



**Restoring Hopes, Inspiring Actions, Transforming Lives !!!**

## **CHRISTIAN ACTION FOR RELIEF AND DEVELOPMENT**

# **CARD'S**

## **CHART OF ACCOUNTY**

This Chart of Accounts (COA) is designed as a tool to assist CARD and international partners (including government departments and agencies) the purpose is to provides a consistency in accounting categories and terms used within

Account Number	Asset Accounts
105	Current Assets

110	Cash at Bank-restricted
115	Cash at Bank – Unrestricted
120	Petty Cash
125	Cash Float
130	Prepayment
135	Accrued Income
140	Motor Vehicles
145	Office Equipment
150	Copyrights
155	Furniture
160	Accounts Receivable
165	Education Programme
170	Emergency Relief Response
175	Nutrition Programme
180	Food Security & Livelihoods Programme
185	WASH Programme
190	Peace Building & Conflict Transformation
<b>Account Number</b>	<b>Liability Account</b>
201	Education Programme payable
202	Nutrition Programmes
203	Emergency Relief response payable
204	Peace building & conflict transformation payable
205	Discipleship Programmes
206	WASH Programme Payable
207	Food security & Livelihoods programme payable
208	Community meetings
209	Stakeholder/beneficiaries capacity building
210	Employee Benefits/Employee Provisions
211	Superannuation /retirement Payable
212	Accounting Fees
213	Hire/ training venue payable
214	Logistical transport project items

215	Accrued payroll payable
216	Employee medical insurance payable
218	Employee union due payable
219	Grants Received in Advance
220	Legal & permits fees payable
221	Personal income Tax
222	Advertising & Promotion
223	Audit Fees
224	Assets Purchased
225	Bank Charges
226	Business Planning, Reporting and Evaluation Costs
227	Cleaning & Pest Control
228	Office Consumables
229	Computer Expenses
230	Consultancy Fees
231	Depreciation - Motor Vehicle
232	Board/Governance Expenses meetings
233	Fundraising Expense
234	Insurance – General
235	Insurance - Public Liability
236	Insurance - Professional Indemnity
237	Staff Meeting Expenses
238	NGOs Membership Fees Paid
239	Motor Vehicle hire/Lease Payments
240	Motor Vehicle Fuel and Oil
241	Motor Vehicle Repairs & maintenance
242	Motor Vehicle Insurance
243	Motor Vehicle Registration
244	Postage, Freight and Courier
245	Publications and Information Resources
246	Office Rent
247	Repairs & Maintenance - Rental Properties

248	Salaries & Wages
249	Salaries &Wages Annual Leave Expense
250	Salaries &Wages Fringe Benefits Tax
251	Salaries &Wages Long Service Leave Expense
252	Salaries & wages recruitment expense
253	Salaries & wages sick leave
254	Salaries & wages termination payment
255	Salaries &Wages Cost Recovery
256	Security Expenses
257	Staff Amenities
258	Telephone & Internet charges
259	Volunteer cost
260	Utilities
261	Training & Development (staff)
262	Staff Field allowance
263	Travel & Accommodation &periderm
264	Write off expense

Account Number	Income/revenue Account
301	Grants (Commonwealth) Operating – Recurrent
302	Grants (Commonwealth) Operating – Non-recurrent
303	Grants (Commonwealth) – Capital
304	Grants (State) Operating – Recurrent
305	Grants (State) Operating – Non-recurrent
306	Grants (State) – Capital
307	Grants (Local) Operating – Recurrent
308	Grants (Local) Operating – Non recurrent
309	Grants (Local) – Capital
310	Grants – Other
311	Fundraising – Gifts

312	Donations received
313	Donations (Public collections)
314	Fundraising – Contributions
315	Contributions (Members
316	Contributions (Public)
317	Contributions (Government)
318	Contributions (Philanthropic trusts and corporations)
319	Fees and Charges – Restricted
320	Fees and Charges – Unrestricted
<b>Account Number</b>	<b>Expense Account</b>
501	Accounting Fees
502	Nutrition programmes
503	Education Programme
504	WASH Programme
505	Food Security & Livelihoods programme
506	Emergency Relief Response
507	Peace Building and Conflict Transformation
508	Advertising & Promotion
509	Audit Fees
510	Assets Purchased
511	Bank Charges
512	Business Planning, Reporting and Evaluation Costs
513	Cleaning & Pest Control
514	Office Consumables
515	Computer Expenses
516	Consultancy Fees
517	Depreciation - Motor Vehicle
518	Board/Governance Expenses
519	Legal Fees & Permits
520	Fundraising Expense
521	Logistical transport project items
522	Health & Safety

523	Insurance – General
524	Insurance - Public Liability
525	Insurance - Professional Indemnity
526	Meeting Expenses
528	NGOs Membership Fees Paid
529	Motor Vehicle Lease Payments
530	Motor Vehicle Fuel and Oil
531	Motor Vehicle Repairs & maintenance
532	Motor Vehicle Insurance
533	Motor Vehicle Registration
534	Postage, Freight and Courier
535	Publications and Information Resources
535	Office Rent
536	Repairs & Maintenance - Rental Properties
537	Salaries & Wages
538	Salaries &Wages Annual Leave Expense
539	Salaries &Wages Fringe Benefits Tax
540	Salaries &Wages Long Service Leave Expense
541	Salaries & wages recruitment expense
542	Salaries & wages sick leave
543	Salaries & wages termination payment
544	Salaries &Wages Cost Recovery
545	Security Expenses
546	Staff Amenities
547	Telephone & Internet charge
548	Volunteer cost
549	Utilities
550	Stakeholders/beneficiaries capacity building