

Chart of Account

Section	Account Code	Account Title
Revenue Income	AP1000	Membership Subscription
	AP1010	Grants and Donations
	AP1020	Project Invoiced Sales
	AP1030	Project Accrued Income
	AP1040	Project Income in Advance
	AP1050	Interest on Deposits
	AP1060	Membership Bad Debts Written Back
	AP1070	Miscellaneous Income
Direct Costs	AP2000	External Collaborators
	AP2010	Sponsorship for Capacity Building
	AP2020	Technical Staff
	AP2030	Consultancy
	AP2040	Internships
	AP2050	Staff Training
	AP2060	Telephone
	AP2070	General Communication
	AP2080	Courier
	AP2090	Travel and Subsistence
	AP2100	Local Transport
	AP2110	Workshops, Conferences and Trainings
	AP2120	Hospitality
	AP2130	Advocacy
	AP2140	Publications
	AP2150	Promotional Material
	AP2160	Project Audit Fee
	AP2170	Capital Equipment
	AP2180	Computer Hardware and Software
	AP2190	Bad Debts Written off
AP2200	Other Charges	

Indirect Costs		
	AP3000	Salary costs
	AP3010	Contribution to Provident Fund
	AP3020	Employer Insurances
	AP3030	Casual Wages
	AP3040	Honoraria
	AP3050	Internships
	AP3060	Staff Costs Recharges to Project Direct Costs
	AP3070	Consultancy
	AP3080	Recruitment Advertising and Allied Costs
	AP3090	Staff Amenities and Welfare
	AP3100	Staff Training
	AP3110	Telephone
	AP3120	General Communication
	AP3130	Travel In-Country
	AP3140	Travel Ex-Country
	AP3150	Local Transport
	AP3160	Accommodation Lease Costs
	AP3170	Utilities
	AP3180	Printing and Stationery
	AP3190	Photocopying
	AP3200	Office Cleaning
	AP3210	Security
	AP3220	Building Maintenance
	AP3230	Equipment Maintenance
	AP3240	Computer Hardware and Software Maintenance
	AP3250	Computer Supplies
	AP3260	Website Maintenance and Server Costs
	AP3270	Executive Committee and Other Meetings
	AP3280	General Assembly
	AP3290	Conference Fee
	AP3300	Courier
	AP3310	Subscriptions and Books
	AP3320	Legal and Professional Charges
	AP3330	Hospitality
	AP3340	Bank Charges
	AP3350	Miscellaneous Expense
	AP3360	Exchange Rate Gain/loss
	AP3370	Depreciation on Freehold Property
	AP3380	Depreciation on Equipment
	AP3390	Depreciation on Furniture and Fittings
	AP3400	Depreciation on Computer Hardware and Software
	AP3410	Depreciation on Motor Vehicles

Fixed Assets	AP4000	Freehold Property
	AP4010	Equipment
	AP4020	Furniture & Fittings
	AP4030	Computer Hardware and Software
	AP4040	Motor Vehicles
	AP4050	Provision for Depreciation on Freehold Property
	AP4060	Provision for Depreciation on Equipment
	AP4070	Provision for Depreciation on Furniture and Fittings
	AP4080	Provision for Depreciation on Computer Hardware and Software
AP4090	Provision for Depreciation on Motor Vehicles	
Current Assets	AP5000	Membership Fee Debtors
	AP5010	Project Debtors
	AP5020	Project Work-in-Progress
	AP5030	Security Deposits
	AP5040	Staff Travel Advance
	AP5050	Prepaid Expenses
	AP5060	Collaborator Advances
	AP5070	Petty Cash
	AP5080	Petty Cash-Forex
	AP5090	SCB Current Account: 003-3-08558-2
	AP5100	SCB Savings Account (USD):BLP 003-2000-310840
	AP5110	SCB Savings Account (Bhat): 003-2-63478-6
	AP5120	SCB Fixed USD - 003-100021-0-840
AP5130	SCB APCAP:003-200107-3-840	
Current Liabilities	AP6000	Project Income in Advance
	AP6010	Memberssship subscription Advance
	AP6020	Deferred Grants
	AP6030	Expense creditors
	AP6040	Expense Accruals
Reserves and Surplus	AP7000	General Reserve
	AP7010	Inhouse Reserve Fund
	AP7020	Profit and Loss
Suspense	AP8000	Suspense

Departments	Department Code
Directorate	APD
Technical Staff	APT
Administration and Finance	APO
Facilities	APF
Depreciation	APD