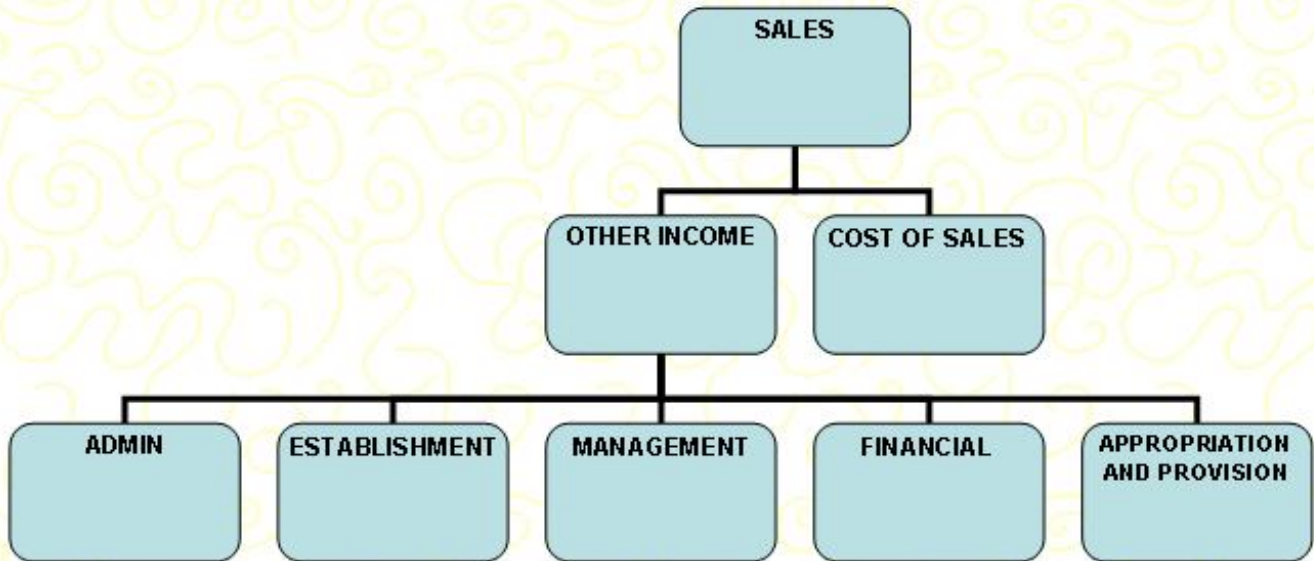


Account Code chart - detailed

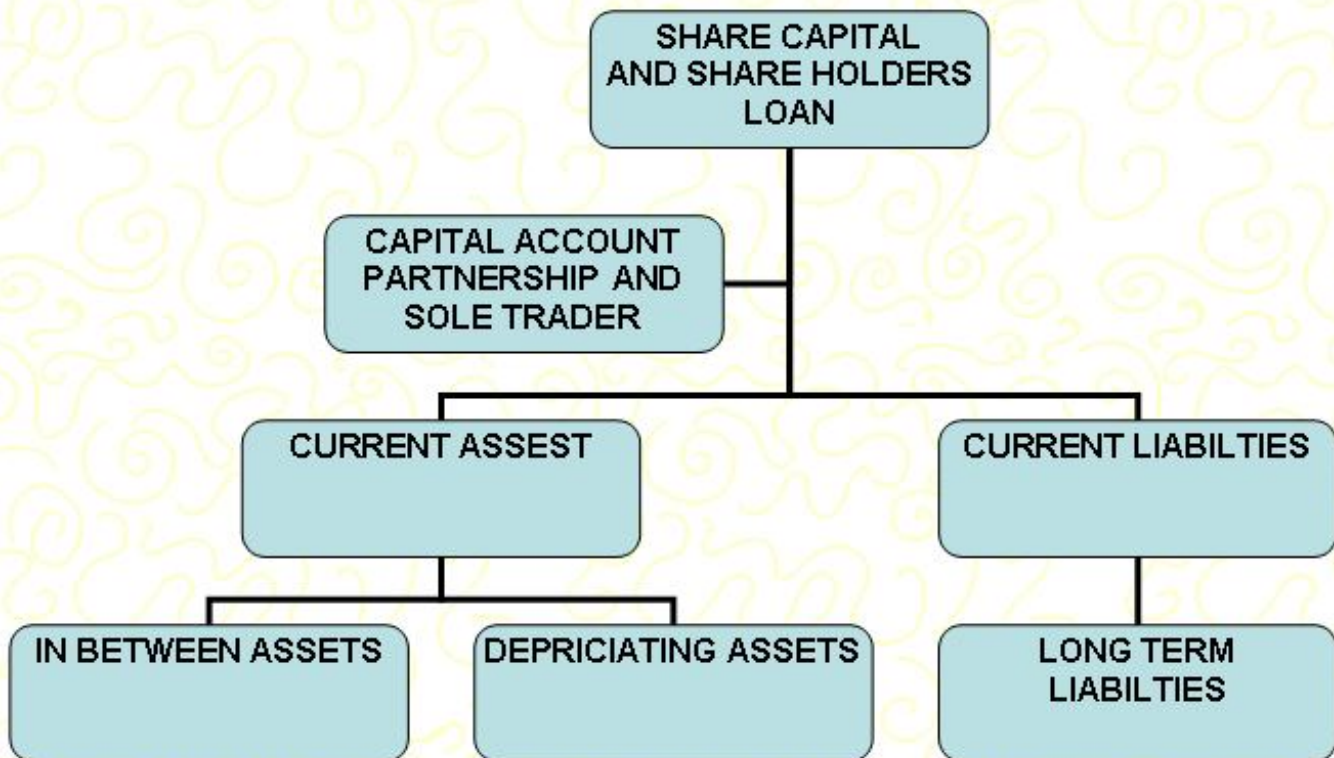
Notes:

1. Items marked '**' are 'hard coded', so should not be changed. Items marked '*' are also 'hard coded' (as regards their use), but the 'name' used for the account can be changed - e.g. you can replace 'BANK' with the name of your Bank if you wish.
2. The named Accounts in the list below are those you will find 'already opened' when the program is first started, as these are common to most businesses. However, the list is by no means complete (especially the 'other' Accounts), so other Accounts may have to be 'opened' to suit your needs. Use the existing list to guide you, so that you open new Accounts within the proper 'heading'.

OF REVENUE NATURE



OF CAPITAL NATURE



Account codes in detail

SALES (- Entries)

- 1* SALES
- 2 - 49 other SALES (User entered sales departments)

Note: 1 - 49 Grouped as 'SALES'

GENERAL SALES TAX (+ Entries - NOT used for VAT)

- 50* GENERAL SALES TAX (Tax included in SALES 1 - 49)
(Not used in the RSA! Leave blank if not used)

COST OF SALES (+ Entries)

- 51** OPENING STOCK
- 52** OPENING WORK-IN-PROGRESS
- 53** PURCHASES (For trading purposes)
- 54 PACKING MATERIAL
- 55 RAILAGE AND FREIGHT
- 56 WORKSHOP EXPENSES
- 57 WAGES (Commissions paid)
- 58 - 65 ANY OTHER HEADINGS (User entered costs)
- 66 - 148 OTHER DIRECT COSTS (User entered costs)
- 149** CLOSING WORK-IN-PROGRESS (See 'Stock' 'End of each
Month - Stock Adj.')
- 150** CLOSING STOCK (See 'Stock' 'End of each Month - Stock Adj.')

Note: 66 - 148 Grouped as 'OTHER DIRECT COSTS'. This produces a separate schedule, and can be used for special categories.

OTHER INCOME (- Entries)

- 151** RENT RECEIVED
- 152 INTEREST RECEIVED
- 153 LEASE CHARGES RECOUPED
- 154** PROFIT ON SALE OF FIXED ASSETS
- 155 BAD DEBTS RECOVERED
- 156 - 200 OTHER SUNDRY INCOME (User entered Account)

Note: 156 - 200 Grouped as 'OTHER INCOME'.

ADMINISTRATION EXPENSES (+ Entries)

- 201 ADVERTISING
- 202 BAD DEBTS
- 203 COMPANY FORMS AND LICENCES
- 204 DISTRIBUTION COSTS
- 205 DONATIONS
- 206 FEES
- 207 INSURANCES
- 208 LEGAL FEES
- 209 MEDICAL EXPENSES
- 210 MOTOR RUNNING EXPENSES
- 211 OFFICE EXPENSES
- 212 PATENT EXPENSES
- 213 POSTAGE, PRINTING AND STATIONERY
- 214 RESEARCH EXPENSES
- 216 SALARIES AND WAGES
- 217 SECURITY SERVICES
- 218 SUBSCRIPTIONS
- 219 TELEPHONE CHARGES
- 220 TRAVELLING AND ENTERTAINMENT
- 221 - 325 OTHER ADMINISTRATION EXPENSES (User entered
Accounts)

ESTABLISHMENT EXPENSES (+ Entries)

- 326 ELECTRICITY AND WATER
- 327 INSURANCES
- 328 REPAIRS AND MAINTENANCE
- 329 RENT
- 330 RATES
- 331 - 375 OTHER ESTABLISHMENT EXPENSES (User entered Accounts)

MANAGEMENT EXPENSES (+ Entries)

- 376 DIRECTORS' SALARIES
- 377 MANAGERS' SALARIES
- 378 MANAGEMENT FEES
- 379 MANAGEMENT TRAINING
- 380 - 400 OTHER MANAGEMENT EXPENSES (User entered Accounts)

FINANCIAL EXPENSES (+ Entries)

- 401 AUDITORS' REMUNERATION
- 402 BANK CHARGES
- 403** INTEREST ON OVERDRAFT
- 404 LEASE CHARGES
- 405** INTEREST ON SHORT TERM LOANS
- 406** INTEREST ON LONG TERM LOANS
- 407** DEPRECIATION
- 408 - 475 OTHER FINANCIAL EXPENSES (User entered Accounts)

PROVISIONS AND WRITE-OFFS (+ Entries)

- 476 PROVISIONS
- 477* RESERVES
- 478* OTHER RESERVES
- 479 PROVISION FOR LATENT DEFECTS
- 480** REVALUATION OF FIXED ASSETS
- 481** GOODWILL WRITTEN OFF
- 482 - 500 OTHER PROVISIONS (User entered Accounts)

LOSS ON SALE OF FIXED ASSETS (+ Entries)

- 501** LOSS ON SALE OF FIXED ASSETS (See notes on Depreciating Assets)

APPROPRIATIONS (+ Entries)

- 502 OTHER APPROPRIATIONS
- 503** PROPOSED DIVIDENDS
- 504** NORMAL TAX
- 505** TRANSFER OF REVALUATION TO NON DISTRIBUTABLE RESERVE (+/-)
- 508** EXTRAORDINARY ITEMS (+/-)
- 509** PRIOR YEAR ADJUSTMENTS (+/-)
- 510 - 525 OTHER APPROPRIATIONS (User entered Accounts)

CAPITAL (Equity) (Companies only) (- Entries)

- 526** SHARE CAPITAL (or MEMBERS' CONTRIBUTIONS)
- 527** SHARE PREMIUM
- 528** NON-DISTRIBUTABLE RESERVE
- 529** RETAINED INCOME (LOSS) (a LOSS has a + Balance)
- 530 - 550 OTHER RESERVES (User entered Accounts)

Note: 530 - 550 Grouped as 'OTHER RESERVES'.

CURRENT ASSETS (+/- Entries, + Balance)

- 551** STOCK ON HAND
- 552** WORK-IN-PROGRESS
- 553* ACCOUNTS RECEIVABLE (Debtors)
- 554** CASH RESOURCES (Cash on hand)
- 555** TAXATION PAID IN ADVANCE
- 556* BANK
- 557* BANK
- 558* BANK
- 560*** VAT PAID / G.S.T. (not currently used in R.S.A.)
- 570 SALES CONTROL (standard account as per manuals)

571 CASH CONTROL (standard account as per manuals)
559 - 650 OTHER ACCOUNTS RECEIVABLE (User entered Debtors)

Note:

1. 553 and 559 - 650 (excluding 560, 570 and 571) are Grouped as 'ACCOUNTS RECEIVABLE'.
2. 553 is usually used to indicate the 'Total Owing' by Debtors in an 'external' Debtors' Ledger.
3. 556 - 558 are Grouped as 'BANK'.
4. Control Accounts usually have a zero balance in them. Accounts 570, 571 and 670 are 'standard' account numbers used by external programs like Point-of-Sale, Debtors and Creditors when those programs generate postings within the General Ledger.

CURRENT LIABILITIES (+/- Entries, - Balance)

651* ACCOUNTS PAYABLE (Creditors)
652** TAXATION
653* BANK OVERDRAFT
654* BANK OVERDRAFT
655* BANK OVERDRAFT
656** PROVISIONS
657** DIVIDENDS RECOMMENDED (Companies only)
660* VAT RECEIVED / G.S.T. (**not** currently used in R.S.A.)
670 PURCHASES CONTROL (standard account as per manuals)
658 - 750 OTHER ACCOUNTS PAYABLE (User entered Creditors)

Note:

1. 651 and 658 - 750 are Grouped as 'ACCOUNTS PAYABLE'.
2. 651 is usually used to indicate the 'Total Owing' to Creditors in an 'external' Creditors' Ledger.
3. 653 - 655 are Grouped as 'BANK OVERDRAFT'.

IN-BETWEEN ASSETS (+ Entries)

751** PRELIMINARY EXPENSES
752** GOODWILL
753* LAND AND BUILDINGS
754** LOAN LEVY
755 - 800 OTHER (User entered Assets of a 'Fixed' or non-depreciating nature; shares and loans)

Note: 755 - 800 Grouped as 'OTHER ASSETS'.

DEPRECIATING FIXED ASSETS (Entries as indicated)

801 COMPUTERS (Existing - at Cost - no Tax) (+)
802 COMPUTERS ADDITIONS (New computers at Cost) (+)
803 COMPUTERS SALE PROCEED (Selling Price) (-)
804 COMPUTERS SALE CONTRA (Balancing Contra Account) (+)
805 COMPUTERS DEPRECIATION TO DATE (since new) (-)

806 - 810 OTHER DEPRECIATING ASSET
811 - 815 OTHER DEPRECIATING ASSET
816 - 820 OTHER DEPRECIATING ASSET
821 - 825 OTHER DEPRECIATING ASSET

826 MOTOR VEHICLES
827 MOTOR VEHICLE ADDITIONS
828 MOTOR VEHICLE SALE PROCEED
829 MOTOR VEHICLE PROCEED CONTRA
830 MOTOR VEHICLE DEPRECIATION TO DATE

831 PLANT AND EQUIPMENT
832 PLANT AND EQUIPMENT ADDITIONS
833 PLANT AND EQUIPMENT SALE PROCEED
834 PLANT AND EQUIPMENT PROCEED CONTRA
835 PLANT AND EQUIPMENT DEPRECIATION TO DATE

836 FURNITURE AND EQUIPMENT
837 FURNITURE AND EQUIPMENT ADDITIONS
838 FURNITURE AND EQUIPMENT SALE PROCEED
839 FURNITURE AND EQUIPMENT PROCEED CONTRA
840 FURNITURE AND EQUIPMENT DEPRECIATION TO DATE

841 - 845 OTHER DEPRECIATING ASSET

846 - 850 OTHER DEPRECIATING ASSET

Note: See notes on 'Depreciating Assets'.

LONG TERM LIABILITIES (- Entries)

851* LONG TERM LIABILITIES

852 - 860 OTHER LONG TERM LIABILITIES (User added Accounts)

Note: 851 - 860 are Grouped as 'LONG TERM LIABILITIES'.

SHAREHOLDERS/MEMBERS LOAN ACCOUNTS (for Limited liabilities and CC's)

861** SHAREHOLDERS' (or MEMBERS'/DIRECTORS') LOANS

862 - 900 OTHER SHAREHOLDER (or MEMBER) LOANS (User added)

Note: 854 and 861 - 900 are used differently for Sole Traders and Partnerships (see below).

CAPITAL ACCOUNTS (Sole Traders and Partnerships only)

861* OPENING CAPITAL (Partner 1) (+/- Balance)

862* CAPITAL INTRODUCED (Partner 1) (- Entries)

863 - 870 DRAWINGS (Partner 1) (+ Entries)

871* OPENING CAPITAL (2)

872* CAPITAL INTRODUCED (2)

873 - 880 DRAWINGS (2)

881* OPENING CAPITAL (3)

882* CAPITAL INTRODUCED (3)

883 - 890 DRAWINGS (3)

891* OPENING CAPITAL (4)

892* CAPITAL INTRODUCED (4)

893 - 900 DRAWINGS (4)

Note:

1. A Sole Trader is treated as one Partner.
2. The 8 Accounts for 'Drawings' are Grouped as 'DRAWINGS' for each Partner.
3. Each Partner is allocated a block of 10 Accounts.
4. Opening Capital is used as the 'contra' for all the other entries when starting a Ledger.
5. Capital gains (sale of shares, property) are Capital Introduced.

OTHER ACCOUNTS (Not part of the General Ledger)

901 - 999 OTHER ACCOUNTS (User added Accounts - see the notes on 'Using the 'Other' accounts'.)

