Annex A
Model: Chart of Account

Account numbering

Here is an example how the digits might be coded:

- 1000-1999: Asset accounts
- 2000-2999: Liabilities accounts
- 3000-3999: Equity accounts
- 4000-4999: Revenue accounts
- 5000-5999: Expense accounts

By separating each category by several numbers, many accounts can be added between any two while maintaining the logical order.

Sample

ASSET

Current Assets
1000 Petty Cash
1010 Bank account
1100 Accounts Receivable
1140 Other Receivables
1150 Allowance for doubtful Accounts

Fixed Assets
1500 Buildings
1550 Equipments
1600 Accumulated Depreciation,
    Buildings
1650 Accumulated Depreciation,
    Equipments

LIABILITIES

Current Liabilities
2000 Accounts Payable
2300 Accrued Expenses
2400 Employee benefits payable

Long Term Liabilities
2500 Bank loans Payable

EQUITY ACCOUNTS

3010 Capital
3020 Retained earnings

REVENUE ACCOUNTS

4000 Memberships Fees
4010 Competitions XXX
4020 Competitions YYY

EXPENSE ACCOUNTS

5000 Competitions
6000 Salaries
6010 Social Charges
7000 Rent
7050 Electricity
7060 Post
7100 Depreciation
Etc.