



Great Family Organization

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Chart of Account

Introduction to Chart of Account

A chart of accounts is a listing of the names of the **accounts** that an entity has identified and made available for recording transactions in its **general ledger**. An entity has the flexibility to tailor its chart of accounts to best suit its needs, including adding accounts as needed.

<u>Account Name</u>	<u>Account Number</u>	<u>Explanation of Account</u>
Cash Received from donor	00-010	Cash Received from different donor
Petty cash	00-020	Account cash fund is generally used for small or miscellaneous type expenditures and reimbursed only upon presentation of paid voucher receipts.
Cash on hand	00-030	Cash on hand is different than petty cash
Gift inkind	01-040	Non food items received from individual for sake of the projects
Salaries	01-050	Salaries & wages and overtime paid to local project staff

Casual labors	01-060	Salaries & wages paid to temporary staff or casual laborers
Secondment	01-070	Salaries & wages paid as part of secondments
Benefits	01-080	Employee medical, dental, pension and other benefits
Transportation and car allowance	01-090	Allowance for local project staff who must drive their personal automobiles on corporate business or to assist expatriate employees with the cost of owning and operating an automobile
Health & Medical Benefits and Insurance	20-715	Cost of health and medical benefits and insurance for project staff
Pension and Severance	20-717	Pension and severance for project staff
Payroll & Taxes	20-718	Payroll & taxes of national staff
Other Benefits	20-719	All other expenses related to the benefits of staff that do not fall under the standard subaccounts.
Staff Training	20-720	Expenses for training and developing of staff; Other costs related to staff training, such as travel fees and materials, will be recorded here
Project Supplies and Materials	02-150	Paper, pencils, pens, binders, folders, and other office supplies. Computer paper, disks, reels, ribbons, magnetic tapes, and other computer supplies. Reference books, textbooks, recorded cassettes and other tapes and records. Supplies for Video Taping Equipment. Coffee room supplies, snack bar, film, microfilm, and other departmental supplies. Cleaning supplies, hardware, electrical supplies, lumber, uniform rental, etc. Supplies for Photo Imaging equipment. Cleaning supplies, electrical supplies, lumber, uniform rental, etc.
Construction materials	02-151	Payments to contractors; Building materials & construction equipment such as cement, sand, bricks, household finishing's, electrical equipments etc and general office repairs and replacement of e.g. tiles, window panes, roofs, expenses for the construction of camp residents' shelters and latrines, maintaining drainage systems, designing and positioning of camp infrastructure such as distribution sites should be recorded here.
Wash supplies	02-152	All wash materials
Agriculture supplies	02-153	Agriculture, farm equipment and supplies, livestock (farm tools, livestock, livestock feeds, seeds, etc.)
Health & Nutrition Supplies	02-154	Medical supplies and equipment, hygiene kits, nutritional supplements, vaccines, diagnostic, scales, consumables, etc. Personal hygiene items classified as Non-Food Items
Education Supplies	02-155	Books, teaching aids, school materials (e.g. pens and pencils), classroom equipment, school furniture and fixtures (e.g. desks, chairs) and school fees, expenses for NFIs falling into this

		cost category should be recorded here.
Pharmaceuticals	02-156	Pharmaceuticals and medicines expenses
Computer equipment hardware	02-157	Servers, computer desktops and laptops, monitors and input devices such as mouse, and keyboard
Computer software	02-158	Applications software, system software, device drivers and software upgrades
Furniture and fixtures	02-159	Movable articles in a room or an establishment that make it fit for living or working such as chairs, desks, cabinets; Appliances include stoves, cooking equipment (microwave, toaster oven), coffee machines, and fridges
Leasehold improvements building	02-160	Building improvements that materially extend the life of a building increase the value of the building, or both. And related to .
Vehicle	02-161	Four-wheeled vehicles, motorcycles and bicycles
Vehicle hiring	02-162	Cost of renting a vehicle (excluding vehicle rental related to travel)
Fuel for Vehicle	02-163	Cost of fuel Petrol, diesel and oil costs
Vehicle Insurance	02-164	Third-party liability insurance, comprehensive insurance
Local Transportation	02-165	Travel tickets through bus or train, cost of cab, rental of vehicle
Maintenance and repair generally	02-166	Cost for repairing and maintaining equipment, and furniture Est.
Vehicle repair and maintenance	02-167	Vehicle tune-up, maintenance fees, repair fees, tires and spare parts vehicle services, carwash
Office Equipment	02-168	Printers, scanners, photocopy machine, VSAT, camera, communication equipment (e.g. radio, routers, telephone unit), digital camera, power equipment (e.g. power generator, solar panels), projectors
Bank charges	02-169	Payments charged by banks for service charge, transfer charges
Training	02-170	Training and workshop cost
Travel ,Hotel, Lodging, Meals and Per Diem	02-171	Hotel fees and other costs for lodging and accommodations including meals Per diem, meal and overnight allowances, bus fares
Air travel international	02-172	International travel tickets through airplane
Air travel domestic	02-173	Domestic/Local travel tickets through airplane
House/ office rent	02-174	Cost of office rent
Warehouse rent	02-175	Cost of warehouse rent

Utilities	02-176	Water and electricity costs
Office utilities	02-177	Utilities for office
Audit Fees/Accountancy	02-179	Fees paid to companies and individuals for audit services, other accountancy expenses
Monitoring and Evaluation	02-180	Project Monitoring and Evaluation and project start up and ending
Recruitment	02-181	Recruitment advertising costs, interview expenses
Government Fees and Taxes	02-182	Fees and taxes paid to government
Membership Fees	02-183	Fees paid as part of a membership to an organization,
Software Licenses	02-184	Cost of software licenses
Printing Services, photocopies	02-185	Cost of copying and printing services (including folding, trimming, binding, inserting) paid to a third-party or supplier/vendor and for all other printing purposes excluding advertising and brand promotion/identity. Examples are printing policy manuals.
Communication	02-186	Telephone bills and cell phones.
Internet and internet services	02-187	Internet service. This expense may already be included in the hosting fee.
Mobile phone	02-188	Cost of mobile phone hardware
Employee Training	02-189	Employee Training
Entertainment and hospitality	02-190	Business meals not involving travel, including hospitality extended to visitors and board meeting.
	02-191	
	02-192	
	02-194	
	02-195	
Accounts payable	00-310	Accounts payable
Accrued payroll liability	00-311	Accrued payroll liability
Accrued vacation liability	00-312	Accrued vacation liability
Accrued expenses liability other	00-313	Accrued expenses liability – other
Unremitted pension payments	00-314	Unremitted pension payments
Revenue	00-315	Revenue
Employee Social Insurance	00-316	
Amortization	00-317	

Medical account	00-318	
Payroll & Staff benefit	00-319	
advance account	00-320	
Salaries advance account	00-321	
Bank account	33-410	
Extraordinary items	00-900	Extraordinary items

Approved by: Authorized Authority

General Director/ Manager

