	DBS Bank SGD A/C No. 111-111-111-1	Asset	5	Detail	Cash/Bank DBS1			
1204202	DBS Bank USD A/C No. 222-222-222-2	Asset	5	Detail	Cash/Bank DBS2	USD		
1204203	UOB Bank SGD A/C No. 888-888-888-8	Asset	5	Detail	Cash/Bank UOB1			
12043	Petty Cash	Asset	4					
1204301	Petty Cash - Office	Asset	5	Detail	Cash/Bank PC1			
12044	Sales Collection Accounts	Asset	4					
1204401	NETS Collection	Asset	5	Detail	Cash/Bank NETS			
1204402	VISA Card Collection	Asset	5	Detail	Cash/Bank VISA			
1204403	Amex Card Collection	Asset	5	Detail	Cash/Bank AMEX			
1205	Accrued Income Receivable	Asset	3					
120501	Interest	Asset	4	Detail				
1206	Other Amount Receivable	Asset	3					
120601	Amount Receivable/Payable to Directors	Asset	4	Detail				
2	Liabilities	Liability	1					
21	Long-term Liabilities	Liability	2					
2101	Long-term Bank Loan	Liability	3					
210101	Bank Loan - OCBC	Liability	4	Detail				
22	Current Liabilities	Liability	2					
2201	Short-term Loan	Liability	3					
220101	Short-term Loan - UOB	Liability	4	Detail				
2202	Creditors	Liability	3					
22021	Trade Creditors	Liability	4					
2202101	Trade Creditors - SGD	Liability	5	Detail	Payables Control			
2202102	Trade Creditors - USD	Liability	5	Detail	Payables Control	USD		
22022	Other Creditors	Liability	4					
2202201	Other Creditors - SGD	Liability	5	Detail	Payables Control			
23	Provisions	Liability	2					
2301	Provisions for Doubtful Debts	Liability	3	Detail				
2302	Provisions for Taxation	Liability	3	Detail				

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Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
2303	Deferred Tax	Liability	3	Detail				
24	Accruals	Liability	2					
2401	Purchase Accrual	Liability	3	Detail				
2402	Accrued Interest	Liability	3	Detail				
2403	Accrued Operating Expenses	Liability	3	Detail				
2404	Employer CPF Accrual	Liability	3	Detail				
25	Goods and Services Tax	Liability	2					
2501	Standard Rated Tax Collected	Liability	3	Detail				
2502	Standard Rated Tax Paid	Liability	3	Detail				
2503	Zero Rated Tax Collected	Liability	3	Detail				
2504	Zero Rated Tax Paid	Liability	3	Detail				
2505	Not Applicable Tax (Dummy Account)	Liability	3	Detail				
26	Other Current Liabilities	Liability	2					
2601	Employee CPF Payable	Liability	3	Detail				
3	Shareholder's Fund	Owners Equity	1					
301	Share Capital	Owners Equity	2	Detail				
302	Retained Earning	Owners Equity	2	Detail				
303	Current Year Profit/Loss	Owners Equity	2	Detail				
4	Revenue	Revenue	1					
41	Sales	Revenue	2					
4101	Sales - Local	Revenue	3	Detail				
4102	Sales - Export	Revenue	3	Detail				
42	Sales Discount	Revenue	2					
4201	Sales Discount - Local	Revenue	3	Detail				
4202	Sales Discount - Export	Revenue	3	Detail				
43	Sales Return	Revenue	2					
4301	Sales Return - Local	Revenue	3	Detail				
4302	Sales Return - Export	Revenue	3	Detail				
44	Other Income	Revenue	2					
4401	Carriage	Revenue	3	Detail	Department			

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Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
4402	Admin/Handling Fees	Revenue	3	Detail	Department			
4403	Interest Income	Revenue	3	Detail	Department			
4404	Gain/Loss on Disposal of Fixed Assets	Revenue	3	Detail	Department			
5	Cost of Goods Sold	Cost of Goods	1					
501	Cost of Goods Sold - Local	Cost of Goods	2	Detail				
502	Cost of Goods Sold - Export	Cost of Goods	2	Detail				
6	Expense	Expense	1					
61	Distribution Expenses	Expense	2					
61001	Packing Materials	Expense	3	Detail	Department			
61002	Casual Labour	Expense	3	Detail	Department			
61003	Delivery Services	Expense	3	Detail	Department			
61004	Indirect Material	Expense	3	Detail	Department			
61005	Warehouse Equipment Maintenance	Expense	3	Detail	Department			
61006	Vehicle Maintenance/Repair	Expense	3	Detail	Department			
61007	Petrol	Expense	3	Detail	Department			
61008	Parking	Expense	3	Detail	Department			
61009	Road Tax	Expense	3	Detail	Department			
61010	Vehicle Insurance	Expense	3	Detail	Department			
61011	Stock Adjustment	Expense	3	Detail	Department			
61012	Warehouse Rental	Expense	3	Detail	Department			
61013	Utilities	Expense	3	Detail	Department			
61014	Inventory Insurance	Expense	3	Detail	Department			
62	Finance Expenses	Expense	2					
62001	Bank Interest	Expense	3	Detail	Department			
62002	Bank Charges	Expense	3	Detail	Department			
62003	HP interest	Expense	3	Detail	Department			
62004	Realized Exchange Gain Loss	Expense	3	Detail				
62005	Unrealized Exchange Gain/Loss	Expense	3	Detail				
62006	Bad Debt Written Off	Expense	3	Detail	Department			
62007	Dividend	Expense	3	Detail	Department			

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Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
62008	Early Payment Discount	Expense	3	Detail	Department			
63	Manpower Expenses	Expense	2					
63001	Salaries - Director	Expense	3	Detail	Department			
63002	Staff Salaries	Expense	3	Detail	Department			
63003	Salesman Commission	Expense	3	Detail	Department			
63004	Transport Allowance	Expense	3	Detail	Department			
63005	Bonus	Expense	3	Detail	Department			
63006	Employer CPF	Expense	3	Detail	Department			
63007	Workmen Compensation	Expense	3	Detail	Department			
63008	Medical Expenses	Expense	3	Detail	Department			
63009	Medical Insurance	Expense	3	Detail	Department			
63010	Meal Allowance	Expense	3	Detail	Department			
63011	Staff Training	Expense	3	Detail	Department			
63012	Recruitment Expenses	Expense	3	Detail	Department			
64	Depreciation	Expense	2					
64001	Depreciation - Furniture and Fittings	Expense	3	Detail	Department			
64002	Depreciation - Motor Vehicles	Expense	3	Detail	Department			
64003	Depreciation - IT Equipment	Expense	3	Detail	Department			
64004	Depreciation - Office Equipment	Expense	3	Detail	Department			
65	Other Operating Expenses	Expense	2					
65001	Office Rental	Expense	3	Detail	Department			
65002	Insurance	Expense	3	Detail	Department			
65003	Utilities	Expense	3	Detail	Department			
65004	Office Maintenance	Expense	3	Detail	Department			
65005	Telephone and Fax	Expense	3	Detail	Department			
65006	Internet Service Subscription	Expense	3	Detail	Department			
65007	Postage	Expense	3	Detail	Department			
65008	Courier	Expense	3	Detail	Department			
65009	Entertainment	Expense	3	Detail	Department			
65010	Gift and Donation	Expense	3	Detail	Department			

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Account	Name	Group	Level	Type	Control	Currency	Measure	Rate
65011	Travelling Expenses	Expense	3	Detail	Department			
65012	Accomodation	Expense	3	Detail	Department			
65013	Printing and Stationery	Expense	3	Detail	Department			
65014	Food and Drink	Expense	3	Detail	Department			
65015	Legal Fees	Expense	3	Detail	Department			
65016	Accounting / Audit Fees	Expense	3	Detail	Department			
65017	Secretarial Fees	Expense	3	Detail	Department			
65018	Stamp Duties	Expense	3	Detail	Department			
65019	Taxation	Expense	3	Detail	Department			
66	Other Accounts	Expense	2					
6601	Suspense Account	Expense	3	Detail				
6602	Contra Account	Expense	3	Detail				