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| **CHART OF ACCOUNT** | **EXPENSES** |
| Marketing | Billboard  Business cards  Any payment made towards marketing |
| Electricity | Token purchases  Electricity bills |
| Monthly shopping | All monthly shopping  Pesticides  Toiletries  Detergents |
| Courier charges | Trolley  Any individual paid to carry goods  Payment made on behalf of customers |
| Stationery | Stretch wrap  Clear tape  Thermal rolls  Coloured stickers  Note books  Pens and other related expenses |
| Electronics M/Repair | Keyboard batteries  Mouse batteries  Cables  Electronic related expenses |
| Fuel | Koko fuel  Motor vehicle fuel  Generator fuel  Motor vehicle related expenses |
| Staff transport | Record daily fare |
| Staff breakfast/ lunch | Breakfast  Food delivery money |
| Audit fees | Accountancy |
| Garbage collection | Garbage collection |

All the above mentioned to be entered in the mentioned chart of account for proper accounting purposes.

Ensure to attach receipts and for motor vehicle fuel specify the motor vehicle fuelled by indicating the number plate.

Avoid transacting using the office expenses account.

Discount to be specified if it was received or allowed to who.