



Accounting Code	Code Description
001	BANK MANDIRI IDR 150-00-3292186-6
002	TIME DEPOSIT
003	BCA USD 0534970044
004	BCA - 026-397-0044
005	BANK NISP RP - BITUNG
006	BANK NISP USD BITUNG
007	BII - RPH - 2-062-001809
008	BII - US\$ 2062-00-0305
009	BANK MANDIRI 150-00-9504595-9
010	BNI 46 - RPH BITUNG 78825-001
011	ABN AMRO RPH - 025-5287-036
012	ABN AMRO USD - 025-2870-44
014	BANK DANAMON RPH BITUNG - 117000003495
097	BRI - BITUNG US\$ 37-11-0001-2
098	BRI - BITUNG 31-45-0095-2
099	BII - US\$ PMA 03-003676-01
100	DOLLAR CLEARING
101	BII - US\$ 03-00331-01
104	BANK PELITA 14560
105	BUN - MANADO 081-005000-9
106	BUN - MANADO 081-000465-1
107	BII - RPH - 2-003-022083
108	BII - US\$ -2-062-127635
111	BANK MANDIRI - US\$ 150-00-0009802-8
112	BANK MANDIRI USD - BISNIS 150-00-1202092-9
117	ACCOUNTS RECEIVABLE - EXPORTS
120	ACCOUNTS RECEIVABLE - TUNA VIAND COOPERATIVE
121	CLAIMS RECEIVABLE
122	ADVANCES TO OFFICERS AND EMPLOYEES
123	ALLOWANCE FOR DOUBTFUL ACCOUNTS - OTHERS
124	EMPLOYEE CAR LOAN
125	ACCOUNTS RECEIVABLE - OTHERS
126	DUE TO STOCKHOLDERS
127	ACCOUNTS RECEIVABLE - TUNA VIAND
128	SHORT-TERM INVESTMENT



Accounting Code	Code Description
129	FINISHED GOODS
130	FINISHED GOODS IN TRANSIT
135	FRESH TUNA
136	FRUITS AND VEGETABLES
137	OTHER RAW MATERIALS
138	SPICES AND INGREDIENTS
140	CANS
141	PLASTIC BAG
142	CARTONS
143	LABELS
145	FACTORY SUPPLIES
146	SPAREPARTS AND ACCESSORIES
148	MATERIALS IN TRANSIT
150	PREPAID INSURANCE - MANULIFE FINANCIAL
152	UNEXPIRED INSURANCE
153	OFFICE SUPPLIES INVENTORY
154	PREPAID GENERAL EXPENSE
155	PREPAID INTEREST EXPENSE
156	PREPAID TAX - PPH 22
157	PREPAID INCOME TAX
158	PREPAID EMPLOYEES INCOME TAX
159	LAND
160	LAND IMPROVEMENTS
161	DEEPWELL AND WATER SYSTEM
162	BUILDING AND IMPROVEMENTS
163	LEASEHOLD IMPROVEMENTS
164	POWER SUPPLY
165	SEWAGE TREATMENT PLANT
166	BRINE FREEZER
167	EXPAT HOUSE FURNITURES AND FIXTURES
168	ACCUM. DEP'N. - EXPAT HOUSE FURNITURE AND FIXTURES
169	PLANT MACHINERY AND EQUIPMENT
170	ACCUM. DEP'N. - BRINE FREEZER
171	WASTE WATER TREATMENT
172	FACTORY, FURNITURE AND EQUIPMENT



Accounting Code	Code Description
173	OFFICE FURNITURE AND EQUIPMENT
174	MOTOR VEHICLES
175	FACTORY HAND TOOLS
176	CONSTRUCTION IN PROGRESS - 211 LINE
177	CONSTRUCTION IN PROGRESS- FROZEN PRECOOKED LOINS
178	TRICANTER
179	OTHER FIXED ASSETS
180	ACCUM. DEP'N. - FACTORY HAND TOOLS
181	ACCUM. DEP'N. - LAND IMPROVEMENTS
182	ACCUM. DEP'N. - DEEPWELL AND WATER SYSTEM
183	ACCUM. DEP'N. - BUILDING AND IMPROVEMENTS
184	ACCUM. DEP'N. - LEASEHOLD IMPROVEMENTS
185	ACCUM. DEP'N. - POWER SUPPLY
186	ACCUM. DEP'N. - SEWAGE TREATMENT PLANT
187	ACCUM. DEP'N - WASTE WATER TREATMENT
188	CONSTRUCTION IN PROGRESS - FISH MEAL DRYER
189	ACCUM. DEP'N - CONSTRUCTION IN PROGRESS
190	ACCUM. DEP'N. - PLANT MACHINERY AND EQUIPMENT
191	BLAST FREEZER
192	ACCUM. DEP'N. - OTHER FIXED ASSETS
193	ACCUM. DEP'N. - OFFICE FURNITURE AND EQUIPMENT
194	ACCUM. DEP'N. - MOTOR VEHICLES
195	MISCELLANEOUS DEPOSIT
196	DEFERRED TAX ASSETS
197	ACCUM. DEP'N. - FACTORY FURNITURE AND EQUIPMENT
198	FISHING VESSEL
199	ACCUM. DEP'N - BLAST FREEZER
200	ACCUM DEP'N - TRICANTER
201	ACCOUNTS PAYABLE - TRADE
202	ACCRUED EXPENSES
203	VAT PAYABLE
204	ACCRUED INTEREST ON LOANS
205	WITHHOLDING TAX PAYABLE - PPH 21
206	WITHHOLDING TAX PAYABLE - PPH 23
207	WITHHOLDING TAX PAYABLE - PPH 26



Accounting Code	Code Description
208	ASTEK/PREMIUM PAYABLE
209	DUE TO OCEAN CANNING CORPORATION
210	WITHHOLDING TAX PAYABLE - PPH 22 COLLECTORS
211	ACCRUED VARIABLE DISTRIBUTION EXPENSES
212	ACCRUED PAYROLL - REGULAR EMPLOYEES
213	ACCRUED PAYROLL - CASUAL EMPLOYEES
214	WITHHOLDING TAX PAYABLE - PPH 25
215	INCOME TAX PAYABLE
216	ACCEPTANCE PAYABLE
217	ACCRUED MEAL ALLOWANCE
218	WITHHOLDING TAX PAYABLE - PPH FINAL
219	FOREIGN TAX PAYABLE
220	TECHNICAL/MARKETING FEES PAYABLE
221	WITHHOLDING TAX PAYABLE - PPh 21 ABSORBED BY THE GOVERNMENT
222	ACCRUED COMPENSATION BENEFIT - CASUAL EMPLOYEES
223	DIVIDENDS PAYABLE
224	NOTES PAYABLE
225	CURRENT PORTION OF LONG-TERM DEBT
226	ACCRUED COMPENSATION BENEFITS
227	LONG TERM DEBT
228	DEFERRED CREDITS
229	DEFERRED TAX LIABILITY
230	DUE TO FRABELLE
240	PETTY CASH FUND
257	FISHMEAL
258	FISH OIL
265	PRE-OPERATING EXPENSES
266	CONSTRUCTION IN PROGRESS FPL & 211 PROJECTS
301	AUTHORIZED CAPITAL STOCK
302	UNISSUED CAPITAL STOCK
303	SUBSCRIBED CAPITAL STOCK
304	ADVANCES IN CAPITAL STOCK
307	CAPITAL PAID IN EXCESS OF PAR
308	PAID-IN CAPITAL
309	RETAINED EARNINGS



Accounting Code	Code Description
316	ALLOWANCE FOR INVENTORY OBSOLESCENCE
317	ALLOWANCE FOR DECLINE MARKET VALUE OF FISH MEAL
318	ALLOWANCE FOR DECLINE IN MARKET VALUE OF INVENTORY
324	IMPORTATION CONTROL ACCOUNT
325	MARGINAL DEPOSITS ON LC'S
326	UNCLAIMED WAGES
363	INTEREST RECEIVABLE
415	MACKAREL
416	FISH SCRAP
543	ACCUM. DEP'N. - LABORATORY EQUIPMENT
551	PREPAID VALUE ADDED TAX
560	RETENTION PAYABLE
565	ACCOUNTS PAYABLE - OTHERS
681	LABORATORY EQUIPMENT
730	REVOLVING FUND
743	DIESEL
744	COAL
745	SLUDGE OIL
752	CHEMICALS
800	PREPAID LABORATORY SUPPLIES
900	PIER
901	ICE PLANT
902	COLD STORAGE BUILDING
903	ACCUM. DEP'N. - PIER
904	ACCUM. DEP'N. - COLD STORAGE BUILDING
905	ACCUM. DEP'N. - ICE PLANT
906	CONTAINER YARD
907	ACCUM. DEP'N. - CONTAINER YARD
908	COLD STORAGE MACHINERY
909	ACCUM. DEP'N. - COLD STORAGE MACHINERY
916	RAW FISH FOR RENDERING
920	ACCRUED 13TH MONTH PAY
921	ACCRUED REAL ESTATE TAXES
998	OTHER ASSETS
0001	VARIABLE CONVERSION COST



Accounting Code	Code Description
0002	FIXED CONVERSION COST
0003	ICE PURCHASES
1074	PROVISION FOR INCOME TAX
1107	ICE SALES
1108	EXPORT SALES
1109	LOCAL SALES - FISHMEAL
1110	LOCAL SALES
1111	SCRAP SALES
1112	FISH OIL SALES
1113	NON-CANNABLE / SCRAP SALES
1114	FROZEN PRECOOKED LOIN SALES
1115	SALES DISCOUNT
1116	SALES RETURN
2000	RENTAL COLD STORAGE
2001	RMU - OTHER AND INGREDIENTS
2002	RMU - OIL
2003	RMU - FISH
2004	RMU - FISH COLLECTORS
2005	FISHING EXPENSE
2006	RMU - CANS
2007	RMU - CANS TUNA VIAND
2008	RMU - CARTONS
2009	RMU - CARTONS TUNA VIAND
2011	RMU - PLASTIC BAG
2015	RMU - LABELS
2016	RMU - LABELS TUNA VIAND
2018	FISH SCRAP CONVERSION COST
2021	FISHMEAL RECOVERY
2023	ICE EXPENSES
2034	LOSS ON DEFECTIVE GOODS
3000	SACKS
3001	FISH MEAL INCOME
3002	TECHNICAL FEE
3003	RMU - INGREDIENTS TUNA VIAND
3004	AMORTIZATION OF DEFERRED CHARGES



Accounting Code	Code Description
3005	STAFFHOUSE UTENSILS AND SUPPLIES
3006	OTHER INCOME EXPENSE
3013	FISHING SUPPLIES USED
3014	FACTORY SUPPLIES EXPENSES
3015	STATIONERY & OFFICE SUPPLIES
3016	LABORATORY SUPPLIES
3017	HEALTH CERTIFICATE FEES
3018	DIRECT LABOR - BASIC
3019	DIRECT LABOR - OVERTIME
3020	DIRECT LABOR - NIGHT DIFFERENTIAL
3022	INDIRECT LABOR - BASIC
3023	INDIRECT LABOR - OVERTIME
3029	MARINE INSURANCE
3031	LABELLING SUPPLIES USED
3034	PROFESSIONAL FEES
3035	ESCORT CHARGES
3036	SECURITY SERVICES
3037	INAUGURAL EXPENSES
3038	REAL ESTATE TAXES
3039	TRANSPORT COST
3040	OTHER TAXES, LICENSES, AND FEES
3041	DEPRECIATION
3043	RENTALS
3046	REPAIRS AND MAINTENANCE - MATERIAL
3047	REPAIR AND MAINTENANCE - LABOR COST
3048	INSURANCE
3049	DIESEL FUEL EXPENSES
3050	LIGHT, WATER, AND POWER
3051	HANDLING EXPENSES
3052	FREIGHT
3054	GASOLINE AND OIL
3055	FUEL CONSUMPTION
3056	COAL CONSUMPTION
3057	SLUDGE OIL CONSUMPTION
3059	TRANSPORTATION EXPENSES



Accounting Code	Code Description
3060	OUT OF TOWN TRAVEL
3061	FOREIGN TRAVEL
3062	TELEPHONE, TELEGRAPH, AND POSTAGE
3063	REPRESENTATION
3064	DISCRETIONARY EXPENSES
3067	PRODUCT DEVELOPMENT
3068	BANK CHARGES
3069	DONATIONS
3070	MEMBERSHIP DUES
3071	EMPLOYEE RELATIONS
3072	TRAINING AND SEMINAR
3075	PHOTOCOPYING CHARGES
3078	INTEREST EXPENSE ON LOANS
3080	BOOKS AND SUBSCRIPTION
3098	INLAND FREIGHT
3099	LABORATORY CHARGES
3100	BANK DISCREPANCY
3102	PROVISION FOR DOUBTFUL ACCOUNTS - CLAIMS
3103	PROVISION FOR INVENTORY OBSOLESCENCE
3104	LOSS ON DECLINE MARKET VALUE OF FISH MEAL
3105	SHIPMENT EXPENSES
3106	SURVEYING FEES
3107	DEMURRAGE CHARGES
3108	TUNA VIAND DISTRIBUTION
3109	ADVERTISING & PROMOTION
3110	TUNA VIAND - GASOLINE AND OIL
3111	OCEAN FREIGHT
3112	DOUBLE DUTY CHARGES
3113	LOCAL FREIGHT
3114	AGENTS' COMMISSIONS
3115	MARKETING FEE/TECHNICAL FEE
3127	DIRECT LABOR - ASTEK PREMIUM
3128	DIRECT LABOR - SICK & VACATION LEAVE
3129	DIRECT LABOR - HOSPITALIZATION
3130	DIRECT LABOR - 13TH MONTH PAY



Accounting Code	Code Description
3131	DIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA
3132	DIRECT LABOR - OTHER EMPLOYEE BENEFITS
3133	INDIRECT LABOR - ASTEK PREMIUM
3134	INDIRECT LABOR - SICK & VACATION LEAVE
3135	INDIRECT LABOR - HOSPITALIZATION
3136	INDIRECT LABOR - 13TH MONTH PAY
3137	INDIRECT LABOR - EMPLOYEES' SAFETY PARAPHERNALIA
3138	INDIRECT LABOR - OTHER EMPLOYEE BENEFITS
3139	INDIRECT LABOR - OTHERS
3140	DIRECT LABOR - OTHERS
3141	DIRECT LABOR - TRANSPORTATION ALLOWANCE
3142	INDIRECT LABOR - TRANSPORTATION ALLOWANCE
3143	INDIRECT LABOR - OTHER ALLOWANCE
3144	DIRECT LABOR - MEAL ALLOWANCE
3145	DIRECT LABOR - RETIREMENT
3146	INDIRECT LABOR - MEAL ALLOWANCE
3148	INDIRECT LABOR - RETIREMENT
3150	DIRECT LABOR - RELOCATION
3152	INDIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE
3155	DIRECT LABOR - GRP. LIFE/HOSPITAL INSURANCE
3200	SALARIES AND WAGES - BASIC
3201	SALARIES AND WAGES - OVERTIME
3202	SALARIES AND WAGES - ASTEK PREMIUM
3203	SALARIES AND WAGES - SICK AND VACATION LEAVE
3204	SALARIES AND WAGES - HOSPITALIZATION
3205	SALARIES AND WAGES - 13TH MONTH PAY
3206	SALARIES AND WAGES - EMPLOYEES' SAFETY PARAP.
3207	SALARIES AND WAGES - OTHER EMPLOYEE BENEFITS
3208	SALARIES AND WAGES - TRANSPORTATION ALLOWANCE
3209	SALARIES AND WAGES - TAX ALLOWANCES
3210	SALARIES AND WAGES - MEAL ALLOWANCE
3211	RELOCATION EXPENSE
3212	INDIRECT LABOR - NIGHT DIFFERENTIAL
3213	SALARIES AND WAGES - GRP LIFE/HOSPITALIZATION INS.
3214	CONTRACT LABOR



Accounting Code	Code Description
3215	SALARIES AND WAGES - NIGHT DIFFERENTIAL
3216	PRE-EMPLOYMENT EXPENSES (RECRUITMENT)
3217	SALARIES AND WAGES - OTHER ALLOWANCE
3218	BROKERAGE CHARGES
3219	SALARIES AND WAGES - RETIREMENT
3220	SALARIES AND WAGES - OTHERS
3503	QA SAMPLES
3605	FACILITATION EXPENSES
3900	GAIN (LOSS) ON FOREIGN EXCHANGE
3901	FINANCING CHARGES
3902	DEFERRED PROVISION FOR INCOME TAX
4000	CHEMICALS USED
4001	COMMITMENT FEES
4100	FINISHED GOODS RENDERED/REPROCESSED - VARIABLE
4200	FINISHED GOODS RENDERED/REPROCESSED - FIXED
5000	TEST
5002	MISCELLANEOUS
5100	FINISHED GOODS TRANSFERRED TO QA - VARIABLE
5200	FINISHED GOODS TRANSFERRED TO QA - FIXED
5555	ICE NET (INCOME) LOSS
6000	DOCKING FEES
6001	INSPECTION FEES
7777	FISH MEAL CREDIT
9101	FINISHED GOODS INVENTORY, BEG. - VARIABLE
9102	FINISHED GOODS INVENTORY, BEG. - FIXED
9103	FINISHED GOODS INVENTORY, END - VARIABLE
9104	FINISHED GOODS INVENTORY, END - FIXED