

coa_id	account_name	account_type	bank	glcode	parent_account	type	note	created_at
1	Assets	1	0	1	0	0		2021-03-09 11:39:04
2	Liability	2	0	2	0	0		2021-03-09 11:39:04
3	Equity	3	0	3	0	0		2021-03-09 11:39:47
4	Revenue	4	0	4	0	0		2021-03-09 11:39:47
5	Expenses	5	0	5	0	0		2021-03-09 11:40:05
6	Current Assets	1	0	110	1	0		2021-03-09 11:41:24
7	Cash In Hand	1	0	11010	110	0		2021-03-09 11:44:59
8	Petty Cash/Imprest Account	1	0	1101001	11010	1		2021-03-09 11:47:01
9	Cash in Bank	1	0	11011	110	0		2021-03-09 11:48:34
10	Current Account	1	0	1101110	11011	0		2021-03-09 11:51:17
11	Zenith Bank Current Account	1	1	110111001	1101110	1		2021-03-09 11:53:19
12	First City Monument Bank Current Account	1	1	110111002	1101110	1		2021-03-09 11:59:07
13	GTBank Current Account	1	1	110111003	1101110	1		2021-03-09 12:01:55
14	Account Receivable	1	0	11013	110	0		2021-03-09 12:02:43
15	Trade Debtors	1	0	1101301	11013	1		2021-03-09 12:03:24
16	Trade Debtors (Appliances)	1	0	1101302	11013	1		2021-03-09 12:04:24
17	Inventory	1	0	11014	110	0		2021-03-09 12:05:17
18	Stock (Food Items)	1	0	1101404	11014	1		2021-03-09 12:06:15
19	Other Current Assets	1	0	11016	110	0		2021-03-09 12:06:42
20	Payroll Clearing	1	0	1101601	11016	1		2021-03-09 12:07:17
21	Payroll Clearing - Retiree	1	0	1101602	11016	1		2021-03-09 12:07:48
22	Fixed Assets and Intangibles	1	0	111	1	0		2021-03-09 12:08:29
23	Office Furniture	1	0	11111	111	1		2021-03-09 12:09:09
24	M.Vehicles & Equipments	1	0	11112	111	1		2021-03-09 12:09:40
25	Computer Equipment	1	0	11113	111	0		2021-03-09 12:10:07
26	Computer Hardware	1	0	1111301	11113	1		2021-03-09 12:10:58
27	Computer Software- Intangible	1	0	1111302	11113	1		2021-03-09 12:11:25
28	Office Equipment	1	0	11114	111	1		2021-03-09 12:11:54
29	Other Assets	1	0	113	1	0		2021-03-09 12:12:25
30	Deposits	1	0	11301	113	1		2021-03-09 12:13:02
31	Investment	1	0	11302	113	0		2021-03-09 12:13:29
32	Investment in Shares	1	0	1130201	11302	1		2021-03-09 12:14:02
33	Fixed Deposit	1	0	1130202	11302	1		2021-03-09 12:14:30
34	Loan	1	0	11303	113	0		2021-03-09 12:15:00
35	Normal Loan	1	0	1130301	11303	1		2021-03-09 12:15:34
36	Car Loan	1	0	1130302	11303	1		2021-03-09 12:16:03
37	Regular Loan	1	0	1130303	11303	1		2021-03-09 12:16:43
38	Account Receivables	1	0	11304	113	0		2021-03-09 12:17:12
39	Receivables	1	0	1130401	11304	1		2021-03-09 12:17:46
40	Upload Exceptions	1	0	114	1	0		2021-03-09 12:18:25
41	Loan Exceptions	1	0	11402	114	1		2021-03-09 12:18:49
42	Interest Waived	1	0	11403	114	1		2021-03-09 12:19:12
43	Current Liabilities	2	0	210	2	0		2021-03-09 12:19:52
44	PROV. FOR BAD DEBT	2	0	21016	210	1		2021-03-09 12:20:21
45	Tear Loan Balance (Creditors)	2	0	21017	210	1		2021-03-09 12:21:06
46	Proposed Divided Payable	2	0	21027	210	1		2021-03-09 12:21:29
47	Bank Loan Interest	2	0	21048	210	1		2021-03-09 12:21:53
48	Unearned Interest on Normal Loan	2	0	21049	210	1		2021-03-09 12:22:16
49	Unearned Interest on Car Loan	2	0	21050	210	1		2021-03-09 12:22:43
50	Unearned Interest on Regular Loan	2	0	21051	210	1		2021-03-09 12:23:09
51	Non-Current Liabilities	2	0	211	2	0		2021-03-09 12:23:36
52	Members Savings	2	0	21114	211	1		2021-03-09 12:24:04
53	Share Capital	2	0	21115	211	1		2021-03-09 12:24:32
54	Member Target Savings	2	0	21121	211	1		2021-03-09 12:25:00
55	Member Bundle Savings	2	0	21122	211	1		2021-03-09 12:25:29
56	Retiree Savings	2	0	21123	211	1		2021-03-09 12:26:14
57	Retirement Bundle Scheme Interest Payable	2	0	21124	211	1		2021-03-09 12:26:39
58	Trade Creditors	2	0	212	2	0		2021-03-09 12:27:07
59	Owel Industrial LTD	2	0	21201	212	1		2021-03-09 12:27:33
60	Damian Okojie	2	0	21202	212	1		2021-03-09 12:28:05
61	Ufondu L. N	2	0	21203	212	1		2021-03-09 12:28:41
62	Share Capital Contribution	3	0	310	3	0		2021-03-09 12:29:12
63	Owner's Capital	3	0	31010	310	1		2021-03-09 12:29:48
64	Retained Earnings	3	0	31011	310	1		2021-03-09 12:30:45
65	Revenue Reserve	3	0	31012	310	1		2021-03-09 12:31:10
66	Prior Year Adjustment	3	0	31013	310	1		2021-03-09 12:31:35
67	Capital Reserve	3	0	31014	310	1		2021-03-09 12:31:59
68	Education Fund Reserve	3	0	31015	310	1		2021-03-09 12:32:22
69	Reserve Fund	3	0	31016	310	1		2021-03-09 12:32:48
70	General Reserve	3	0	31017	310	1		2021-03-09 12:33:20

coa_id	account_name	account_type	bank	glcode	parent_account	type	note	created_at
71	Sales	4	0	410	4	0		2021-03-09 12:34:02
72	Cash Sales	4	0	41010	410	0		2021-03-09 12:34:42
73	Sales of Rice & Oil	4	0	4101001	41010	1		2021-03-09 12:35:10
74	Credit Sales	4	0	41011	410	0		2021-03-09 12:35:41
75	Sales of Rice & Oil - Credit Sales	4	0	4101101	41011	1		2021-03-09 12:36:07
76	Other income	4	0	413	4	0		2021-03-09 12:36:36
77	Sales Disposal for Fixed Assets	4	0	41301	413	1		2021-03-09 12:37:02
78	Interest on Special Loans	4	0	41302	413	1		2021-03-09 12:37:27
79	Interest On Current Accounts	4	0	41303	413	1		2021-03-09 12:37:51
80	Interest On WITHDRAWALS	4	0	41304	413	1		2021-03-09 12:38:26
81	Dividend Received	4	0	41305	413	1		2021-03-09 12:38:47
82	Membership fee	4	0	41306	413	1		2021-03-09 12:39:14
83	Fixed Assets Disposal	4	0	41307	4	1		2021-03-09 12:39:41
84	Interest on Car Loan	4	0	41308	413	1		2021-03-09 12:40:06
85	Interest on Regular Loan	4	0	41309	413	1		2021-03-09 12:40:28
86	Interest on Normal Loan	4	0	41310	413	1		2021-03-09 12:40:50
87	FIXED DEPOSIT INTEREST RECEIVED	4	0	41311	413	1		2021-03-09 12:41:15
88	Dividend Received ON INVESTMENTS	4	0	41312	413	1		2021-03-09 12:42:44
89	Bus Hiring	4	0	41313	413	1		2021-03-09 12:43:15
90	Cost of Goods Sold	5	0	510	5	0		2021-03-09 12:43:39
91	Sales Expences	5	0	51002	510	1		2021-03-09 12:44:04
92	Purchase	5	0	51004	510	1		2021-03-09 12:44:32
93	Operating Expenses	5	0	511	5	0		2021-03-09 12:45:01
94	Supplies	5	0	51101	511	1		2021-03-09 12:45:26
95	Rent Subsidy	5	0	51102	511	1		2021-03-09 12:45:51
96	Utilities	5	0	51103	511	1		2021-03-09 12:46:14
97	Electricity and Water	5	0	51104	511	1		2021-03-09 12:46:37
98	Maintenance	5	0	51105	511	1		2021-03-09 12:46:56
99	Repair	5	0	51106	511	1		2021-03-09 12:47:15
100	Telephone, Fax and Postages / Stationery	5	0	51107	511	1		2021-03-09 12:47:40
101	Advertising and Publicity	5	0	51108	511	1		2021-03-09 12:48:02
102	Tools and Small Parts	5	0	51109	511	1		2021-03-09 12:48:22
103	Management Expenses	5	0	51110	511	1		2021-03-09 12:48:44
104	Printing and Stationeries	5	0	51111	511	1		2021-03-09 12:49:23
105	Entertainment	5	0	51112	511	1		2021-03-09 12:49:56
106	Internal Audit/Consultancy	5	0	51113	511	1		2021-03-09 12:50:27
107	External Audit Fees	5	0	51114	511	1		2021-03-09 12:50:52
108	Admin Expenses	5	0	51115	511	1		2021-03-09 13:18:45
109	Professional/Legal Fees	5	0	51117	511	1		2021-03-09 13:19:04
110	Statutory Auditors Expenses	5	0	51118	511	1		2021-03-09 13:19:26
111	Public Relations	5	0	51119	511	1		2021-03-09 13:19:44
112	Facility/Mgt Charges for GTB	5	0	51120	511	1		2021-03-09 13:20:06
113	Interent Facility	5	0	51121	511	1		2021-03-09 13:20:26
114	Vehicles Maintenance	5	0	51122	511	1		2021-03-09 13:20:46
115	Computer Accessories	5	0	51123	511	1		2021-03-09 13:21:05
116	Insurance	5	0	51124	511	1		2021-03-09 13:21:24
117	Diesel for Generating set	5	0	51125	511	1		2021-03-09 13:21:44
118	Office Expenses	5	0	51126	511	1		2021-03-09 13:22:04
119	Stationeries	5	0	51127	511	1		2021-03-09 13:22:26
120	Human Resource	5	0	512	5	0		2021-03-09 13:23:04
121	Salary and Wages	5	0	51201	512	1		2021-03-09 13:23:25
122	NHIS	5	0	51202	512	1		2021-03-09 13:23:48
123	Overtime	5	0	51203	512	1		2021-03-09 13:24:12
124	Transport and Travelling	5	0	51204	512	1		2021-03-09 13:24:30
125	Business trip	5	0	51205	512	1		2021-03-09 13:24:51
126	Medical Expenses - HMO	5	0	51206	512	1		2021-03-09 13:25:12
127	Training and Development	5	0	51207	512	1		2021-03-09 13:25:39
128	Housing Allowance	5	0	51209	512	1		2021-03-09 13:25:57
129	Meal Subsidy	5	0	51210	512	1		2021-03-09 13:26:16
130	Office Cleaning and Maintenance	5	0	51211	512	1		2021-03-09 13:26:35
131	Salary Arrears	5	0	51212	512	1		2021-03-09 13:26:57
132	Charity/ Condolence / Donation/ Gift	5	0	51213	512	1		2021-03-09 13:27:16
133	Staff Pensions (employers contribution)	5	0	51214	512	1		2021-03-09 13:27:34
134	Transport Allowance	5	0	51215	512	1		2021-03-09 13:27:55
135	Insurance premium	5	0	51216	512	1		2021-03-09 13:28:16
136	Depreciation	5	0	513	5	0		2021-03-09 13:28:43
137	Plant, Property & Equipment	5	0	51301	513	1		2021-03-09 13:29:12
138	Furniture & Fixtures	5	0	51302	513	1		2021-03-09 13:29:29
139	Vehicles	5	0	51303	513	1		2021-03-09 13:29:48
140	Intangibles	5	0	51304	513	1		2021-03-09 13:30:15

coa_id	account_name	account_type	bank	glcode	parent_account	type	note	created_at
141	Computer	5	0	51305	513	1		2021-03-09 13:30:36
142	Communication Equipment	5	0	51306	513	1		2021-03-09 13:30:54
143	Computerization (Hardware/Software)	5	0	51307	513	1		2021-03-09 13:31:13
144	Office Equipment	5	0	51308	513	1		2021-03-09 13:31:32
145	Finance Cost	5	0	514	5	0		2021-03-09 13:31:59
146	Interest on Bank loans	5	0	51401	514	1		2021-03-09 13:32:20
147	Bank Charges	5	0	51402	514	1		2021-03-09 13:32:40
148	Penalty	5	0	51403	514	1		2021-03-09 13:33:00
149	PREPAYMENT- MGT/PROC. FEE	5	0	51404	514	1		2021-03-09 13:33:18
150	Other Expenses	5	0	515	5	0		2021-03-09 13:33:52
151	Legal fee	5	0	51501	515	1		2021-03-09 13:34:13
152	Bonus	5	0	51502	515	1		2021-03-09 13:34:31
153	Extension Charges on Term Loan	5	0	51503	515	1		2021-03-09 13:34:51
154	2014 XMAS Gift	5	0	51504	515	1		2021-03-09 13:35:10
155	Donation Paid	5	0	51505	515	1		2021-03-09 13:35:28
156	Book Keepers Fee	5	0	51506	515	1		2021-03-09 13:35:48
157	Seminar	5	0	51507	515	1		2021-03-09 13:36:06
158	Renovation	5	0	51508	515	1		2021-03-09 13:36:25
159	AGM Expenses	5	0	51509	515	1		2021-03-09 13:36:47
160	COOP MANOR PROJECT	5	0	51510	515	1		2021-03-09 13:37:07
161	Termination of Target Savings	5	0	51511	5	1		2021-03-09 13:37:31
162	STAFF PAYE (TAX)	5	0	51512	5	1		2021-03-09 13:37:55