

**Appendix I**

Category	Criteria
Labor	Recognize the liability for short-term labor benefits established in the labor collective bargaining agreements, including associate wages, benefits, perks, and other compensation or labor regulations. Example: Performance bonus paid to the associates for performing their services during the year, the liability which should be recognized monthly as earned.
Services and fees	Recognize the liability when the service is received. Example: if a consulting service lasts three months, an accrual should be recognized every month for three months, which will be cancelled one the payment is made, that is, an accrual for the total fee should not be recognized and expensed during the twelve months of the year.
Supplies	Recognize the liability for supplies when they are used and the payment has not been made, that is, an accrual for future supplies purchases should not be recognized.
Repairs & Maintenance	Recognize a liability when the repairs are executed, that is, accruals about future repairs should not be recognized.
Commercial	Recognize accrual, unless the expense is a percentage (%) of the sale. However, the accrual should be reviewed monthly to ensure execution.
Taxes other than income tax	Recognize the liability as the taxes are accrued. Example: A tax for annual economic activities is accrued during the twelve months of the year, which a monthly accrual can be recognized for this concept.