

VILLA OCEAN VIEW LTD

Chart of Accounts

=====

CTL	SUB	Description	Code Analysis		Debt.	Cred.	Tour	Supp.	Dept.	Emp
FIXED ASSETS										
1000		Land & Building	G	NA	N	N	N	N	N	N
1010		Machinery & Equipment	G	NA	N	N	N	N	N	N
1020		Furniture & Fittings	G	NA	N	N	N	N	N	N
1030		Cutlery & Crockery	G	NA	N	N	N	N	N	N
1040		Motor Vehicles	G	NA	N	N	N	N	N	N
PROVISION FOR DEPRECIATION										
1200		Prov.For Dep-Land & Buildings	G	NA	N	N	N	N	N	N
1210		Prov.For Dep-Machinery & Equip	G	NA	N	N	N	N	N	N
1220		Prov.For Dep-Furniture & Fit.	G	NA	N	N	N	N	N	N
1230		Prov.For Dep-Cuttlery & Crock.	G	NA	N	N	N	N	N	N
1240		Prov.For Dep-Motor Vehicles	G	NA	N	N	N	N	N	N
INVESTMENTS										
1400		Investments in Subsidiaries	G	NA	N	N	N	N	N	N
CURRENT ASSETS										
2000		Inventories	C	NA	N	N	N	N	N	N
2000	1000	Beverage Stocks	S	NA	N	N	N	N	N	N
2000	1010	Food Stocks	S	NA	N	N	N	N	N	N
2000	1020	Printing & Stationary Stocks	S	NA	N	N	N	N	N	N
2000	1030	Hotel Maintenance Stocks	S	NA	N	N	N	N	N	N
2000	1040	Diesel Stocks	S	NA	N	N	N	N	N	N
2000	1050	Sundry Stocks	S	NA	N	N	N	N	N	N
2010		Debtors	C	NA	N	N	N	N	N	N
2010	1000	Debtors Control	S	NA	N	N	Y	N	N	N
2010	1010	Master Bill Debtors	S	NA	N	N	N	N	N	N
2010	1020	Provision For Bad Debts	S	NA	N	N	N	N	N	N
2020		Other Receivables	C	NA	N	N	N	N	N	N
2020	1000	Festival Advance	S	NA	N	N	N	N	N	N
2020	1010	Advances & Deposits Refundable	S	NA	N	N	N	N	N	N
2020	1020	Advance for Purchases	S	NA	N	N	N	N	N	N
2020	1030	Insurance Claimed	S	NA	N	N	N	N	N	N
2020	1040	NAB Allowance	S	NA	N	N	N	N	N	N
2020	1050	Prepayments	S	NA	N	N	N	N	N	N
2020	1060	Suspense A/c	S	NA	N	N	N	N	N	N
2020	1070	Staff Debtors	S	NA	N	N	N	N	N	N
2020	1080	Receivables on Fixed Deposits	S	NA	N	N	N	N	N	N
2020	1090	Staff Uniform Advance	S	NA	N	N	N	N	N	N
2020	1100	Staff Loans	S	NA	N	N	N	N	N	N
2020	1110	Return Cheques	S	NA	N	N	N	N	N	N
2020	1120	Income Tax Receivable	S	NA	N	N	N	N	N	N
2030		Deposits	G	NA	N	N	N	N	N	N
2040		Related party Receivables	G	NA	N	N	N	N	N	N
2040	1000	Ocean View Beach Hotel Ltd	S	NA	N	N	N	N	N	N
2040	1010	Int`l Enterprises	S	NA	N	N	N	N	N	N
2040	1020	Hikkaduwa Beach Hotels	S	NA	N	N	N	N	N	N
2040	1030	Induruwa Beach Resort	S	NA	N	N	N	N	N	N
2050		Cash & Cash equivalent	C	NA	N	N	N	N	N	N
2050	1000	People`s Bank-L/P-Pound	S	NA	N	N	N	N	N	N
2050	1010	Nations Trust/Usd	S	NA	N	N	N	N	N	N
2050	1020	People`s Bank-298-Wadduwa	S	NA	N	N	N	N	N	N
2050	1030	Deutsche Bank-SLR Dev	S	NA	N	N	N	N	N	N
2050	1040	People`s Bank-L/P	S	NA	N	N	N	N	N	N
2050	1050	BOC-Bambalapitiya	S	NA	N	N	N	N	N	N
2050	1060	Money Market A/C Comm.Bank.PAR	S	NA	N	N	N	N	N	N
2050	1070	Savings A/C - Commercial Bank	S	NA	N	N	N	N	N	N
2050	1080	Peoples Bank-238-Wadduwa	S	NA	N	N	N	N	N	N
2050	1090	Seylan Bank	S	NA	N	N	N	N	N	N
2050	1100	Commercial Bank-Tax Accounts	S	NA	N	N	N	N	N	N
2050	1110	Nations Trust-LKR	S	NA	N	N	N	N	N	N
2050	1120	Nation Trust-LKR	S	NA	N	N	N	N	N	N
2050	1130	Nation Trust-Eur	S	NA	N	N	N	N	N	N
2050	1140	Nation Trust-GBP	S	NA	N	N	N	N	N	N
2060		Cash In Hand	G	NA	N	N	N	N	N	N
2070		Petty cash Control	G	NA	N	N	N	N	N	N
CURRENT LIABILITIES										

VILLA OCEAN VIEW LTD

Chart of Accounts

=====

CTL	SUB	Description	Code	Analysis	Debt.	Cred.	Tour	Supp.	Dept.	Emp
3000		Accrued Expenses payable	C	NA	N	N	N	N	N	N
3000	1000	Unpaid Salaries	S	NA	N	N	N	N	N	N
3000	1010	Accrued Expenses	S	NA	N	N	N	N	N	N
3000	1020	TDL Tax	S	NA	N	N	N	N	N	N
3000	1030	ESC	S	NA	N	N	N	N	N	N
3000	1040	Pest Control Charges Payable	S	NA	N	N	N	N	N	N
3000	1050	EPF Payable	S	NA	N	N	N	N	N	N
3000	1060	ETf Payable	S	NA	N	N	N	N	N	N
3000	1070	Garden Maintenance Payable	S	NA	N	N	N	N	N	N
3000	1080	Legal & Consultancy Fees	S	NA	N	N	N	N	N	N
3000	1090	PAYE payable	S	NA	N	N	N	N	N	N
3000	1100	Provision For Audit Fees	S	NA	N	N	N	N	N	N
3000	1110	Provisoin For Sales Tax	S	NA	N	N	N	N	N	N
3000	1120	Provision for Telephone Charge	S	NA	N	N	N	N	N	N
3000	1130	Rates & Taxes payable	S	NA	N	N	N	N	N	N
3000	1140	Salaries & Wages	S	NA	N	N	N	N	N	N
3000	1150	Internet Charges payables	S	NA	N	N	N	N	N	N
3000	1160	Secretarial Fees payable	S	NA	N	N	N	N	N	N
3000	1170	Security Fees payables	S	NA	N	N	N	N	N	N
3000	1180	Staff House Rent Payable	S	NA	N	N	N	N	N	N
3000	1190	Stamp Duty Payable	S	NA	N	N	N	N	N	N
3000	1200	Electricity payable	S	NA	N	N	N	N	N	N
3000	1210	Elephant Ride payable	S	NA	N	N	N	N	N	N
3000	1220	Loan Interest payable	S	NA	N	N	N	N	N	N
3000	1230	Union Fees Payable	S	NA	N	N	N	N	N	N
3000	1240	SRL	S	NA	N	N	N	N	N	N
3010		Trade & Other Payables	C	NA	N	N	N	N	N	N
3010	1000	Advance From Tour Operators	S	NA	N	N	Y	N	N	N
3010	1010	Cash Purchase Control	S	NA	N	N	N	N	N	N
3010	1020	Advance Received	S	NA	N	N	N	N	N	N
3010	1030	Creditors Control	S	NA	N	N	N	Y	N	N
3010	1040	Security Deposits	S	NA	N	N	N	N	N	N
3010	1050	Herbal Fitness Centre	S	NA	N	N	N	N	N	N
3010	1060	Service Charges Payable	S	NA	N	N	N	N	N	N
3010	1070	Staff Welfare Association	S	NA	N	N	N	N	N	N
3010	1080	Retention Money Payable	S	NA	N	N	N	N	N	N
3010	1090	Retention on Service Charges	S	NA	N	N	N	N	N	N
3010	1100	Staff Bond	S	NA	N	N	N	N	N	N
3020		G.S.T Payable	G	NA	N	N	N	N	N	N
3030		VAT	G	NA	N	N	N	N	N	N
3040		Interest bearing Loans & Borr.	C	NA	N	N	N	N	N	N
3040	1000	Ceyko Project	S	NA	N	N	N	N	N	N
3040	1010	CST Payable	S	NA	N	N	N	N	N	N
3040	1020	Withholding Tax Table	S	NA	N	N	N	N	N	N
3040	1030	Income Tax payables	S	NA	N	N	N	N	N	N
3050		Dividends Payables	G	NA	N	N	N	N	N	N
3060		Income Tax Payable	G	NA	N	N	N	N	N	N
LONG TERM LIABILITIES										
3300		Differed Tax Liabilities	G	NA	N	N	N	N	N	N
3310		Retirement Benefits Obligat..	G	NA	N	N	N	N	N	N
CAPITAL										
3400		Share Capital	G	NA	N	N	N	N	N	N
3410		Capital reserves	G	NA	N	N	N	N	N	N
3420		Accumulated Profit	G	NA	N	N	N	N	N	N
INCOME										
5000		Room Sales	G	NA	N	N	N	N	N	N
5010		Food sales	G	NA	N	N	N	N	N	N
5020		Functions	G	NA	N	N	N	N	N	N
5030		Buffet	G	NA	N	N	N	N	N	N
5040		A`LA carte Sales	G	NA	N	N	N	N	N	N
5050		Beverage Sales - AI	G	NA	N	N	N	N	N	N
5060		Beverage Sales - O/Let Others	G	NA	N	N	N	N	N	N
OTHER INCOME										
5200		Wedding Income - Foriegn	G	NA	N	N	N	N	N	N
5210		Profit & Loss on F/C ENC	G	NA	N	N	N	N	N	N

VILLA OCEAN VIEW LTD

Chart of Accounts

=====

CTL	SUB	Description	Code	Analysis	Debt.	Cred.	Tour	Supp.	Dept.	Emp
5220		Interest Income	G	NA	N	N	N	N	N	N
5230		Rent Income	G	NA	N	N	N	N	N	N
5240		Wedding Income - Local	G	NA	N	N	N	N	N	N
SUNDRY INCOME										
5300		P & L On Fixed Assets Sales	G	NA	N	N	N	N	N	N
5310		Telephone Income	G	NA	N	N	N	N	N	N
5320		Swimming Pool Income	G	NA	N	N	N	N	N	N
5330		Laundry Income	G	NA	N	N	N	N	N	N
5340		Transport Income	G	NA	N	N	N	N	N	N
5350		Internet Income	G	NA	N	N	N	N	N	N
5360		Commission Received	G	NA	N	N	N	N	N	N
5370		Games Income	G	NA	N	N	N	N	N	N
5380		Massage Income	G	NA	N	N	N	N	N	N
5390		Locker sales	G	NA	N	N	N	N	N	N
5400		Elephant Ride Income	G	NA	N	N	N	N	N	N
5410		Miscellaneous Income	G	NA	N	N	N	N	N	N
5420		Discount on Purchases	G	NA	N	N	N	N	N	N
5430		Herbal Income	G	NA	N	N	N	N	N	N
5440		F/C Exchange Rate	G	NA	N	N	N	N	N	N
COST OF SALES										
5500		Food Cost	G	NA	N	N	N	N	N	N
5510		House Keeping Cost	G	NA	N	N	N	N	N	N
5520		Beverage Cost - All Inclusive	G	NA	N	N	N	N	N	N
5530		Beverage Cost - Others	G	NA	N	N	N	N	N	N
PERSONNEL										
5600		Staff Salaries	G	NA	N	N	N	N	N	N
5610		Staff Meal Cost	G	NA	N	N	N	N	N	N
5620		Casual Wages	G	NA	N	N	N	N	N	N
5630		Overtime	G	NA	N	N	N	N	N	N
5640		Lieu Lieu Pay	G	NA	N	N	N	N	N	N
5650		Exgratia Payments	G	NA	N	N	N	N	N	N
5660		Staff Uniform	G	NA	N	N	N	N	N	N
5670		Staff Quarters Expenses	G	NA	N	N	N	N	N	N
5680		Ex Staff Meals	G	NA	N	N	N	N	N	N
5690		Staff Welfare	G	NA	N	N	N	N	N	N
5700		Staff Training	G	NA	N	N	N	N	N	N
5710		E.P.F.	G	NA	N	N	N	N	N	N
5720		E.T.F.	G	NA	N	N	N	N	N	N
5730		Gratuity	G	NA	N	N	N	N	N	N
5740		Bonus	G	NA	N	N	N	N	N	N
5750		Ex.Staff Allowances	G	NA	N	N	N	N	N	N
ADMINISTRATION EXPENSES										
5850		Insurance	G	NA	N	N	N	N	N	N
5860		Printing & Stationery Cost	G	NA	N	N	N	N	N	N
5870		Postage	G	NA	N	N	N	N	N	N
5880		Subscription	G	NA	N	N	N	N	N	N
5890		Newspapers & Periodicals	G	NA	N	N	N	N	N	N
5900		Telephone Charges	G	NA	N	N	N	N	N	N
5910		Legal & Consultancy Fees	G	NA	N	N	N	N	N	N
5920		Vehicle License	G	NA	N	N	N	N	N	N
5930		Pest Control	G	NA	N	N	N	N	N	N
5940		Charity & Donation	G	NA	N	N	N	N	N	N
5950		Security Fees	G	NA	N	N	N	N	N	N
5960		Audit Fees	G	NA	N	N	N	N	N	N
5970		Secretarial Fees	G	NA	N	N	N	N	N	N
5980		Medical Expenses	G	NA	N	N	N	N	N	N
5990		Wedding Expenses	G	NA	N	N	N	N	N	N
6000		Stamp Duty	G	NA	N	N	N	N	N	N
6010		License Fees	G	NA	N	N	N	N	N	N
6020		Compensation Paid	G	NA	N	N	N	N	N	N
6030		Vehicle Hiring Charges	G	NA	N	N	N	N	N	N
6040		Head Office Staff Expenses	G	NA	N	N	N	N	N	N
6050		A.G.M. Expenses	G	NA	N	N	N	N	N	N
6060		Auditors Expenses	G	NA	N	N	N	N	N	N
6070		Travelling & Subsistance	G	NA	N	N	N	N	N	N

VILLA OCEAN VIEW LTD

Chart of Accounts

=====

CTL	SUB	Description	Code Analysis		Debt.	Cred.	Tour	Supp.	Dept.	Emp
6080		Transport	G	NA	N	N	N	N	N	N
6090		Kitchen Sundry Cost	G	NA	N	N	N	N	N	N
6100		Rest. & Bar Sundry Cost	G	NA	N	N	N	N	N	N
6110		Reception Sundry	G	NA	N	N	N	N	N	N
6120		Rates & Tax	G	NA	N	N	N	N	N	N
6130		General Expenses	G	NA	N	N	N	N	N	N
6140		Ceyko Office Expenses	G	NA	N	N	N	N	N	N
6150		Spoilage	G	NA	N	N	N	N	N	N
6160		Internet Charges	G	NA	N	N	N	N	N	N
6170		Sundry Expenses	G	NA	N	N	N	N	N	N
6990		Management Fees	G	NA	N	N	N	N	N	N
7300		Depreciation	G	NA	N	N	N	N	N	N
REPAIRS & MAINTENANCE										
6300		Refurbishment & Repair	G	NA	N	N	N	N	N	N
6310		Generator Maintenance	G	NA	N	N	N	N	N	N
6320		Vehicle Maintenance	G	NA	N	N	N	N	N	N
6330		Sewage Plant Maintenance	G	NA	N	N	N	N	N	N
6340		Chiller Room Maintenance	G	NA	N	N	N	N	N	N
6350		Swimming Pool Maintenance	G	NA	N	N	N	N	N	N
6360		Housekeeping Maintenance	G	NA	N	N	N	N	N	N
6370		Garden Maintenance	G	NA	N	N	N	N	N	N
6380		Computer Maintenance	G	NA	N	N	N	N	N	N
6390		Hotel Maintenance	G	NA	N	N	N	N	N	N
HEAT,LIGHT & POWER										
6500		Electricity	G	NA	N	N	N	N	N	N
6510		Generator Fuel Cost	G	NA	N	N	N	N	N	N
6520		Cooking Fuel Cost	G	NA	N	N	N	N	N	N
6530		Laundry Fuel Cost	G	NA	N	N	N	N	N	N
6540		Vehicle Fuel Cost	G	NA	N	N	N	N	N	N
Entertainment & Animation										
6600		Music & Entertainment	G	NA	N	N	N	N	N	N
6610		Animation Programs	G	NA	N	N	N	N	N	N
6620		Sports	G	NA	N	N	N	N	N	N
6630		Prizes	G	NA	N	N	N	N	N	N
6640		Guest Entertainment	G	NA	N	N	N	N	N	N
6650		Decorations	G	NA	N	N	N	N	N	N
6660		Special Functions	G	NA	N	N	N	N	N	N
SELLING & DISTRIBUTION										
6800		Driver`s Commission	G	NA	N	N	N	N	N	N
6810		Sales Promotion	G	NA	N	N	N	N	N	N
6820		Marketing Fees	G	NA	N	N	N	N	N	N
6830		Advertisement	G	NA	N	N	N	N	N	N
6840		Discount Allowed	G	NA	N	N	N	N	N	N
6850		Bad Debts	G	NA	N	N	N	N	N	N
6860		Sales Tax	G	NA	N	N	N	N	N	N
6870		Guide & Other Expenses	G	NA	N	N	N	N	N	N
6880		Over Booking Expenses	G	NA	N	N	N	N	N	N
6890		Marketing Expenses - Local	G	NA	N	N	N	N	N	N
FINANCE EXPENSES										
7000		Interest O/D	G	NA	N	N	N	N	N	N
7010		Ceyko Project Loan Interest	G	NA	N	N	N	N	N	N
7020		Loan Interest - 2	G	NA	N	N	N	N	N	N
7030		Debenture Interest	G	NA	N	N	N	N	N	N
7040		Debit Tax	G	NA	N	N	N	N	N	N
7050		Bank Charges	G	NA	N	N	N	N	N	N
REPLACEMENT										
7200		Linen	G	NA	N	N	N	N	N	N
7210		China, Glass, C & C	G	NA	N	N	N	N	N	N
TAXATION										
7500		ESC	G	NA	N	N	N	N	N	N
7510		Income Tax	G	NA	N	N	N	N	N	N
7520		TDL Tax	G	NA	N	N	N	N	N	N