

COAST Trust
Subjects: Chart of Accounts

A. Branch Accounts

Balance Sheet Item	
Assets	Liabilities
1. Cash in hand 2. Cash at bank 3. Loan Outstanding (With notes) 4. FDR Investment 5. DMRI 6. DMFI 7. DRFI 8. Receivable from RMC (-----) 9. Receivable from Donor (With notes) 10. Fixed Assets (With notes) 11. Loan and Advance (With notes) 12. Sundry Assets (With notes)	1. Capital Fund 2. Payable to PKSf- Mother A/C (With notes) 3. Payable to SF- RLF A/C (With notes) 4. Members' Savings Fund (With notes) 5. Emergency Fund 6. Payable to others (With notes) 7. DMR 8. DMF 9. DRF 10. Security Deposit 11. Payable to RMC (-----) 12. Payable to CREP 13. Other Liabilities (With notes)
Expenditure	Income
1. Salary & benefits 2. Office Rent 3. Office Maintenance 4. Utilities 5. Refreshment 6. Stakeholders Meeting/Workshop 7. Staff Training 8. Group members Training/meeting 9. Mail/Postage 10. Phone/Fax 11. Staff travel and allowance 12. Fuel/Oil 13. Repair & Maintenance 14. Stationary & Printing 15. Legal Expenses 16. Bank Charge 17. Savings Interest 18. Overhead Expense 19. Service Charge for SF (With notes) 20. Service Charge for PKSf (With notes) 21. DMRE 22. DMFE 23. DRFE 24. Other Programs Expenses (With notes) 25. Other Expenses (With notes) 26. Service Charge for Bank (With notes)	1. Service Charge from MF (With notes) 2. Old Printing material sale (With notes) 3. Admission fee 4. Investment Income (With notes) 5. Donor Grant (With notes) 6. Bank Interest 7. Other programs Income (With notes) 8. Other income (With notes)

Receipt		Payments	
1.	Cash in hand	1.	Salary & benefits
2.	Cash at Bank	2.	Office Rent
3.	Loan from PKSf Mother A/C (With notes)	3.	Office Maintenance
4.	Loan from SF RLF A/C (With notes)	4.	Utilities
5.	Loan realization (With notes)	5.	Refreshment
6.	Savings collection (With notes)	6.	Stakeholders Meeting /Workshop
7.	Service charge earned (With notes)	7.	Staff Training
8.	Emergency fund received	8.	Group members Training/Meeting
9.	Printing material sale (With notes)	9.	Mail/Postage
10.	Admission fee	10.	Phone/Fax
11.	Interest on Investment (With notes)	11.	Staff Travel and Allowances
12.	Donor Grant (With notes)	12.	Fuel/Oil
13.	Bank Interest	13.	Repair & Maintenance
14.	Received from other programs (With notes)	14.	Stationary & Printing
15.	Loan from RMC (-----)	15.	Legal Expenses
16.	Loan from others (With Notes)	16.	Bank Charge
17.	Security Deposit receipts	17.	Savings Interest
18.	Other receipts (With notes)	18.	Overhead Expense
19.	Revenue sale	19.	SC paid to SF (With notes)
		20.	SC paid to PKSf (With notes)
		21.	Repayment to others(With notes)
		22.	FDR Purchase
		23.	DMRI
		24.	DMFI
		25.	DRFI
		26.	Payment to other program (With notes)
		27.	Loans and Advance paid (With notes)
		28.	Other payable paid (With notes)
		29.	Emergency fund paid
		30.	Loan repay to PKSf-Mother (With notes)
		31.	Loan repay to SF-RLF
		32.	Other loans repay (With notes)
		33.	Fixed Asset Purchase (With notes)
		34.	Revenue purchase
		35.	Other payments (With notes)
		36.	Service Charge for Bank (With notes)

B . Central Accounts

Balance Sheet Item	
Assets	Liabilities
<p>Fixed assets</p> <p>1. Property, Plant , Furniture & equipment. 2. Long term investment</p> <p>Current assets</p> <p>1 Loan to member 2 Other loan short term 3 Accounts receivable 4 Advance. deposit & pre-payments 5 Stock & stores 6 FDR Investment 7 Cash in hand 8. Cash at bank</p>	<p>Fund and Liabilities</p> <p>1. Donor fund 2. Cumulative Surplus 3. Reserve fund 4. Other funds (Fixed assets acquisition fund)</p> <p>Non- current liabilities</p> <p>1.loans from PKSF 2.Loans from other long term 3.Loan from other commercial bank-long term</p> <p>Current Liabilities</p> <p>1.Loans from PKSF 2. Member saving deposits 3.Accounts Payables 4.Loan loss provision 5. Disaster management fund 6. Gratuity fund 7. Emergency fund (Loan insurance)</p>
Expenditure	Income
<p>1. Service charge of PKSF loan 2. Interest on members savings 3. Other loans interest 4. Salary & benefits 5. Office Rent 6. Office Maintenance 7. Utilities 8. Refreshment 9. Advertisement 10. Staff Training 11. Mail/Postage 12. Phone/Fax 13. Traveling 14. Fuel/Oil 15. Repair & Maintenance 16. Stationary & Printing 17. Legal Expenses 18. Registration fee 19. Meeting expense 20. Audit fee 21. Bank Charge 22. Tax Expense (AIT) 23. Taxes 24. Donor Expenses 25. Loan loss provision (LLP) 26. Disaster management fund 27. Depreciation 28. Other Expenses (With notes)</p>	<p>1. Service charges on loan 2. Interest provision on loan 3. Bank interest 4. Bank interest on FDR 5. Other Sales (Form) 6. Donation 7. Other income 8. Overhead income 9. COAST contribution</p>

Receipt	Payments A/C
<ol style="list-style-type: none"> 1. Service charges on loan 2. Interest provision on loan 3. Bank interest 4. Bank interest on FDR 5. Other Sales (Form) 6. Donation 7. Other income 8. Overhead income 9. COAST contribution 10. Loans received from PKSF 11. Loans received from SF 12. Loans received from Bank 12. Member Savings realized 13. Members Loan recovery 13. Micro insurance realized 14. Advance recovered 15. All receivable Received (Donor , MF & Guest house)) 	<ol style="list-style-type: none"> 1. Service charge of PKSF loan 2. Interest on members savings 3. Other loans interest 4. Salary & benefits 5. Office Rent 6. Office Maintenance 7. Utilities 8. Refreshment 9. Advertisement 10. Staff Training 11. Mail/Postage 12. Phone/Fax 13. Traveling 14. Fuel/Oil 15. Repair & Maintenance 16. Stationary & Printing 17. Legal Expenses 18. Registration fee 19. Meeting expense 20. Audit fee 21. Bank Charge 22. Tax Expense (AIT) 23. Taxes 24. Donor Expenses 25 .Loan loss provision (LLP) 26. Disaster management fund 27. Depreciation 29. Other Expenses (With notes) 30. Loans paid to PKSF 31. Loans paid to SF 32. Loans paid to Bank 33. Loans paid to Guest House 34. payable paid 35. provision paid 36. Gratuity paid