

**AMNESTY INTERNATIONAL
COMMON CHART OF ACCOUNTS DEFINITIONS
FINAL DECEMBER 2011**

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Introduction

This document contains the definitions for all cost centre codes and account codes in the Amnesty International Common Chart of Accounts (“COCOA”). It is the definitive document to be used for **all entities reporting under the common accounting framework from 1 January 2012** and must be used to ensure consistent classification of items when coding transactions under the COCOA.

The COCOA has a two dimensional structure comprising **cost centres** representing types of activities or human rights projects and **account codes** representing the nature of income, expenditure, assets and liabilities.

Each item of income and expenditure and every asset or liability recognised in the COCOA should be coded to both an account code and a cost centre code. Each cost centre code has four digits and each account code has three digits so each code will be of the form XXXX-YYY.

For example: Air travel expenditure relating to media activity for a Forced Evictions project (Demand Dignity Portfolio) would be recorded as follows:

Debit Forced Evictions: media (air travel expense) 2534 -261
Credit Cash 9999 - 605

Code Overview

1. Cost centre codes

There are five categories of cost centres in the COCOA. The page numbers in brackets refer to the COCOA structure (excel workbook).

1. Fundraising and other income (page 2)
2. Human rights (pages 3 – 5)
3. Organisational support (page 6)
4. Intercompany (page 7)
5. Balance sheet (page 1)

Detailed definitions and examples for the fundraising and other income, human rights and organisational support cost centres are included on pages 8 - 39 of this document.

All AI Sections, Structures and other entities have been allocated a unique **intercompany cost centre code**. These codes will be used to identify the counter-party for each intercompany transaction and hence will assist with elimination of intercompany transactions on consolidation.

For example: If AI Sweden is providing funding to AI Turkey, then the relevant cost centre code will be 8455 - Turkey

Code 9999 (“a dummy code”) has been established as a **balance sheet cost centre code**. This dummy code should be used to complete the seven digit coding required by the COCOA and to signal that a balance sheet item does not have income statement impact, with the exception of intercompany payables and receivables for which the relevant intercompany cost centre code should be used to signify the counter-party.

For example: the coding to be used for a current prepayment asset will be 632 – 9999, where 632 is the account code: “prepayments (current)” and 9999 is the balance sheet item cost centre code

2. Account codes

The account codes have been designed to ensure that a statement of financial position (balance sheet) at the end of any financial period and a statement of comprehensive income for any financial period for the AI movement can be prepared which is compliant with International Financial Reporting Standards.

There are seven categories of account code in the COCOA. The page numbers in brackets refer to the COCOA structure (excel workbook).

1. Income (page 8)
2. Intercompany income (page 11)
3. Expenditure (pages 8 – 10)
4. Intercompany expenditure (page 11)
5. Other comprehensive income (page 10)
6. Balance sheet (pages 12 – 13)
7. Intercompany balance sheet (page 14)

Detailed definitions and examples for all account codes are included on pages 42 – 94 of this document.

Coding Guidance

1. Total Codes

All cost centre codes of the form “XX00” and all account codes of the form “XX0” (that is codes with names that start with “Total”) **should not be used for coding purposes** as these are codes that will be used in the reporting hierarchy only.

2. COCOA Light Codes

To simplify the coding structure for smaller AI entities that have a limited number of transactions, certain “unallocated” cost centre and account codes have been included in the structure. These are annotated as COCOA Light codes in the COCOA structure and are of the form “XX99” for cost centre codes and “XX9” for account codes. A summary of all COCOA Light codes is presented in Appendix 1 (see page 96).

For example, where the criteria for use are met, an AI entity could report all governance activity spend using cost centre code 7299 “Unallocated governance costs” as opposed to allocating spend between cost centres for annual general meetings, board of directors, annual reports, company secretarial, international meetings etc.

AI entities should follow the guidance below to determine whether the criteria for **automatic use of COCOA Light codes** have been met. If the criteria are met, no prior agreement needs to be sought from the International Accounting Team at the Secretariat.

1. Any or all of the COCOA Light Codes may be used by any AI entity with **total expenditure in financial year 2010 of less than €1,000,000** (excluding contributions to the Secretariat)
2. Individual COCOA Light Codes in the expenditure account code range may be used by any AI entity if the **relevant annual expense is less than €10,000**.

For example, if an AI entity has total annual travel expenditure of €9,000, all travel costs could be recorded using the unallocated travel expense account code 269.

If the above criteria are not met but your AI entity wishes to use some or all of the COCOA Light codes, please contact the International Accounting Team at the International Secretariat to discuss further.

3. COCOA Extra Light

COCOA Extra Light codes have been added primarily to use as an interim measure to consolidate AI entities which have not yet applied the Common Accounting Framework (seven cost centre codes and six account codes). These are annotated as COCOA Extra Light codes in the COCOA structure and are of the form “X999” for cost centre codes and “X99” for account codes. A summary of all COCOA Extra Light codes is presented in Appendix 1 (see page 97).

Please contact the International Accounting Team for further guidance regarding the use of COCOA Extra Light codes.

4. Staff Cost Allocation

The principles for allocating staff costs to cost centres under the framework are summarised below:

- **Fundraising cost centres:** Staff costs should be allocated across individual fundraising cost centres where possible but this is not mandatory. If allocation to individual cost centres is not possible, staff costs should be allocated to the appropriate cost centre range using the unallocated staff costs cost centre code within each range. *For example: “unallocated staff costs – donor acquisitions cold recruitment”*
- **Human rights cost centres:** All AI entities that have staff over of €1,000,000 per annum will be required to allocate staff costs across individual human rights cost centres. If below this threshold, staff costs will be allocated to the appropriate cost centre range using the unallocated staff costs cost centre codes within each cluster. *For example: “Unallocated staff cost – Critical Pathways”*
- **Organisational support cost centres:** Organisational support staff costs should be allocated to the relevant cost centre code. *For example: salary costs of IT department employees should be coded to “Information technology” and salary costs of the AI Executive Director should be coded to “Executive Director”*

The estimated percentage of time spent on activities or projects could be recorded on an excel spreadsheet, so that total staff costs for employees can be apportioned to the relevant cost centre codes. The method selected by AI entities should ensure that apportionment of staff costs to costs centres is made on a reasonable and consistent basis. **Please refer to 06 Staff Cost Allocation accounting policy paper for further details on appropriate apportionment methodologies.**

4. Staff Cost Allocation (continued)

During the implementation planning phase, the Project Team will assist each AI entity in designing a staff cost allocation process that is COCOA compliant.

Staff costs may be incurred that contribute directly to the output of more than one cost activity category (multi-activity staff costs). For the purpose of coding expenditure in the COCOA, staff multi-activity costs should be apportioned between one or more cost centres, or cost centre ranges, based on the estimated percentage of time spent on each different activity or project.

5. Non-staff multi-activity costs (e.g. support costs or overheads)

Expenses may be incurred that contribute directly to the output of more than one cost activity category. Such costs are referred to as multi-activity costs. Examples of non staff multi-activity costs include:

- Stationery and postage costs for bulk appeal mailings
- Supporter and activist recruitment costs
- General market research

For the purpose of coding expenditure in the COCOA, multi-activity costs **should not be apportioned** between one or more cost centres but should be coded to one cost centre only based upon the primary purpose of the expenditure.

The following may be used as indicators to determine whether the primary purpose of the expenditure relates to a particular activity and hence a particular cost centre:

- The expense has been included in the related department/team budget for the financial year
- The decision to incur the expense was made by the related department's director or manager although the activity may be undertaken by more than one department or team

It is important to eliminate differences in the cost allocation bases applied by AI entities under the common accounting framework. **Please refer to 08 Allocation of Multi-activity Non Staff Costs accounting policy paper for further details on appropriate apportionment methodologies.**

6. Coding choices for human rights activities

There may be many human rights projects undertaken by your AI entity that could be coded to either a Critical Pathways human rights cost centre or a non Critical Pathways human rights cost centre in the human rights cost centre code range.

For example a media project on maternal mortality in Belize could be coded to either “2284 - Maternal Health: media” or “4314 - Gender related projects: media”.

Common Chart of Accounts Definitions

For all human rights expenditure, **the Critical Pathways codes (2000 – 3999) should be used in the first instance for COCOA coding purposes.** Only if the expenditure does not relate to a Critical Pathway or GPS 2 priority project should the non global human rights or unique country work cost centre codes be used. Please refer to page 26 for further guidance.

**COMMON CHART OF ACCOUNTS
COST CENTRE DEFINITIONS**

Fundraising and Other Income Cost Centre Definitions

Introduction

There are seven fundraising and other income cost centre “ranges” in the Common Chart of Accounts:

Codes	Description	Income and/or expenditure
12XX	Donor Acquisitions: cold recruitment	Income and expenditure
13XX	Donor Acquisitions: warm recruitment	Income and expenditure
14XX	Donor Continuing	Income and expenditure
15XX	Other Fundraising	Income and expenditure
16XX	Fundraising support	Expenditure only
17XX	Merchandise	Income and expenditure
18XX	Other Income	Income and expenditure

Code Overview

1. Donors

Please be aware that **no distinction is made between members, supporters or activists** in this framework (collectively referred to as “donors”). Further this framework makes no distinction between types of members (e.g. members with voting rights, members without voting rights).

2. Fundraising income recognition

- Income from regular donations however received (e.g. cash, cheque, credit card, auto-payment) should be recognised on a cash receipts basis. **Refer to 02A Regular Donor Income accounting policy paper.**
- Legacy income should be recognised on a cash receipts basis. **Refer to 02B Legacy Income accounting policy paper.**
- Income from government or other grants should generally be recognised when the related expenses are incurred. **Refer to 02D Grants accounting policy paper for further details.**
- Unless otherwise stated, all other fundraising income types should be recognised on a cash receipts basis

3. Merchandise income recognition (02E Merchandise and Publications accounting policy paper)

- Income from the sale of goods shall be recognised when AI has transferred to the buyer the significant risks and rewards of ownership of the goods.
- Income from royalties should be recognised on an accruals basis in accordance with the substance of the relevant agreement.
- Income should be recorded net of any relevant sales taxes, goods and services taxes and value added taxes.

4. Restricted income

Fundraising and Other Income Cost Centre Definitions

If income is received that can only be applied for a particular purpose within the agreed objectives of the AI entity as set out by the donor or the funder, this income can be coded as restricted in the COCOA using the account code, 135. **Please refer to the account code definitions for further guidance.**

Fundraising and Other Income Cost Centre Definitions

5. Capital fundraising

If income has been raised for capital fundraising purposes (income that can only be spent on the acquisition or refurbishment of property), then this income should also be coded as restricted, using the restricted income account code 135. **Please refer to the account code definitions for further guidance and the example below.**

For example: An AI entity receives legacy income that may only be used to purchase a new office building as specified by the donor.

The income should be coded as follows:

Cost centre 1512: Other Fundraising - Legacies and bequests

Account code 135: Restricted income

6. Recording of costs

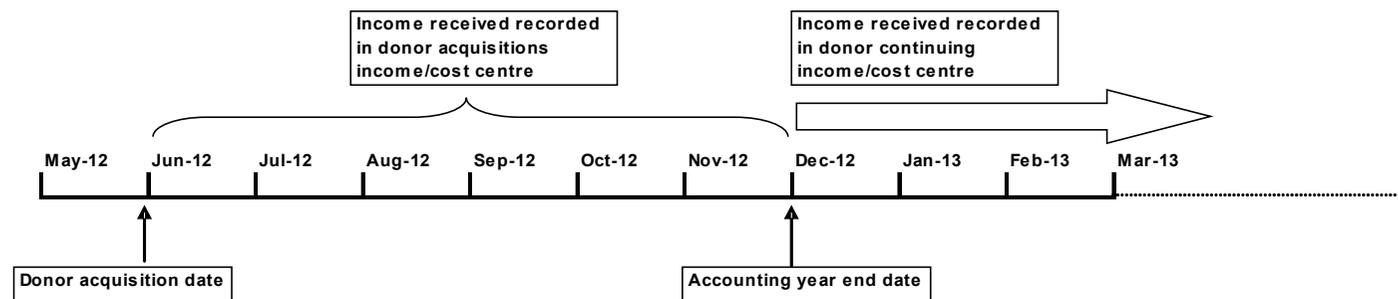
Expenditure charged to fundraising and other income cost centre codes should **represent direct costs only**. That is only costs that can be identified with the Fundraising Department or Fundraising Team should be coded here. **Indirect costs** defined as expenses incurred in joint usage which therefore cannot be identified with a specific cost centre (such as expenses relating to premises, depreciation, consumables, utilities) **should not be coded to these cost centres**. Indirect costs should be included in the relevant support cost centres in the COCOA (for example, organisational support or fundraising support).

Where possible, **staff costs** should be allocated to the individual cost centre codes. Where it is not possible to allocate costs to individual codes, **staff costs** should be recorded using the “unallocated staff costs” codes in each range (**code numbers 1211, 1311, 1411, 1511, 1611, 1711 and 1811**). Staff cost allocation should be based upon the **estimated time spent by each employee on each activity**. The estimated percentage of time spent on each activity area could be recorded on an excel spreadsheet maintained by the Fundraising Director or Fundraising Manager, so that total staff costs can be apportioned to the relevant codes. The method selected should ensure that apportionment of staff costs to fundraising and other income cost centres is made on a reasonable and consistent basis.

Fundraising and Other Income Cost Centre Definitions

Donor Acquisitions: cold recruitment

Fundraising income or expense related to the acquisition of donors using cold recruitment channels should be coded to these cost centres. Cold recruitment targets individuals who have no previous association with AI. Donor income should be recorded in accordance with the income recognition policy (i.e. on a cash receipts basis) using these cost centres from the donor acquisition date to the last day of the accounting year in which the acquisition occurred. The donor acquisition date is the date the first payment is received. Please see the illustrative example below:



Please note that if your AI entity has a different acquisition income recognition principle (for example income from donors is recognised as acquisition income for twelve months post acquisition date) and if it has been agreed with the International Accounting Team at the Secretariat that the impact would be immaterial for global financial reporting, local acquisition income recognition policies can be retained under the Common Accounting Framework.

Code	Cost Centre Name	Definition
1000	Total Fundraising and Other	Do not use for coding transactions (reporting hierarchy)
1050	Total Fundraising	Do not use for coding transactions (reporting hierarchy)
1100	Total Donor Acquisitions	Do not use for coding transactions (reporting hierarchy)
1200	Total Donor Acquisitions: cold recruitment	Do not use for coding transactions (reporting hierarchy)
1211	Unallocated staff cost – cold recruitment	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range
1212	Cold recruitment: prospect mailings	Income from or costs of direct (paper) mail appeals sent to prospective donors
1214	Cold recruitment: direct dialogue/F2F	Income from or costs of Face to Face/direct dialogue activity in a public place (street/festival/mall etc) to acquire donors
1216	Cold recruitment: door to door	Income from or costs of acquisition of donors from door to door visits
1218	Cold recruitment: field marketing	Income from or costs of marketing activities conducted in a public place (street/festival/mall etc) for the purpose of identifying and engaging with individuals who wish to financially support AI
1220	Cold recruitment: by member/supporter	Income from or costs of acquisition of donors, where existing members or supporters have provided information about a prospective member or supporter who then joins or donates to AI
1222	Cold recruitment: response advertising	Income from or costs of press (magazine, newspaper or periodical), television and radio advertisements to acquire new donors

Fundraising and Other Income Cost Centre Definitions

1224	Cold recruitment: inserts	Income from or costs of inserts (magazine, newspaper or periodical) to acquire new donors
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Donor Acquisitions: cold recruitment (continued)

Code	Cost Centre Name	Definition
1226	Cold recruitment: web	Income from or costs of acquisition of donors through the AI website or other electronic communication
1228	Cold recruitment: SMS	Income from or costs of acquisition of donors through Short Message Systems (“SMS”)
1230	Cold recruitment: telemarketing	Income from or costs of telephone activity, for the purpose of acquiring donors (both solicited and unsolicited)
1232	Cold recruitment: smartphone apps	Income from or costs of smartphone applications used to acquire donors
1234	Cold recruitment: telefacing	Income from or costs of a hybrid telemarketing and direct dialogue process (a physical meeting is arranged with the potential donor after initial telephone contact is made) Please note that if funding is not secured during the initial telephone contact stage, then any income or costs of this activity, at the physical meeting stage, should be reported using the warm recruitment: telefacing code.
1238	Cold recruitment: other	Income from or costs of cold recruitment activities not defined above
1299	Unallocated cold recruitment	Unallocated cold recruitment income or expense (i.e. income or costs that would be coded to 1211 - 1238 above) This code must only be used by AI entities that have approval from the International Accounting Team.

Fundraising and Other Income Cost Centre Definitions

Donor Acquisitions: warm recruitment

Fundraising income and expenses related to the acquisition of donors using warm recruitment channels should be coded to these cost centres. Warm recruitment targets individuals who have an association with AI e.g. already activists but not donors. Donor income should be recorded in accordance with the income recognition policy (i.e. on a cash receipts basis) in these cost centres from the donor acquisition date to the last day of the accounting year in which the acquisition occurred. The donor acquisition date is the date the first payment is received. See example in 'Donor Acquisitions: cold recruitment' section above.

Please note that if your AI entity has a different acquisition income recognition principle (for example income from donors is recognised as acquisition income for twelve months post acquisition date) and if it has been agreed with the International Accounting Team at the Secretariat that the impact would be immaterial for global financial reporting, local acquisition income recognition policies can be retained under the Common Accounting Framework.

Code	Cost Centre Name	Definition
1300	Total Donor Acquisitions: warm recruitment	Do not use for coding transactions (reporting hierarchy)
1311	Unallocated staff cost – warm recruitment	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range
1312	Warm recruitment: direct mailings	Income from or costs of (paper) mail appeals sent to prospective donors
1316	Warm recruitment: door to door	Income from or costs of acquisition of donors from door to door visits
1320	Warm recruitment: member/supporter	Income from or costs of acquisition of donors, where existing members or supporters have provided information about a prospective member or supporter, who then joins or donates to AI
1326	Warm recruitment: web	Income from or costs of acquisition of donors through the AI website or other electronic communication
1328	Warm recruitment: SMS	Income from or costs of acquisition of donors through SMS
1330	Warm recruitment: telemarketing	Income from or costs of telephone activity, conducted for the purpose of acquiring donors (both solicited and unsolicited)
1332	Warm recruitment: smartphone apps	Income from or costs of smartphone applications used to acquire donors
1334	Warm recruitment: telefacing	Income from or costs of a hybrid telemarketing and direct dialogue process (a physical meeting is arranged with the potential donor after initial telephone contact is made) where funding is secured at the physical meeting stage and not at the initial telephone contact stage
1338	Warm recruitment: other	Income from or costs of warm recruitment activities not defined above
1399	Unallocated warm recruitment	Unallocated warm recruitment income or expense (i.e. income or costs that would be coded to 1311 - 1338 above) This code must only be used by AI entities that have approval from the International Accounting Team.

Fundraising and Other Income Cost Centre Definitions

Donor Continuing

Fundraising income and expense related to “continuing” donors should be coded to these cost centres. Income relating to reactivated donors, no matter the length of time between stopping and restarting donations, should be classified as continuing donor income. **Donor acquisition should be treated as a one time activity only.**

Code	Cost Centre Name	Definition
1400	Total Donor Continuing	Do not use for coding transactions (reporting hierarchy)
1411	Unallocated staff cost – donor continuing	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range
1420	Total Recurring Payments	Do not use for coding transactions (reporting hierarchy)
1422	Recurring payments – prompted: mailings	Income from or costs of recurring donations (including renewal of membership subscriptions) through (paper) mailing activities, where payment is prompted (AI engages with donor to secure payment)
1424	Recurring payments – prompted: web	Income from or costs of recurring donations (including renewal of membership subscriptions) through web or other electronic communication, where payment is prompted (AI engages with donor to secure payment)
1426	Recurring payments – prompted: telemarketing	Income from or costs of recurring donations (including renewal of membership subscriptions) through telemarketing activities, where payment is prompted (AI engages with donor to secure payment)
1428	Recurring payments – prompted: other channels	Income from or costs of recurring donations (including renewal of membership subscriptions) through all other channels, where payment is prompted (AI engages with donor to secure payment)
1429	Recurring payments – unprompted	Income from or costs of recurring donations (including renewal of membership subscriptions), where payment is automatic (donor renews membership subscription or donates regularly without engagement of AI)
1430	Total Upgrade	Do not use for coding transactions (reporting hierarchy)
Income recorded in cost centres 143X should be the additional income generated as a result of the upgrade activity (if this calculation is possible) from the date of renewal to the last day of the accounting year in which the renewal fell.		
If the calculation is not possible, then the total income should be allocated to the cost centre where it would otherwise be recorded.		
1432	Upgrade: mailings	Income from or costs of (paper) mailing activity, which asks the donor to increase their level of regular giving
1434	Upgrade: web	Income from or costs of web or other electronic communication, which asks the donor to increase their level of regular giving
1436	Upgrade: telemarketing	Income from or costs of telemarketing activity, which asks the donor to increase their level of regular giving
1438	Upgrade: all other channels	Income from or costs of all other activities, which asks the donor to increase their level of regular giving

Fundraising and Other Income Cost Centre Definitions

Donor Continuing (continued)

Code	Cost Centre Name	Definition
1440	Total Reactivation	Do not use for coding transactions (reporting hierarchy)
1442	Reactivation: mailings	Income from or costs of contact, through (paper) mailing with donors who have stopped making regular donations
1444	Reactivation: web	Income from or costs of contact, through web or other electronic communication with donors who have stopped making regular donations
1446	Reactivation: telemarketing	Income from or costs of contact through telemarketing with donors who have stopped making regular donations
1448	Reactivation: all other channels	Income from or costs of contact, through all other channels, with donors who have stopped making regular donations
1450	Total other continuing	Do not use for coding transactions (reporting hierarchy)
1452	Other non-recurring donations: prompted	Income from or costs of activities requesting non-recurring donations from donors (AI engages with donor to secure funding) not defined above
1454	Other non-recurring donations: unprompted	Income from or costs of donors where non-recurring donation is unsolicited (donor provided funding without engagement of AI) not defined above
1499	Unallocated donor continuing	Unallocated donor continuing income or expense (i.e. income or costs that would be coded to 1411 - 1454 above) This code must only be used by AI entities that have approval from the International Accounting Team.

Fundraising and Other Income Cost Centre Definitions

Other Fundraising

Fundraising income and expense related to other fundraising income streams should be coded to these cost centres.

Code	Cost Centre Name	Definition	Examples
1500	Total Other Fundraising	Do not use for coding transactions (reporting hierarchy)	
1511	Unallocated staff cost – other fundraising	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range	
1512	Legacies and bequests	Income from or costs relating to legacies, including income from planned giving	
1514	Trusts and Foundations	Income from or costs related to foundations and trusts Foundation and trust relationships should be managed in accordance with the Guiding Principles for Grant-Giving Bodies (Fundraising Skills Base Intranet site)	<ul style="list-style-type: none"> Income relating to the Post Code Lottery
1516	Major donor	Income from or costs of major donor relationships as defined by your AI entity . Please note that income and expenditure related to major donors who donate more than €100,000 per annum should be coded to cost centre 1517.	
1517	Global major donors	Income from or costs of major donor relationships, where major donors are individuals donating greater than €100,000 per year .	
1518	Institutions	Income from or costs related to institutional donors	<ul style="list-style-type: none"> Income from Trade Unions
1520	Lottery funds	Income from or costs of lotteries organised for the purpose of raising funds	
1522	Government funds	Income from or costs related to governments or government institutions Government donor relationships can only be entered into if they comply with the Revised Proposed Guidelines for the Acceptance of Funds and Fundraising by Amnesty International dated November 1999 (FIN 23/03/1999) and with Procedures and Criteria for Approval of HRE Fundraising from Government Organisations dated 2001 (FIN 21/004/2001)	<ul style="list-style-type: none"> Grant from the Department for International Development (UK) for human rights education programmes
1524	Tax relief	Income from or costs of reclaiming tax on donations (individual donors)	<ul style="list-style-type: none"> Gift aid (UK)
1526	Corporations	Income received from or costs related to corporate donors Corporate donor relationships can only be entered into if in accordance with the “Policy Governing Corporate Relationships that Benefit Amnesty International” dated November 2007 (ORG 21/001/2008)	

Fundraising and Other Income Cost Centre Definitions

Other Fundraising Income Centre (continued)

Code	Cost Centre Name	Definition	Examples
1530	Other corporations	Income received from and costs related to local corporations and businesses that do not meet the criteria for recognition as a corporate and institutional donor relationship as codified in the “Policy Governing Corporate Relationships that Benefit Amnesty International” dated November 2007	<ul style="list-style-type: none"> Income from local retailers
1532	Investment funds	Income from or costs of investment funds (individuals donors)	<ul style="list-style-type: none"> Income donated from an investment fund, where an individual continues to own the fund
1534	Other non-recurring donations from individuals	Income from or costs of activities requesting non-recurring donations from individuals who are not donors; this may include donations from anonymous donors	
1536	Collections	Income from or costs of collections organised for the purpose of raising funds	
1538	Events including Challenge Events	Income from or costs of events organised for the purpose of raising funds	
1540	Groups	Income from or costs of fundraising activities conducted by local AI groups	
1542	Community groups	Income from or costs of fundraising activities conducted by community groups not formally affiliated with AI	<ul style="list-style-type: none"> Income donated by residents’ associations
1544	Benefits in kind	Income or costs relating to non-monetary donations of facilities or goods provided “in kind” (i.e. for free). For all donated goods and facilities including those with donor – imposed stipulations and restrictions, recognise income at the fair value of donated goods and facilities (and a corresponding asset). Refer to 02C Benefits in Kind accounting policy paper	
1545	Benefits in kind – services	Income or costs relating to non-monetary donations of services provided “in kind” (i.e. for free) For donated services in kind (excluding volunteers), that are controlled by AI and which can be measured reliably, recognise income and a corresponding expense at the fair value of donated services in kind Refer to 02C Benefits in Kind accounting policy paper	<ul style="list-style-type: none"> Pro bono legal services
1546	Benefits in kind – volunteer services only	Code to be used for volunteers services in kind only Benefits in kind provided by volunteers should only be recognised as income and corresponding expense at the fair value of donated services in kind, if this accounting policy is followed under your local accounting framework. Refer to 02C Benefits in Kind accounting policy paper	<ul style="list-style-type: none"> Fair value of services provided by volunteers to an AI entity
1548	Other fundraising	Other fundraising income or costs not defined above	<ul style="list-style-type: none"> Artist giving
1599	Unallocated other fundraising	Unallocated donor continuing income or expense (i.e. income or costs that would be coded to 1511 - 1548 above) This code must only be used by AI entities that have approval from the International Accounting Team	

Fundraising and Other Income Cost Centres Definitions

Fundraising Support

Expenditure charged to these cost centre codes should relate to the **co-ordination and management of fundraising activities**.

Code	Cost Centre Name	Definition	Examples
1600	Total Fundraising Support Costs	Do not use for coding transactions (reporting hierarchy)	
1611	Unallocated staff cost – fundraising support	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range	
1612	Fundraising Management Team	Costs relating to preparation for and attendance at Global Fundraising Management Team meetings	<ul style="list-style-type: none"> Travel and accommodation costs
1614	Co-ordination and management	Costs relating to the management of the Fundraising Department or Fundraising Team and the development and implementation of fundraising strategies, which are not related to specific fundraising initiatives	<ul style="list-style-type: none"> Costs relating to fundraising strategy development Marketing agency retention fees Staff training expenses Costs relating to Fundraising Team away days Costs relating to internal Fundraising Team meetings Costs relating to ad hoc translation of fundraising documents (internal)
1616	Market research	Costs of market research relating to donor acquisition or retention	<ul style="list-style-type: none"> External service provider donor profiling fees
1617	Data analysis	Costs relating to fundraising data analysis services provided by external consultants	
1618	Research and development	Costs relating to research into and the development of new fundraising income streams	<ul style="list-style-type: none"> Staff costs for individuals solely working on fundraising innovations
1620	Brand	Costs relating to activities designed to increase the value of AI's brand equity	<ul style="list-style-type: none"> Production costs for a special edition AI newsletter
1622	Skills share and benchmarking	Costs relating to the sharing of knowledge, experience and successes in key fundraising areas, and costs relating to the benchmarking of fundraising strategies and activities, both internally and externally	<ul style="list-style-type: none"> Costs relating to preparation for and attendance at Fundraising Skills share meetings Costs relating to attendance at INGO fundraising seminars and workshops
1624	Welcome activities	Costs relating to welcoming new donors, including the production and distribution of welcome materials, events organised to welcome new donors, and costs of calling / emailing new donors	
1626	Supporter relations	Costs relating to the planning, co-ordination and provision of information and administrative services for AI donors	
1628	Publications	Cost of publications, where the primary purpose is related to fundraising	
1629	Unallocated fundraising support costs	Unallocated fundraising support costs (i.e. costs that would be coded to 1611 - 1628 above) This code must only be used by AI entities that have approval	

Fundraising and Other Income Cost Centres Definitions

		from the International Accounting Team.	
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Merchandise

Code	Cost Centre Name	Definition	Examples
1650	Total Merchandise and Other	Do not use for coding transactions (reporting hierarchy)	
1700	Total Merchandise	Do not use for coding transactions (reporting hierarchy)	
1711	Unallocated staff cost – merchandise	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range	
1712	On-line merchandise catalogue	Income from or costs of sales generated through an on-line (internet) catalogue	<ul style="list-style-type: none"> Income generated through the sale of an Amnesty candle ordered from the AI UK online merchandise catalogue
1714	Mail order merchandise catalogue	Income from or costs of sales generated through a mail order catalogue	<ul style="list-style-type: none"> Income generated through the sale of an Amnesty candle ordered from the AI Switzerland merchandise catalogue
1716	Shops	Income from or costs of the sale of goods at retail premises	<ul style="list-style-type: none"> Income generated through the sale of second hand goods from the AI UK network of book shops
1718	Books and other publications	Income from or costs of the sale of Amnesty publications and magazines	<ul style="list-style-type: none"> Income generated through the sale of the AI Annual Report
1720	Royalties	Income from or costs of fees paid for the use of an AI entity's assets such as local trademarks, software, music copyrights	
1728	Other merchandise sales	Other merchandise sales income or costs not defined above	
1742	Art for Amnesty	Income from or costs of the global Art for Amnesty project, which seeks to harness the creativity and commitment of international artists in major fundraising initiatives, for the benefit of both AI and the artists.	
1749	Unallocated merchandise	Unallocated merchandise costs (i.e. costs that would be coded to 1711 - 1742 above) This code must only be used by AI entities that have approval from the International Accounting Team	

Fundraising and Other Income Cost Centres Definitions

Other Income

Code	Cost Centre Name	Definition	Examples
1800	Total Other Income	Do not use for coding transactions (reporting hierarchy)	
1811	Unallocated staff cost - other income	Staff costs should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range	
1812	Other income	All other non fundraising or merchandise income or expense not defined above	<ul style="list-style-type: none"> Income from a property sub lease arrangement
1813	Interest income	All interest received or receivable from third parties	
1819	Unallocated other income	Unallocated other income (i.e. costs that would be coded to 1811 - 1813 above) This code must only be used by AI entities that have approval from the International Accounting Team.	
1870	Budget contingency	To be used only for budget income figures which have as yet to be allocated across the COCOA income centres This income centre must be nil as at the end of each quarterly reporting period	

COCOA Extra Light

1999	Unallocated Fundraising and Other Income and Expense	Unallocated fundraising and other income or expense (i.e. total income or costs for these activities) This code must only be used by AI entities that have approval from the International Accounting Team.	
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Human Rights Cost Centres Definitions

Introduction

There are five human rights cost centre “ranges” in the Common Chart of Accounts:

Code Number	Description
2XXX and 3XXX	Critical Pathways
4XXX	Non Critical Pathways Human Rights
5XXX	Unique Country Work
6000 – 6599	Operational Enabler Critical Pathways
6700 – 6999	Human Rights Support

Code overview

1. Recording of costs

Expenditure charged to human rights cost centre codes should **represent direct costs only**. **Indirect costs** (expenses incurred in joint usage) cannot be identified with a specific cost centre (such as expenses relating to premises, depreciation, consumables, utilities) and **should not be coded to these cost centres**. Indirect costs should be included in the relevant support cost centres in the COCOA (for example, organisational support or human rights support).

It is highlighted that **only expenditure should be coded to these cost centres**. Income received that is to be used for specific human rights projects or activities should be coded to the relevant fundraising income centre (1XXX) and the appropriate restricted income account code (135).

For AI entities with **staff costs in excess of €1 million per annum**, **staff costs** should be allocated to the individual human rights cost centre codes. For AI entities with **staff costs less than €1 million per annum**, **staff costs** may be recorded using the “unallocated staff costs” codes in each range (**code numbers 3911, 4011, 5011 and 6011**). Staff cost allocation should be based upon the **estimated time spent by each employee on each activity**. The estimated percentage of time spent on each activity could be recorded on an excel spreadsheet so that total staff costs for employees engaged in core human rights activities can be apportioned to the relevant cost centres. The method selected should ensure that apportionment of staff costs to human rights cost centres is made on a reasonable basis.

2. Human Rights Activities

Many of the human rights cost centres indicate an activity type (research, advocacy, mobilization or media). **Costs that have been incurred in these areas should be allocated between the activities** as defined below:

Research

Research activities relate to the fact-finding and analysis of human rights developments in a country or region or on a specific human rights issue and the development and implementation of strategies to address these concerns. This requires continuous review and adjustment of strategy and regular communication with a broad range of contacts, including local nongovernmental organizations, other international nongovernmental organizations, journalists, government officials, trade unions, academics and think tanks.

The research is then used as a basis for producing a range of tools for action (such as reports which document the violations and abuses and make targeted recommendations to key actors) including the development of campaigning materials for members.

Research activities include:

- Monitoring crisis and emergency situations in order to intervene to prevent human rights violations;
- Regular field research missions in both planned and crisis situations which include conducting interviews with victims of human rights abuse, family members, witnesses, lawyers and security officials; and
- Cross-checking and corroboration of information gathered from a variety of sources

Advocacy

Activities designed to influence policy-makers to take specific actions through use of lobbying meetings and other forms of communication conducted by AI employees or specialist AI volunteers. Advocacy activities target government officials, key players in armed groups, corporate and business leaders and others who directly influence the development of laws, policies, regulations and practices.

Mobilization

Activities designed to engage AI's activists and supporters in furtherance of our human rights goals. These activities include the design of campaign strategies, the coordination of campaign initiatives and the building and maintaining of membership, networks and supporter bases.

Mobilization activities may include direct appeals (such as letter-writing campaigns demanding the release of a prisoner of conscience), public demonstrations (such as demonstrations on the steps of national courthouses demanding an end to the death penalty) and social networking (for example using Twitter and Facebook to comment on human rights issues and to support AI campaigns).

Media

Human Rights Cost Centres Definitions

Media work describes publicity and media activities that raise public awareness of human rights concerns, make available for public consumption our human rights analysis of particular situations, and amplify our messages. Media activities include the publishing of reports and the dissemination of messages through all media channels.

Unallocated

These codes should be used for activities that do not fall into one of the four specified activities, for example **human rights education**. Please note that **general human rights education work** that does not relate to a specific Critical Pathway should be coded to **cost centre 4710**. These codes may also be used for all costs relating to the specified portfolio or areas, with prior approval from the International Accounting Team.

3. Critical Pathways

Expenditure charged to the Critical Pathways cost centre codes should relate to the work on the **twelve Critical Pathways** as defined in document POL 50/008/2011 and the **three global priority projects** as defined in the 2012 – 2013 Global Priority Statement. The 2010 – 2016 ISP has been broken down into 12 sub goals and for each sub goal a Critical Pathway has been developed.

The coding structure also allows for the creation of new global priority project codes for future years and new critical pathway codes for future ISP periods as required.

Each of the three global priority projects for 2012 – 2013 (Forced Evictions, MENA and Arms Trade Treaty) map to one critical pathway (Slums and Informal Settlements, International Justice and Controlling Arms and Security Trade, respectively).

Human Rights Cost Centres Definitions

Critical Pathways

ISP goal	Definition	Code ranges	Cost Centre Name
	Do not use for coding transactions (reporting hierarchy)	2000	Total Human Rights expense
	Do not use for coding transactions (reporting hierarchy)	2100	Total Critical Pathways expense
Empowering People Living in Poverty (C1)	<p>Costs relating to the Empowering People Living in Poverty ISP goal, which includes the following Critical Pathways:</p> <ol style="list-style-type: none"> 1. Make corporate actors accountable 2. Empower women and girls to claim and exercise their sexual, reproductive and maternal health rights (Demand Dignity) 3. Address human rights violations in slums 	<p>2200 2280 2380 2510 2530 2580 2820 2990</p> <p>2281 – 2289 2381 – 2389 2531 – 2539 2581 – 2589 2821 – 2829 2991 – 2999</p>	<p>Total codes – Do not use for coding transactions</p> <ul style="list-style-type: none"> ▪ Total Empowering People Living in Poverty Expense (C1) ▪ Total Maternal Health Expense (C1.2) ▪ Total Corporate Accountability Expense (C1.1) ▪ Total Slums and Informal Settlement Expense (C1.3) ▪ Total Forced Evictions Expense [GPS] ▪ Total Other Slums and Informal Settlements Expense ▪ Total Other People Living in Poverty Expense ▪ Total Unallocated People Living in Poverty Expense <p>Projects:</p> <ul style="list-style-type: none"> ▪ Maternal Health Expense ▪ Corporate Accountability Expense ▪ Forced Evictions Expense ▪ Other Slums and Informal Settlements Expense ▪ Other People Living in Poverty Expense ▪ Unallocated People Living in Poverty projects (to be used only when an AI entity has low value spend on the Empowering People Living in Poverty Critical Pathway). Use of these cost centre codes should be agreed with the International Accounting Team.

Human Rights Cost Centres Definitions

Critical Pathways (continued)

ISP goal	Definition	Code range	Cost Centre Name
Defending People From Violence (C3)	<p>Costs relating to the Defending People From Violence by State and Non-State Actors ISP goal, which includes the following Critical Pathways:</p> <ol style="list-style-type: none"> 1. Control the arms and security trade (including the campaign for an Arms Trade Treaty) 2. End the use of the death penalty 3. End human rights violations in the name of national security and to counter terrorism (ending unlawful detentions, insisting on accountability and defending the rights of victims of terrorism and armed groups) 4. Campaign for international justice, to ensure justice, truth and reparations for the victims 5. End abuses within the criminal justice system (including arbitrary detention, ill-treatment, torture and unfair trials) 6. Address abuses in armed conflict 	3100	<p>Total codes Critical Pathways – Do not use for coding transactions</p> <ul style="list-style-type: none"> ▪ Total Defending People From Violence Expense (C3) ▪ Total Security With Human Rights Expense (C3.7) ▪ Total Abuses in Armed Conflict Expense (C3.10) ▪ Total Abuses in the Justice System Expense (C3.9) ▪ Total Abolish the Death Penalty Expense (C3.6) <p>Total codes – Do not use for coding transactions</p> <ul style="list-style-type: none"> ▪ Total International Justice Expense [C3.8] ▪ Total Crisis and Transition in MENA Expense [GPS] ▪ Total Other International Justice Expense ▪ Total Controlling Arms and Security Trade Expense [C3.5] ▪ Total Arms Trade Treaty Expense [GPS] ▪ Total Other Controlling Arms and Security Trade Expense ▪ Total Unallocated Defending People from Violence Expense <p>Projects:</p> <ul style="list-style-type: none"> ▪ Security with Human Rights Expense ▪ Abuses in Armed Conflict Expense ▪ Abuses in the Justice System <ul style="list-style-type: none"> ▪ Crisis and Transition in MENA ▪ Other International Justice <ul style="list-style-type: none"> ▪ Arms Trade Treaty Expense ▪ Other Controlling Arms and Security Trade Expense <ul style="list-style-type: none"> ▪ Abolish the death penalty ▪ Unallocated defending people from violence expense
		3120	
		3150	
		3160	
		3420	
		3200	
		3230	
		3280	
		3300	
		3330	
		3380	
		3490	
		3121 – 3129	
3151 – 3159			
3161 – 3169			
3231 – 3239			
3281 – 3289			
3331 – 3339			
3381 – 3389			
3421 – 3429			
3491 – 3499			

Human Rights Cost Centres Definitions

Critical Pathways (continued)

ISP goal	Definition	Code range	Cost Centre Name
Defending People on the Move (C2)	Costs relating to the Defending Unprotected People on the Move ISP goal, relating to exposing and ending violations against migrants and refugees	3580 3581 - 3589	<p>Total codes – Do not use for coding transactions</p> <ul style="list-style-type: none"> Total Defending People on the Move Expense (C2.4) <p>Projects:</p> <ul style="list-style-type: none"> Projects relating to the Defending People on the Move Critical Pathway, focusing on refugees and migrants who are most at risk of exploitation.
Protecting People’s Freedom of Expression and Freedom from Discrimination (C4)	Costs relating to the Protecting Peoples’ Freedom of Expression ISP goal, which includes the following Critical Pathways: <ol style="list-style-type: none"> Promoting freedom of expression, association and assembly Ending discrimination and persecution of people 	3700 3720 3780 3721 – 3729 3781 – 3789	<p>Total codes – Do not use for coding transactions</p> <ul style="list-style-type: none"> Total Freedom of Expression and Freedom from Discrimination Expense (C4) Total Promoting Freedom of Expression Expense [C4.11] Total Ending Discrimination and Persecution Expense [C4.12] <p>Projects:</p> <ul style="list-style-type: none"> Promoting Freedom of Expression Expense Ending Discrimination and Persecution Expense
	Staff costs relating to Critical Pathways projects should be recorded using this code. To be used only by AI entities with staff costs of less than €1 million per annum.	3911	Unallocated staff costs – critical pathways

COCOA Extra Light

	Unallocated Critical Pathways expense (i.e. total expenditure for all Critical Pathways work) This code must only be used by AI entities that have approval from the International Accounting Team.	3999	Unallocated Critical Pathways expense
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Non Critical Pathways Human Rights

This cost centre range should be used for **all other human rights activities that do not relate to the Critical Pathways. Work that does not relate to the Critical Pathways or the non Critical Pathways listed below, should be recorded as unique country work** (see code range 5XXX).

There may be many projects undertaken by your AI entity that could be coded to either a Critical Pathways cost centre or a non Critical Pathways human rights cost centre. For example a media project on maternal mortality in Belize could be coded to either “2284 - Maternal Health: media” or “4314 - Gender related projects: media”.

For all human rights expenditure, the Critical Pathway codes (2000 – 3999) should be used in the first instance for COCOA coding purposes. Only if the expenditure does not relate to a critical pathway, should the non critical pathway or unique country work cost centre codes be used.

Costs that have been incurred in delivery of non Critical Pathways human rights projects, with the exception of human rights education (4710) and all other research (4810), should be allocated between research, advocacy, mobilization and media as previously defined.

Human Rights Cost Centres Definitions

Non Critical Pathways Human Rights (continued)

Code range	Cost Centre Name	Definition	Examples
4000	Total Non Critical Pathways Human Rights expense	Do not use for coding transactions (reporting hierarchy)	
4011	Unallocated staff cost – non-Critical Pathways	Staff costs related to non Critical Pathways human rights should be recorded using this code. To be used only by AI entities with staff costs of less than €1 million per annum.	
4310 – 4319	Gender related projects	Costs relating to sexual orientation and gender related activities, including LGBT and Stop Violence Against Women projects	
4350 - 4359	Crisis Response	Costs relating to crisis response actions which are designed to help prevent, stop or diminish human rights violations in the target countries. Crisis response actions are issued on occasions when massive human rights violations are taking place, or when an event necessitates an immediate mass response from Amnesty supporters.	
4410 – 4419	Human rights defender projects	Costs relating to work conducted for or with human rights defenders. Human rights defenders are individuals, groups of people or organizations who promote and protect human rights through peaceful and non-violent means. Human rights defenders uncover violations, subject violations to public scrutiny, press for those responsible to be accountable and empower individuals and communities to claim their basic entitlements as human beings.	
4450 – 4459	AI @ 50 Expense	Costs relating to work on the 50 th Anniversary of AI	
4510 – 4519	Global youth and student projects	Costs relating to youth and student activism projects	
4610 – 4619	Climate change	Costs relating to climate change projects	
4710	Human Rights Education (“HRE”)	Costs relating to Human Rights Education projects. Human Rights Education (HRE) is a deliberate, participatory practice aimed at empowering individuals, groups and communities through fostering knowledge, skills and attitudes consistent with internationally recognized human rights principles.	<ul style="list-style-type: none"> Costs relating to lobbying, provision of education and training, education for human dignity, human rights friendly schools, networking, communicating and capacity building
4810	All other research	All other research expenditure that has not been allocated to other non Critical Pathways human rights codes (i.e. to the range 40XX – 47XX).	<ul style="list-style-type: none"> Costs related to lobbying and attending conferences

COCOA Extra Light

4999	Unallocated Non-Critical Pathways expense	Unallocated non-Critical Pathways expense (i.e. total expenditure for all non-Critical Pathways activities) This code must only be used by AI entities that have approval from the International Accounting Team.	
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Human Rights Cost Centres Definitions

Unique Country Work

Unique work is human rights work that is unique to a specific AI entity and **that does not form part of the Critical Pathways or the non Critical Pathways Human Rights Work activities.**

All costs that have been incurred in relation to unique country projects or activities should be coded in the range 5XXX and should be allocated between:

- research
- advocacy
- mobilisation
- media

Code range	Cost Centre Name	Definition
5000	Total Unique Country Work expense	Do not use for coding transactions (reporting hierarchy)
5011	Unallocated staff cost – unique country work	Staff costs related to unique country work should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range
5520 - 5529	Unique Work AI Entity in accordance with the EPS	Costs relating to Unique Work conducted by your AI Entity, in accordance with the European Priority Statements (“EPS”) that does not relate to the Critical Pathways or non Critical Pathways human rights work activities
5320 – 5829	Unique Work AI Entity, Programme A, B, C, D, E, F	Costs relating to Unique Work conducted by your AI Entity relating to Programme A, B, C... The actual name of the cost centre used locally should indicate the name of the project or area of work. Note that each AI entity may have up to seven specific unique work codes (A – F). All other unique work should be coded to 592X, “Unique Work AI Entity – all other” Please add the description of each programme in your COCOA coding structure
5920 – 5929	Unique Work AI Entity – all other	Costs relating to all other Unique Work conducted by your AI entity

COCOA Extra Light

5999	Unallocated unique country work expense	Unallocated unique country work expense (i.e. total expenditure for all unique country work) This code must only be used by AI entities that have approval from the International Accounting Team.
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Human Rights Cost Centres Definitions

Operational Enabler Critical Pathways

Expenditure charged to Operational Enabler Critical Pathways cost centre codes should relate to the work on the operational enabler projects included in the 2012 – 2013 GPS. Operational enablers involve the development of skills, knowledge, resources, processes and tools, the structure of the organization, and its ways of working. Operational enablers are essential for the effective delivery of human rights work and as such they need to be allocated the necessary resources, both human and financial.

Code	Cost Centre Name	Examples
6000	Total Operational Enabler Critical Pathways expense	Do not use for coding transactions (reporting hierarchy)
6011	Unallocated staff costs - Operational Enabler Critical Pathways	<ul style="list-style-type: none"> Staff costs related to operational enabler projects should be recorded using this code where it is not possible to allocate staff costs to individual codes in this range
6100	Total Growth Expense [1]	Do not use for coding transactions (reporting hierarchy)
6101	Growth expense This code should <i>only be used by the International Secretariat</i> for recording International Mobilization Programme spend.	
6200	Total One Amnesty Expense [3]	Do not use for coding transactions (reporting hierarchy)
6220	Total Information Systems Expense [3a]	Do not use for coding transactions (reporting hierarchy)
6221	One Digital Amnesty – transforming AI’s digital platform and tools and building a global strategy for an integrated approach to digital asset procurement, management and use.	
6228	Other information systems expense – to be used for all other Information Systems Operational Enabler projects excluding One Digital Amnesty	
6229	Unallocated information systems expense - costs that would be coded to 6221 - 6228 above. This code must only be used by AI entities that have approval from the International Accounting Team.	

Human Rights Cost Centres Definitions

Operational Enabler Critical Pathways (continued)

Code	Cost Centre Name	Examples
6240	Total Strategy, Learning, Impact, Planning Expense [3b]	Do not use for coding transactions (reporting hierarchy)
	These codes should be used where it is not possible to allocate spend on these activities to specific critical pathways or non-critical pathway cost centre codes:	
6241	Strategy – costs relating to the development and implementation of an AI entity’s human rights strategy	
6242	Learning – costs associated with developing processes, platforms and tools for effective organisational learning, innovation and knowledge and with promoting and developing employees by focusing on individual learning needs	<ul style="list-style-type: none"> ▪ Staff induction and training expenses (internal and external training expenses)
6243	Impact – costs associated with assessing the impact of human rights work under the GPS2, the Critical Pathways and the AI entity’s operating plans, measuring the impact of work on individuals and research and development for advancing knowledge on monitoring and impact	
6244	Planning – costs associated with preparation of the AI entity’s operating plan to deliver the AI entity’s human rights strategy (including organisational support planning)	
6249	Unallocated Strategy, Learning, Impact, Planning Expense – costs that would have been coded to 6241 – 6244 above. This code must only be used by AI entities that have approval from the International Accounting Team.	

Human Rights Cost Centres Definitions

Operational Enabler Critical Pathways (continued)

Code	Cost Centre Name	Examples
6260	Total Monitoring and Reporting Expense [3c]	Do not use for coding transactions (reporting hierarchy)
6261	<p>These codes should be used where it is not possible to allocate spend on these activities to specific critical pathways or non-critical pathway cost centre codes:</p> <p>Monitoring – costs relating to the collection of information needed to analyse progress against the GPS2, Critical Pathways and the AI entity’s operating plan</p> <p>Reporting – costs associated with reporting progress against the GPS2, Critical Pathways and the AI entity’s operating plan</p> <p>Unallocated Monitoring and Reporting Expense – costs that would have been coded to 6261 – 6262 above. This code must only be used by AI entities that have approval from the International Accounting Team.</p>	
6262		
6269		
6480	Total Closer to the Ground and Organizational Development Expense [3d]	Do not use for coding transactions (reporting hierarchy)
6481	<p>BRICS – costs associated with the BRICS growth strategies to be delivered in Brazil, India and Africa and with strengthening AI’s work in Russia and China</p> <p>MCTTG – costs relating to the implementation of the Moving Closer to the Ground Blueprint including establishing regional hubs</p> <p>Unallocated MCTTG and Organizational Development Expense – costs that would have been coded to 6481 – 6482 above. This code must only be used by AI entities that have approval from the International Accounting Team.</p>	
6482		
6489		
6500	Total One Financial Amnesty	Do not use for coding transactions (reporting hierarchy)
6511	One Financial Amnesty Expense – costs associated with implementation of the One Financial Amnesty strategy	<ul style="list-style-type: none"> Common Accounting Framework project costs

COCOA Extra Light

6599	Unallocated operational enabler critical pathways expense	Unallocated operational enabler critical pathways expense (i.e. costs that would be coded to the range 6011 - 6511). This code must only be used by AI entities that have approval from the International Accounting Team.
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Human Rights Cost Centres Definitions

Human Rights Support

Expenditure charged to Human Rights Support Cost Centre codes should relate to the **co-ordination and management of all human rights activities**.

Code	Cost Centre Name	Definition	Examples
6700	Total Human Rights Support expense	Do not use for coding transactions (reporting hierarchy)	
6711	Unallocated staff cost – human rights support	Staff costs relating to human rights support cost centres should be recorded using this code. To be used only by AI entities with staff costs of less than €1 million per annum.	
6722	Co-ordination and management	Costs relating to the management of local Campaigning, Activism, Research and Human Rights Department(s) or Team(s) which are not easily or usefully allocated to specific human rights initiatives	<ul style="list-style-type: none"> ▪ Costs relating to internal team meetings ▪ Costs relating to ad hoc translation of mobilisation documents (internal)
6724	New media	Costs relating to the web and other digital technologies used for human rights activities; this should exclude general design and maintenance expenses, which should be recorded in organisational support	<ul style="list-style-type: none"> ▪ Staff costs for digital campaigners
6726	Traditional media	Costs relating to traditional media (such as newspapers, periodicals) used for human rights activities	<ul style="list-style-type: none"> ▪ Costs relating to maintenance of the photo and video libraries ▪ Press office costs (excluding salaries)
6732	Outreach	Costs relating to outreach activities (other organisations and individuals)	<ul style="list-style-type: none"> ▪ Costs relating to organisation of a human rights seminar used for building outreach contacts
6734	Law and policy	Costs relating to law and policy activities including quality control review of AI documents for external publication, development of legal and policy positions on human rights and related issues and standard setting	
6736	Advocacy and political	Costs relating to promoting the cause of individuals or groups who have suffered abuse of their human rights. Costs relating to any activity designed to mobilize the public to pressure governments, armed political groups, companies, intergovernmental bodies etc to affect change in human rights legislation, which do not relate to a specific Critical Pathway or project.	
6742	Supporter magazine	Costs relating to production and distribution of the supporter magazine	<ul style="list-style-type: none"> ▪ External print costs
6744	Publications	Cost of publications where the primary purpose is related to human rights activities	

Human Rights Cost Centres Definitions

Human Rights Support (continued)

Code	Cost Centre Name	Definition	Examples
6746	Office volunteer support	Costs relating to supporting office based volunteers - that is individuals who would otherwise be employed by an AI entity. Please note that the monetary value of services provided by volunteers should not be recorded under the Common Accounting Framework	<ul style="list-style-type: none"> Volunteer training, production of information packs, subsidies (e.g. cost of lunch or transportation to the office)
6752	Membership, activists and group support	Costs relating to supporting the mobilisation activities of members, activists and groups (including school and student groups) Please note that fundraising related costs should be included in fundraising support code 1626, 'Supporter relations'	<ul style="list-style-type: none"> Production of campaigning materials (generic and not project specific)
6754	Capacity building	Costs relating to capacity building initiatives designed to enhance AI's human rights impact (that do not relate to a specific Critical Pathway or non-Critical Pathway project)	
6756	AI global annual report	Costs relating to the preparation, publication and distribution of AI's global annual report	
6758	Learning and training	Costs relating to the design and implementation of tools to enable collective and individual learning and costs relating to planning and delivering human rights related training for AI employees	
6762	Urgent actions	Costs relating to the mobilization of activists worldwide when someone is facing immediate, often life-threatening, human rights violations, that cannot be easily attributed to one of the critical pathway or non-critical pathways projects	
6768	Other human rights support expense	All other human rights support costs not defined above	
6799	Unallocated human rights support expense	Unallocated human rights support expense (i.e. costs that would be coded to the range 6722 - 6768). This code must only be used by AI entities that have approval from the International Accounting Team.	

Budget contingency

Code	Cost Centre Name	Definition	Examples
6900	Budget contingency	To be used only for budget human rights expense figures which have as yet to be allocated across the COCOA human rights cost centres This cost centre must be nil as at the end of each quarterly reporting	

Human Rights Cost Centres Definitions

		period	
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Organisational Support Cost Centre Definitions

Introduction

There are three organisational support cost centre “ranges” in the Common Chart of Accounts:

Code Number	Description
71XX	Organisational support
72XX	Governance
74XX	Other general expenses

Code overview

1. Recording of costs

It is highlighted that **only costs should be coded to these cost centres**. Organisational support costs are defined as: “Expenses incurred in joint usage which are difficult to assign to or identify with **just one specific** cost centre code or account code”. Such expenses include support costs, defined as “expenditure that does not directly relate to any one activity but enables output creating activities to be undertaken”.

Please note that expenditure incurred specifically relating to the co-ordination and management of human rights activities, or the co-ordination and management of fundraising activities, should be coded to human rights or fundraising cost centres. Costs relating to all activities that support the entire AI operation should be coded to the organisational support cost centre range.

The expected allocation of staff costs to each cost centre code is detailed for each relevant cost centre. Where it is not possible for AI entities to comply with these allocation principles, total staff costs for each range (i.e. organisational support, governance and other general expense) may be recorded in the unallocated staff costs cost centre codes (code numbers 7111, 7211 and 7411).

Organisational Support Cost Centre Definitions

Organisational Support

Code	Cost Centre Name	Definition	Examples
7000	Total Organisational Support expense	Do not use for coding transactions (reporting hierarchy)	
7100	Total Support expense	Do not use for coding transactions (reporting hierarchy)	
7111	Unallocated staff cost – support	Staff costs allocated to this range other than those separately recorded in cost centre codes 7122 – 7198 as specified below	
7122	Co-ordination and management	Costs relating to the management of organisational support departments, which are not related to other specific cost centres, including information technology, human resources, finance, facilities and publishing and costs relating to the development and implementation of organisational support strategy	<ul style="list-style-type: none"> Salary costs of the Administration or Organisational Services Director
7124	Finance	Costs relating to the provision of finance and accounting services for your AI entity. To include provision of management information, financial scenario planning, maintenance of the framework for financial accountability and control (including risk management), preparation of other internal and external financial reports and treasury management.	<ul style="list-style-type: none"> Salary costs of Finance department employees (including the Finance Director) External audit fees Bank fees but excluding those relating to setting up auto-payment contracts for donors
7132	CRM software	Costs relating to the maintenance, upgrade and development of Customer Relationship Management (“CRM”) software (including donor databases) Please refer 20 Intangible Assets accounting policy paper for relevant guidance regarding treatment of donor database development costs	
7133	AI websites	Costs relating to the maintenance and development of AI external websites	
7134	Knowledge management	Costs relating to the storage and management of an AI entity’s data and records using IT software (for example using file servers, databases, Wikisites)	
7135	Organisation support software	Costs relating to the acquisition, maintenance and development of software used by organisational support functions (for example accounting software, purchase order systems)	
7138	Other information technology (“IT”)	Other costs relating to the provision of IT support services , system maintenance activities and software development activities for your AI entity not coded to 7132 – 7135 above. Please note that development costs directly related to campaign websites that are expensed should be coded to the appropriate human rights activity or support cost centres	<ul style="list-style-type: none"> Salary costs of IT department employees (including the IT Director)
7139	Unallocated Information Technology	Costs that would be coded to the range 7132 – 7138. This code must only be used by AI entities that have approval from the International Accounting Team.	

Organisational Support Cost Centre Definitions

Organisational Support (continued)

Code	Cost Centre Name	Definition	Examples
7142	Human resources ("HR")	Costs relating to the provision of human resource services for your AI entity. To include recruitment, employee training, performance management, employee relations management, salary and benefits management and employee policy setting. Legal fees relating to the provision of employment law advice should be coded here.	<ul style="list-style-type: none"> ▪ Salary costs of HR department employees (including the HR Director) ▪ Recruitment consultant fees ▪ Personal liability insurance costs
7144	Facilities	Costs relating to the provision of facilities management services for your AI entity. To include despatch and logistics, premises management, telecommunications, insurance, security and health and safety	<ul style="list-style-type: none"> ▪ Salary costs of Facilities department employees (including the Facilities Director) ▪ Office rental expense ▪ Telephony and other utility costs ▪ Depreciation expense
7146	Office relocation and set up	Costs relating to relocation of AI offices or establishment of new offices	<ul style="list-style-type: none"> ▪ Furniture removal costs
7152	Printing and publication	Costs relating to printing, translation and publication services, where the primary purpose is not related to another cost centre range. To include editing, interpretation, design, production, distribution, packaging, filing and archiving.	<ul style="list-style-type: none"> ▪ Salary costs of Publishing department employees (including the Publishing Manager) ▪ External translator fees
7154	Legal	Costs relating to legal issues including legal disputes (AI is acting as a third party intervener or the defendant) and with protection of the AI trademark and brand	<ul style="list-style-type: none"> ▪ Submission of briefs before international and ad hoc courts, regional courts and domestic courts ▪ Costs relating to legal advisors
7156	Regional office management	Costs relating to co-ordination of regional Amnesty Entity offices Please note that staff costs, human rights costs and operational costs for regional offices should be coded to the relevant human rights or organisational support cost centres. This cost centre should only be used for regional office co-ordination and management activities.	
7162	Translation	Costs relating to written or verbal translation activities which cannot be not easily or usefully allocated to specific human rights or fundraising activities (internal and external)	
7164	Executive Director	Salary and salary costs for the AI Executive Director. If the Executive Director is performing a dual role (for example also acting as a Fundraising Director) then part of the salary and salary related costs should be coded to the Fundraising cost centre range. Refer to 06 Staff Cost Allocation accounting policy paper for further details on appropriate apportionment methodologies.	

Organisational Support Cost Centre Definitions

Organisational Support (continued)

Code	Cost Centre Name	Definition	Examples
7166	Directors' Forum	Costs relating to: 1. Secretariat : planning, conducting and hosting Directors' Forum meetings 2. AI Entities : attendance at Directors' Forum meetings	Secretariat <ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire AI Entities Travel and subsistence costs for attendees
7172	Global Management Team	Costs relating to: 1. Secretariat : planning, conducting and hosting Global Management Team Meetings 2. AI Entities : attendance at Global Management Team Meetings	Secretariat <ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire AI Entities Travel and subsistence costs for attendees
7174	International Finance Meeting	Costs relating to: 1. Secretariat : planning, conducting and hosting International Finance Meetings 2. AI Entities : attendance at International Finance Meetings	Secretariat <ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire AI Entities Travel and subsistence costs for attendees
7198	Other organisational support	Other organisational support costs not defined above	
7199	Unallocated organisational support costs	Unallocated organisational support costs (i.e. costs that would be coded to the range 71XX) This code must only be used by AI entities that have approval from the International Accounting Team.	

Organisational Support Cost Centre Definitions

Governance

Code	Cost Centre Name	Definition	Examples
7200	Total Governance expense	Do not use for coding transactions (reporting hierarchy)	
7211	Unallocated staff cost – governance	Staff costs allocated to this range other than those separately recorded in cost centre codes 7212 - 7298 as specified below.	
7212	Board of Directors or Trustees	Costs relating to planning and conducting Board of Directors or Trustee meetings Costs relating to preparation, review and distribution of meeting documents should be coded to the relevant organisational support cost centres based upon the department responsible for preparation	<ul style="list-style-type: none"> ▪ Travel and subsistence costs to be reimbursed to Board members ▪ Venue hire ▪ Cost to administer Board of Directors elections
7213	Governance committees	Costs relating to planning and conducting other governance committee meetings (such as finance and audit committee meetings, remuneration committee meetings)	<ul style="list-style-type: none"> ▪ Travel and subsistence costs to be reimbursed to Committee members
7214	Annual General Meeting	Costs relating to planning and conducting annual general meetings	<ul style="list-style-type: none"> ▪ Venue hire ▪ Travel and subsistence
7215	Annual reports	Costs incurred to produce an annual report for your AI entity (not the annual global AI report)	
7216	Company secretarial	Costs relating to compliance with local standard financial and legal practice and maintenance of local standards of corporate governance	<ul style="list-style-type: none"> ▪ Costs relating to statutory company filings (e.g. accounts, annual returns, tax submissions)
7217	Chairs' Forum	Costs relating to: <ol style="list-style-type: none"> 1. Secretariat: planning, conducting and hosting Chairs' Forum meetings 2. AI Entities: attendance at Chairs' Forum meetings 	<p>Secretariat</p> <ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire <p>AI Entities</p> <ul style="list-style-type: none"> ▪ Travel and subsistence costs for attendees
7218	International Council Meeting	Costs relating to: <ol style="list-style-type: none"> 1. Secretariat: planning, conducting and hosting the bi-annual International Council Meetings 2. AI Entities: attendance at the bi-annual International Council Meetings 	<p>Secretariat</p> <ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire <p>AI Entities</p> <ul style="list-style-type: none"> ▪ Travel and subsistence costs for attendees

Organisational Support Cost Centre Definitions

Governance (continued)

Code	Cost Centre Name	Definition	Examples
7219	International Executive Committee	Costs relating to planning, conducting and hosting International Executive Committee meetings (International Secretariat only)	<ul style="list-style-type: none"> ▪ Organisation Liaison Unit salary costs (allocation) ▪ Venue hire
7220	Other international governance bodies	Costs relating to: <ol style="list-style-type: none"> 1. Secretariat: planning, conducting and hosting all other international governance meetings 2. AI Entities: attendance at all other international governance meetings 	<ul style="list-style-type: none"> ▪ European Directors' Forum
7298	Other governance	Costs relating to other governance activities not defined above	
7299	Unallocated governance costs	Unallocated governance costs (i.e. costs that would be coded to the range 72XX) This code must only be used by AI entities that have approval from the International Accounting Team.	

Organisational Support Cost Centre Definitions

Other General Expense

Code	Cost Centre Name	Definition
7400	Total Other General expense	Do not use for coding transactions (reporting hierarchy)
7411	Unallocated staff cost - other general expense	Staff costs allocated to this range other than those separately recorded in cost centre codes 7412 - 7498 as specified below.
7412	Income taxes	Income taxes payable on the taxable income for a period. This excludes any other tax that is not assessed on the basis of taxable income.
7413	Other taxes	Other taxes that do not meet the definition of an income tax. This should exclude rent and property tax, which should be coded to 7144 in organisational support.
7414	Depreciation and amortisation	Charges related to the systematic allocation of the depreciable or amortisable amount of each tangible or intangible asset over its useful life
7415	Provision for bad debt	Movement in provisions against trade receivables
7416	Share of results of joint ventures and associates	An interest in a joint venture or associate which is not controlled by an AI entity should be accounted for under the equity method AI's share of the profit or loss of the investee should be recorded here.
7417	Financial income/expense (excluding interest income)	<ul style="list-style-type: none"> ▪ Finance lease charges ▪ Gains and losses relating to financial instruments at fair value ▪ Gains and losses relating to financial instruments at amortised cost ▪ Foreign exchange gains and losses
7418	Gain or loss on disposal of property and equipment	Gain or loss recognised upon disposal or sale of property and equipment
7498	Other general expense	Any other non-operating expense not defined above
7499	Unallocated other general expense	Unallocated other general expense (i.e. costs that would be coded to the range 74XX) This code must only be used by AI entities that have approval from the International Accounting Team.

Budget contingency

Code	Cost Centre Name	Definition	Examples
7900	Budget contingency	To be used only for budget organisational support cost figures which have as yet to be allocated across the COCOA organisational support cost centres This cost centre must be nil as at the end of each quarterly reporting period	

COCOA Extra Light

7999	Unallocated organisational support expense	Unallocated organisational support expense (i.e. total expenditure for organisational support activities) This code must only be used by AI entities that have approval from the International Accounting Team.
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**COMMON CHART OF ACCOUNTS
ACCOUNT CODE DEFINITIONS**

Income Statement Account Code Definitions

Introduction

Account codes in the COCOA define the **type** of income, expense, asset or liability being recorded.

As the Common Accounting Framework is compliant with International Financial Reporting Standards (“IFRS”), the account codes have been designed to ensure that a statement of financial position (balance sheet) at the end of any financial period and a statement of comprehensive income for any financial period, can be prepared for the AI movement, which are in compliance with the requirements of IAS 1 Revised “Presentation of Financial Statements”.

It is proposed that AI will present all items of income and expense, recognised in a financial period, in a **single statement of comprehensive income**.

There are three income statement account code “ranges” in the COCOA:

Code Number	Description
1XX	Revenue
2XX – 589	Expenditure
59X	Other comprehensive income

Code overview

1. Unallocated income and expenditure codes (“COCOA LIGHT”)

Only AI entities that meet the criteria for use of COCOA light codes may use the “unallocated income or expenditure codes” (of the form 1X9, 2X9, 3X9, 4X9 and 5X9) to record income or expenditure that would otherwise have been allocated to individual account codes in the relevant account code range. All other entities should use the applicable codes in the income and expenditure account code ranges, not these codes, unless approved by the International Accounting Team at the Secretariat.

2. Cash discounts

If cash discounts are granted by suppliers, the discount should be treated as a reduction of the relevant expenditure balance, not as an income item in the COCOA. However if your local accounting framework mandates that cash discounts are recorded as an income item, please can you code the cash discounts to code 448 (other financial expense)

Income Statement Account Code Definitions

REVENUE

Fundraising revenue

Code	Account Code Name	Definition
100	Net Surplus/Deficit	Do not use for coding transactions (reporting hierarchy)
110	Total Revenue	Do not use for coding transactions (reporting hierarchy)
120	Total Fundraising Revenue	Do not use for coding transactions (reporting hierarchy)
121	Regular giving: auto-payment	Income from all AI donors (including members, supporters, activists) in the form of unprompted regular payments (monthly, quarterly, annually) made through automated payment methods, such as automated credit card charging, standing order or direct debit. All regular payments which, once established, do not require any further action on the part of the donor should be coded here.
122	Regular giving: other payment method	Income from all AI donors (including members, supporters, and activists) in the form of non-automatic payments such as cheque, cash or giro. All regular payments that require donor action should be coded here.
123	Non - regular donation	Income from any AI donor (including members, supporters, and activists) in any payment form that is non-recurring (i.e. occurs only once in the reporting period and is not expected to re-occur in future reporting periods)
124	Legacies and bequests	Income from legacies, including income from planned giving
125	Trusts and foundations	Income from trusts or foundations It is highlighted that corporate and institutional donor relationships can only be entered into if in accordance with the “Policy Governing Corporate Relationships that Benefit Amnesty International” dated November 2007 (ORG 21/001/2008) Income from national “Post-code lotteries” (for example in Netherlands and Sweden) should be coded here.
126	Major donor income	Income from major donors For the purpose of common financial reporting, major donors are defined as individuals donating greater than €100,000 per annum. For local major donors (cost centre code 1516), please use account code 123.
127	Government funds (non grant income)	Non-grant income from governments and governmental institutions
131	Corporations	Income from corporations It is highlighted that corporate and institutional donor relationships can only be entered into if in accordance with the “Policy Governing Corporate Relationships that Benefit Amnesty International” dated November 2007 (ORG 21/001/2008)
132	Groups	Income from fundraising activities conducted by AI groups

Income Statement Account Code Definitions

Fundraising revenue (continued)

Code	Account Code Name	Definition
133	Benefits in kind	<p>Income relating to non-monetary donations that do not relate to services in kind, but do include facilities and goods in kind</p> <p>For all donated goods and facilities, including those with stipulations and restrictions imposed by donors, recognise income at the fair value of donated goods and facilities (and a corresponding asset)</p> <p>Refer to 02C Benefits in Kind accounting policy paper for further detail on accounting policy</p>
134	Benefits in kind – services	<p>Income relating to non-monetary donations that relate to services in kind (excluding volunteers)</p> <p>Benefits in kind provided by volunteers should only be recognised as income and corresponding expense at the fair value of donated services in kind, if this accounting policy is followed under your local accounting framework</p> <p>For donated services in kind (excluding volunteers) that are controlled by AI and which can be measured reliably, recognise income and a corresponding expense at the fair value of donated services in kind</p> <p>Refer to 02C Benefits in Kind accounting policy paper for further detail on accounting policy</p>
135	Restricted income	Income that can only be applied for a particular purpose, within the agreed objectives of the AI entity, as set out by the donor or the funder
135.1	Restricted income – non SG approved	This code should only be used by the IS. After closing of the year, all restricted income non-approved for Do not code to this account
138	Other fundraising revenue	Any other fundraising revenue type that is not defined above
139	Unallocated fundraising revenue	<p>Unallocated fundraising revenue (i.e. income that would be coded to the range 12X – 13X)</p> <p>This code must only be used by AI entities that have approval from the International Accounting Team.</p>

Income Statement Account Code Definitions

Other revenue

Code	Account Code Name	Definition	Example
140	Total Other Revenue	Do not use for coding transactions (reporting hierarchy)	
141	Merchandise revenue	Income from the sale of goods or services. All income coded to merchandise cost centres should be coded to this account code.	
142	Income from government grants	Income from government grants Refer to 02D Government Grants accounting policy paper	<ul style="list-style-type: none"> Grant received to fund human rights education
143	Interest income	All interest received or receivable from third parties	
144	Income from events	Income generated from fundraising events	<ul style="list-style-type: none"> The Secret Policeman's Ball
148	Other revenue	All other non fundraising or merchandise income not defined above	
149	Unallocated other revenue	Unallocated other revenue (i.e. income that would be coded to the range 14X) This code must only be used by AI entities that have approval from the International Accounting Team.	

COCOA Extra Light

199	Unallocated revenue	Unallocated revenue This code must only be used by AI entities that have approval from the International Accounting Team.
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Intercompany revenue codes

See pages 65.

Income Statement Account Code Definitions

EXPENDITURE

Code	Account Code Name	Definition
200	Total Expenditure	Do not use for coding transactions (reporting hierarchy)

External fundraising expense

The external fundraising expense account code range should be used for all costs relating to outsourced fundraising activities.

Code	Account Code Name	Definition
210	Total External Fundraising expense	Do not use for coding transactions (reporting hierarchy)
211	Direct dialogue (recruitment and commission)	External agency fees (including recruitment costs) for individuals employed to raise funds for AI through direct dialogue (face to face)
212	Telemarketing	External agency fees (including recruitment costs) for individuals employed to raise funds for AI through telemarketing
213	Direct mail	External agency fees (including recruitment costs) for individuals employed to raise funds for AI through direct mail
214	Management and administration charges	Any management fee, administration or fixed charge levied by external agencies for providing direct dialogue, telemarketing or direct mail services
215	Donation processing	External agency fees relating to the processing of donations received by an AI entity
218	Other external fundraising expense	Other external fundraising expense not defined above
219	Unallocated external fundraising expense	Unallocated external fundraising costs (i.e. costs that would be coded to 211 - 218 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Cost of goods sold

The cost of goods sold account code range should be used to record the cost of goods sold and any changes in the carrying value of merchandise goods.

Please note that it is anticipated that AI entities will only revalue merchandise goods held for sale and work in progress at the year end date (i.e. 31 December) and not at each quarter end.

Code	Account Code Name	Definition
220	Total Cost of Goods sold	Do not use for coding transactions (reporting hierarchy)
221	Costs of goods sold	The cost amount of merchandise goods sold, including publications
222	Change in carrying value	The amount of any write-down of merchandise goods, including publications, held for sale, any write-down in work in progress to net realisable value or the amount of any reversal of any write-down of merchandise goods held for sale or work in progress, arising from an increase in net realisable value. Note that write-downs may be reversed but are limited to the amount of the original write down [IAS 2.33] such that inventory should not be carried at a value above its historical cost.
228	Other cost of goods sold	Other expenses recognised relating to the cost of goods sold not defined above
229	Unallocated cost of goods sold	Unallocated cost of goods sold (i.e. costs that would be coded to 221 - 228 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Staff cost

The staff costs account code range should be used for all costs related to the employment of permanent, temporary and agency staff by an AI entity, including costs processed through the payroll (for example wages and salaries and payroll taxes) and costs which are not processed through the payroll (for example health and safety and training expenses). This code range should also be used for costs relating to supporting volunteers (that is individuals who would otherwise be employed by an AI entity).

230	Total Staff cost	Do not use for coding transactions (reporting hierarchy)
231	Wages and salaries	Salary and wages payable to temporary and permanent staff on the payroll
232	Social security contributions	Social security contributions paid or payable for temporary and permanent staff on the payroll
233	Short – term compensated absences	Shorter paid absences, where payment is due to be settled after the end of the period in which the employees render the related services To include: annual leave, sickness and short-term disability leave, maternity and paternity leave, jury service, paid absences for military service Please note this account may be used if your AI entity prefers to separately record expenses related to absence. Alternatively, you may code record absences costs along with the appropriate employee costs, for example in “wages and salaries”.
234	Non – monetary benefits	Non-monetary employee benefits, including access to medical care, personal liability insurance
235	Other non salary related employee costs	Other expenses relating to the employment of staff that are not processed through the payroll, including employee health and safety costs, relocation costs
236	Post employment benefits (including pensions)	Employee benefits (excluding termination payments) which are payable after the completion of employment, including pension contributions, post employment life insurance and medical care
237	Termination benefits	Costs relating to AI’s decision to terminate an employee’s employment, before the normal retirement date, or an employee’s decision to accept voluntary redundancy in exchange for those benefits
241	Agency staff salaries	Employee agency fees for the services of temporary staff
242	Temporary staff costs	Costs relating to the employment of staff on a temporary basis
243	Catering for staff	Costs relating to external supply of food and beverages for AI staff
248	Other staff costs	All other staff costs not defined above
249	Unallocated staff costs	Unallocated staff costs (i.e. costs that would be coded to 231 - 248 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Third party human rights expense

The third party human rights expense account code range should be used for all payments to third parties relating to core human rights work. It includes relief contributions, partner grants and contributions to other human rights organisations.

Code	Account Code Name	Definition
250	Total Third Party Human Rights Expense	Do not use for coding transactions (reporting hierarchy)
251	Relief payments	Costs relating to the provision of financial relief to victims of human rights abuses and their dependants Please note that only relief payments made directly by the AI entity should be coded here. Any relief payments that are made to the International Secretariat or other AI entity (for onward distribution to victims of human rights abuses and their dependants) should be coded to the appropriate intercompany expense account code.
252	Grants to partners	Grants made to organisations where there exists a partnership or coalition arrangement Please note that any partnership or coalition arrangement must comply with the Guidelines for Subsidiary/Partner Organizations (POL 30/01/98)
253	Contributions to other HR organisations	Contributions made to HR organisations where there does not exist a partnership or coalition arrangement
254	Guest speaker fees and associated expenses	Costs relating to guest speakers attending human rights events organised by your AI entity, including speaker fees, refreshments and reimbursed travel costs
258	Other third party human rights expense	Other third party human rights expense not defined above
259	Unallocated third party human rights expense	Unallocated third party human rights costs (i.e. all costs that would be coded to 251 - 258 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Travel expense

The travel expense account code range should be used for all costs relating to AI employee national and international travel including accommodation and subsistence costs.

Code	Account Code Name	Definition
260	Total Travel Expense	Do not use for coding transactions (reporting hierarchy)
261	Air travel	Costs relating to air travel including fares, airport taxes, baggage allowance fees
262	Car travel including mileage and fuel	Costs relating to car travel including vehicle hire and fuel costs
263	Rail travel	Costs relating to rail travel
264	Taxi travel	Costs relating to travel by taxi
265	Hotel and accommodation	Costs relating to accommodation when travelling away from the office, including hotel fees and short term property rental
266	Subsistence	Living costs while travelling away from the office (for example meals)
267	Recharged travel and subsistence	Travel and accommodation costs that are recharged to and reimbursed by the International Secretariat To include: air fares incurred on travel to the International Finance Meeting, recharged under AI's Fare Pooling arrangements
268	Other travel expense	Other travel and accommodation expenses not defined above
269	Unallocated travel expense	Unallocated travel and accommodation costs (i.e. costs that would be coded to 261 - 268 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Media and communication expense

The media and communication expense account code range should be used for all costs relating to advertising, media monitoring and external communications.

Code	Account Code Name	Definition
270	Total Media and Communication Expense	Do not use for coding transactions (reporting hierarchy)
271	Advertising: traditional media	Costs relating to advertising in traditional media, including magazines, newspapers, periodicals, radio and television
272	Advertising: new media	Costs relating to advertising in electronic media including the web, internet and other digital technologies
273	Insertion fees	Costs relating to the inclusion of advertising materials in printed media
274	Web and internet hosting	Costs relating to internet service providers for hosting internet services
275	Media monitoring agency fees	Costs relating to agencies for media monitoring services (subscriptions and one off payments)
276	Production and content expense	Costs relating to outsourced content production for radio, television and other media forms
277	License and royalty fees	Fees and royalties costs relating to the use of a third party's assets such as software, music and picture copyrights
278	Other media and communication expense	Other media and communication expenses not defined above including sundry related materials (such as banners)
279	Unallocated media and communication expense	Unallocated media and communication costs (i.e. all costs that would be coded to 271 - 279 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Publication and printing expense

The publication and printing expense account code range should be used for all costs relating to producing printed publications including publication of fundraising mailings and other materials. Please note that the cost of office printing, internal photocopying and paper supplies should be coded to 342.

Code	Account Code Name	Definition
280	Total Publication and Printing Expense	Do not use for coding transactions (reporting hierarchy)
281	Paper, ink and other consumables	Costs relating to the acquisition of paper, ink and other items for the purpose of publishing
282	Copyright fees	Costs relating to the rights to use third party text or images in AI publications, including the purchase of publication rights for photographs used in AI publications
283	External design costs	Costs relating to third party suppliers for design and origination services (related to publications)
284	External printing expense	Costs relating to third party suppliers for printing services
288	Other publication and printing expense	Other publication and printing expenses not defined above
289	Unallocated publication and printing expense	Unallocated printing costs (i.e. costs that would be coded to 281 - 288 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Professional and consultancy expense

The professional and consultancy expense account code range should be used for all costs relating to receiving expert advice or professional services from third parties.

Code	Account Code Name	Definition
310	Total Professional and Consultancy Expense	Do not use for coding transactions (reporting hierarchy)
311	Human rights consultancy	Costs relating to human rights consultancy services provided by companies, other institutions or individuals
312	Market research	Costs relating to research into public attitudes and behaviours provided by companies, other institutions or individuals
313	Events management	Costs relating to event management services provided by third parties
314	Training expense	Costs relating to companies, other institutions or individuals for the provision of staff training
315	Translation expense	Costs relating to companies or individuals for the provision of written or verbal translation services
316	Public relations consultancy	Costs relating to external consultants for PR services (conveying messages to the public through the media on behalf of an AI entity, with the intention of changing the public's actions by influencing their opinions, and/or to build the AI brand name)
317	IT consultancy	Costs relating to external consultants for IT support, system maintenance activities or software development services.
321	Audit fees	Costs relating to the AI entity's auditors for the audit of the entity's annual accounts
322	Other accounting and taxation	Costs relating to accounting and taxation services and advisory services provided by external auditors other than audit services
323	Recruitment consultancy	Costs relating to external consultants for the recruitment of employees
324	Legal fees	Costs relating to external legal services
325	Subscriptions and dues	Costs relating to newspaper, magazine and periodical subscriptions, online subscriptions and subscriptions to information services
328	Other professional and consultancy fees	Other professional and consultancy costs not defined above
329	Unallocated professional and consultancy expense	Unallocated professional and consultancy costs (i.e. costs that would be coded to 311 - 328 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Premises expense

The premises expense account code range should be used for all costs relating to the occupation of the AI entity offices (both permanent and short term occupation).

Code	Account Code Name	Definition
330	Total Premises Expense	Do not use for coding transactions (reporting hierarchy)
331	Rent and service charges	Rental, lease charges and service charges on properties occupied by AI entities
332	Property tax	Property taxes (such as rates) on properties occupied by AI entities
333	Short term premises rentals	Costs relating to short term premises rental, for example hiring office space for internal meetings or AGMs
334	Utility expense	Utility expenses relating to the occupation of properties by AI, including water rates, energy costs (such as electricity and gas), sewerage fees
335	Security	Costs relating to security for properties occupied by AI, including third party security services, building alarms
336	Cleaning and maintenance	Costs relating to office cleaning and associated supplies, removal costs (such as rubbish or recycling collection) and costs relating to the maintenance of properties occupied by AI entities
338	Other premises expense	Other premises expenses not defined above
339	Unallocated premises expense	Unallocated premises costs (i.e. costs that would be coded to 331 - 338 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Office expenses

The office expense account code range should be used for all costs relating to **operating** in an office premises. The costs relating to occupation of an office premises should be coded to the premises expense account code range (page 53).

Code	Account Code Name	Definition
340	Total Office Expense	Do not use for coding transactions (reporting hierarchy)
341	Telecommunications	Costs relating to fixed line, mobiles and satellite phone telecommunications, including call charges (voice and data), fixed rentals for lines and lease lines for voice and data
342	Photocopying and printer expense	Costs relating to office printers and copy charge costs (charged on each copy made) excluding photocopier and printer leasing costs
343	Stationery supplies	Costs relating to the purchase of stationary supplies, including pens, pencils, computer disks, paper
344	Mail processing, distribution, postage and couriers	Costs relating to: <ul style="list-style-type: none"> ▪ external suppliers for distributing materials in bulk, including mail processing and distribution fees for fundraising and campaigning bulk mailings ▪ postage of letters and parcels, including postage costs for human rights work bulk mailings ▪ courier companies for international and national deliveries
345	Storage and archiving	Costs relating to storage or archiving of materials.
346	Volunteers expenses	Costs relating to supporting office based volunteers - that is individuals who would otherwise be employed by an AI entity. To include subsidies (e.g. cost of lunch or transportation to the office)
347	Catering – external	Costs relating to external supply of food and beverages for third parties (not AI staff)
348	Other office expenses	Other office costs not defined above
349	Unallocated office expense	Unallocated other office costs (i.e. all costs that would be coded to 341 – 348 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Insurance expense

The insurance expense account code range should be used for all insurance related expenditure including premises, travel and employee liability insurance.

Code	Account Code Name	Definition
360	Total Insurance Expense	Do not use for coding transactions (reporting hierarchy)
361	Premises insurance	Costs relating to the insurance of properties occupied by AI entities, including insurance that covers both premise and contents if they are not separable
362	Equipment insurance	Costs relating to the insurance of equipment, generally related to items held at rented premises Please note that costs relating to the insurance of properties should be coded to 361 and if separable, plant and equipment insurance expense should be recorded here
363	Personal liability insurance	Costs relating to insurance that protects the insured against civil law claims that are brought against them on the basis of statutory liability provisions
364	Public or employer's liability insurance	Costs relating to insurance covering any awards of damages given to employees or members of the public, because of an injury or damage to persons or property caused by your AI entity's activities
365	Travel insurance	Costs relating to insurance for AI employees who travel abroad (covering certain losses such as medical expenses, loss of personal belongings, travel delay, and personal liabilities)
366	Business interruption insurance	Costs relating to insurance covering loss of income that an AI entity may suffer after a disaster while its operations are being rebuilt
368	Other insurance expense	Other insurance costs not defined above
369	Unallocated insurance expense	Unallocated insurance costs (i.e. all costs that would be coded to 361 – 368 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Equipment expense

The equipment expense account code range should be used for all costs relating to the ownership or rental of equipment, including office equipment and equipment used for human rights and fundraising activities.

Code	Account Code Name	Definition
370	Total Equipment Expense	Do not use for coding transactions (reporting hierarchy)
371	Non capitalised equipment purchases	Costs relating to the acquisition of plant and equipment that are not capitalised on the balance sheet, excluding IT hardware and software . Costs should include the purchase price (including import duties and non-refundable purchase taxes), after deducting trade discounts and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of use Note that no items costing over €5,000 should be recorded here. Items costing over €5,000 should be capitalised in the appropriate Property and Equipment category (refer to 73X series code definitions).
372	Non capitalised IT hardware	Costs relating to the acquisition of items of IT hardware that are not capitalised on the balance sheet
373	Non capitalised IT software	Costs relating to the acquisition of items of IT software that are not capitalised on the balance sheet
374	Equipment leasing costs	Costs relating to operating leases See 22 Leases accounting policy paper for lease classification guidance
375	Equipment maintenance expense	Costs relating to the maintenance of equipment Please note that costs relating to the maintenance of properties should be coded to the relevant premises expense account code. To include: the costs of labour and consumables and the cost of parts
376	Equipment transportation and freight expense	Costs relating to the transportation of equipment For example: haulage costs
377	IT maintenance expense	Costs relating to the maintenance of IT hardware and software
378	Other equipment expense	Other equipment costs not defined above
379	Unallocated equipment expense	Unallocated equipment costs (i.e. all costs that would be coded to 371 - 378 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Depreciation expense

The depreciation expense account code range should be used for all charges related to the systematic allocation of the depreciable amount of each tangible asset owned by an AI entity over the asset's useful life.

Code	Account Code Name	Definition										
380	Total Depreciation	Do not use for coding transactions (reporting hierarchy)										
382 – 388	Depreciation expenses	<p>Charges related to the systematic allocation of the depreciable amount of each tangible asset over its useful life</p> <p>Depreciable amount is defined as the cost of an asset, or other amount substituted for cost, less its residual value</p> <p>Residual value is defined as the estimated amount that an AI entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.</p> <p>Depreciation expense for each class of tangible fixed assets should be coded to the relevant account code</p> <p>The following useful lives should be used in computing depreciation expense:</p> <table> <tr> <td>Buildings</td> <td>20 – 50 years</td> </tr> <tr> <td>Leasehold improvements</td> <td>Shorter of 3 – 12 years or the remaining life of the lease</td> </tr> <tr> <td>Furniture, fixtures and office equipment</td> <td>2 – 13 years</td> </tr> <tr> <td>Information technology hardware</td> <td>2 – 3 years</td> </tr> <tr> <td>Vehicles</td> <td>3 – 5 years</td> </tr> </table> <p>Upon initial adoption of the COCOA, if your estimate of useful lives falls outside of these ranges, contact the International Accounting Team at the Secretariat for transition guidance.</p>	Buildings	20 – 50 years	Leasehold improvements	Shorter of 3 – 12 years or the remaining life of the lease	Furniture, fixtures and office equipment	2 – 13 years	Information technology hardware	2 – 3 years	Vehicles	3 – 5 years
Buildings	20 – 50 years											
Leasehold improvements	Shorter of 3 – 12 years or the remaining life of the lease											
Furniture, fixtures and office equipment	2 – 13 years											
Information technology hardware	2 – 3 years											
Vehicles	3 – 5 years											
389	Unallocated depreciation expense	<p>Unallocated depreciation costs (i.e. costs that would be coded to 382 - 388 above)</p> <p>This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.</p>										

Income Statement Account Code Definitions

Property and equipment impairment expense

The property and equipment impairment expense account code range should be used for costs relating to the write down of a tangible asset to its recoverable amount.

Code	Account Code Name	Definition
410	Total Property and Equipment Impairment Expense	Do not use for coding transactions (reporting hierarchy)
411 - 418	Property and equipment impairment expense	Impairment losses recognised, net of reversals Impairment expense for each class of tangible fixed assets should be coded to the relevant account code
419	Unallocated property and equipment impairment expense	Unallocated impairment costs (i.e. costs that would be coded to 411 – 418 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Amortisation expense

The amortisation expense account code range should be used for all charges related to the systematic allocation of the amortisable amount of each intangible asset owned by an AI entity over its useful life.

Code	Account Code Name	Definition								
420	Total Amortisation Expense	Do not use for coding transactions (reporting hierarchy)								
421 – 428	Amortisation expense	Charges related to the systematic allocation of the amortisable amount of each intangible asset over its useful life Amortization for each class of intangible fixed assets should be coded to the relevant account code The following useful lives should be used in calculating amortisation expense: <table style="margin-left: 40px;"> <tr> <td>CRM software</td> <td>1 – 10 years</td> </tr> <tr> <td>Organisational support software</td> <td>1 – 10 years</td> </tr> <tr> <td>Other IT software</td> <td>1 – 10 years</td> </tr> <tr> <td>Other intangibles</td> <td>3 years</td> </tr> </table>	CRM software	1 – 10 years	Organisational support software	1 – 10 years	Other IT software	1 – 10 years	Other intangibles	3 years
CRM software	1 – 10 years									
Organisational support software	1 – 10 years									
Other IT software	1 – 10 years									
Other intangibles	3 years									
429	Unallocated amortisation expense	Unallocated amortisation costs (i.e. costs that would be coded to 421 - 428 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.								

Income Statement Account Code Definitions

Intangible asset impairment expense

The intangible asset impairment expense account code range should be used for costs relating to the write down of an intangible asset to its recoverable amount.

Code	Account Code Name	Definition
430	Total Intangible Asset Impairment Expense	Do not use for coding transactions (reporting hierarchy)
431 - 438	Intangible asset impairment expense	Impairment losses recognised, net of reversals Impairment expense for each class of intangible fixed assets should be coded to the relevant account code
439	Unallocated intangible asset impairment expense	Unallocated impairment costs (i.e. costs that would be coded to 431 - 438 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

Financial expense

The financial expense account code range should be used for all finance related expenditure including interest, finance charges and foreign exchange gains and losses.

Code	Account Code Name	Definition	Example
440	Total Financial Expense	Do not use for coding transactions (reporting hierarchy)	
441	Interest expense - third party	Third party interest expense arising from financial instruments	<ul style="list-style-type: none"> Interest on bank overdrafts
443	Bank charges	Bank charges excluding interest and finance charges	<ul style="list-style-type: none"> Cash withdrawal fees
444	Finance charges	Costs (excluding interest) relating to the borrowing of funds	<ul style="list-style-type: none"> Amortisation of loan arrangement fees
445	Finance lease charges	<p>The minimum lease payment apportioned to the finance charge as opposed to that apportioned to the reduction of the outstanding liability.</p> <p>Please note that the finance charge shall be allocated to each period during the lease term, so as to produce a constant periodic rate of interest on the remaining balance of the liability.</p> <p>See 22 Leases accounting policy paper for further guidance</p>	
446	Gains and losses relating to financial instruments	Gains and losses relating to financial assets and liabilities, measured at fair value through the income statement or at amortised cost, which are not part of a hedging relationship	<ul style="list-style-type: none"> Losses arising on the re-measurement of a foreign exchange forward contract at the financial period end date Gain arising on the sale of an available for sale investment Gain on a bond measured at amortised cost recognised on maturity of the bond
447	Foreign exchange gains and losses	<p>Exchange gains and losses arising on the settlement of monetary items, or on translating monetary items, at rates different from those at which they were translated at the previous financial period end date.</p> <p>Please note that when a gain or loss on a non-monetary item is recognised in profit or loss, as opposed to other comprehensive income, any exchange gain or loss shall be coded here.</p>	<ul style="list-style-type: none"> Gains arising on the re-translation of a loan from Amnesty International Limited (denominated in sterling) at the financial period end date
448	Other financial expense	Other non-operating costs not defined above	
449	Unallocated financial expense	<p>Unallocated financial costs (i.e. costs that would be coded to 481 - 488 above)</p> <p>This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.</p>	

Income Statement Account Code Definitions

Other expenditure

The other expenditure account code range should be used for all non – operating costs including income taxes, bad debt provisions and gains or losses on fixed asset disposals.

Code	Account Code Name	Definition
450	Total Other Expenditure	Do not use for coding transactions (reporting hierarchy)
451	Current income tax	Current tax is the amount of income taxes payable on the taxable income for a period. This excludes other tax that is not assessed on the basis of taxable income
452	Deferred income tax	Deferred tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences
453	Other taxes	Other taxes that do not meet the definition of income tax. This should exclude rent and property tax, which should be coded to 332 in premises expense. The nature of these taxes should be described
454	Provision for bad debt	Movement in provisions against trade receivables
455	Gain or loss on disposal of property and equipment	Gain or loss recognised upon disposal or sale of property and equipment
456	Share of results of joint ventures and associates	An interest in a joint venture or associate which is not controlled by an AI entity should be accounted for under the equity method [IAS 31 and 28]. AI's share of the profit or loss of the investee should be recorded here If you consider that your AI entity may have an interest in a joint venture or associate, please contact the International Accounting Team at the Secretariat. Refer to 15 Joint Ventures and Associates accounting policy paper.
457	Defined benefit scheme expense	The charge to income recognised in a period in respect of a defined benefit plan will be made up of the following components: [IAS 19.61] <ul style="list-style-type: none"> ▪ current service cost (the actuarial estimate of benefits earned by employee service in the period) ▪ interest cost (the increase in the present value of the obligation as a result of moving one period closer to settlement) ▪ expected return on plan assets ▪ past service cost, to the extent recognised ▪ the effect of any plan curtailments or settlements
461	Budget contingency	To be used only for budget income and expense figures which have as yet to be allocated across the COCOA account codes This account code must be nil as at the end of each quarterly reporting period
468	Other expense	Other expenses not defined above
469	Unallocated other expenses	Unallocated other costs (i.e. all costs that would be coded to 451 - 468 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.

Income Statement Account Code Definitions

COCOA Extra Light

Code	Account Code Name	Definition
589	Unallocated expenditure	Unallocated expenditure This code must only be used by AI entities that have approval from the International Accounting Team.

Intercompany expense codes

See pages 66.

Income Statement Account Code Definitions

Other comprehensive income

Code	Account Code Name	Definition
590	Total Other Comprehensive Income	Do not use for coding transactions (reporting hierarchy)
591	Changes in revaluation surplus	The increase or decrease in an asset's carrying amount as a result of a revaluation Please note that any increase relating to the reversal of a revaluation decrease of the same asset previously recognised in profit or loss, should be recognised in the other expense account code range and not here
592	Actuarial gains and losses on defined benefit pension schemes	Actuarial gains and losses comprise: <ul style="list-style-type: none">▪ experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and▪ the effects of changes in actuarial assumptions
593	Gains and losses arising from translating the financial statements of a foreign operation	Do not use - for consolidation purposes only
594	Gains and losses from investments in instruments measured at fair value	If an AI entity has made an irrevocable election to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument that is not held for trading , then gains and losses relating to that equity instrument should be coded here
598	Other OCI	Other comprehensive income items not defined above

COCOA Extra Light

599	Unallocated OCI	Unallocated comprehensive income items (i.e. all items that would be coded to 591 - 598 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.
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Intercompany Income Statement Account Code Definitions

Introduction

There are two inter-company transactions account code “ranges” in the Common Chart of Accounts:

Code Name	Description
170 - 189	Inter-company revenue
560 - 579	Intercompany expense

All AI Sections, Structures and other entities have been allocated a unique inter-company cost centre code (8XXX). These codes should be used to identify the counter-party for each intercompany transaction (i.e. the other AI entity your AI entity is transacting with). **For all intercompany transactions you will be required to submit further information to the International Accounting Team to assist with the elimination of such transactions. These requirements will be communicated separately to each AI entity.**

Code Overview

1. Income and cost recognition

Income and costs recorded in these account codes should represent the funding receipts or payments due for the relevant accounting period (accruals basis) and not actual cash received or paid in the accounting period (cash basis). For example, assessment contribution expense should be recognised on a straight-line basis over the calendar year.

2. Recharged expenditure

The principles to be applied for recording recharged (reimbursed) expenditure are as follows:

- The entity **that has incurred the expenditure** should record the expenditure (and not the entity reimbursing the expenditure)
- On consolidation there should be no double counting of expenditure

For example: AI Turkey has air travel costs from the attendance at the International Finance Meeting. These costs are to be reimbursed by the Secretariat.

AI Turkey – when cost incurred

Debit Air travel for the International Finance Meeting 7174 – 261
Credit Cash 9999 – 605

AI Turkey - when reimbursement provided

Debit Cash 9999 – 605
Credit Expense reimbursement received 8005 – 182

Intercompany Income Statement Account Code Definitions

Intercompany revenue

For each account code the relevant cost centre will be the unique counter-party cost centre code.

Code	Account Code Name	Definition
170 - 579	Net intercompany total revenue and expense	Do not use for coding transactions (reporting hierarchy)
170	Total Intercompany Revenue	Do not use for coding transactions (reporting hierarchy)
171	Total Funding Revenue	Do not use for coding transactions (reporting hierarchy)
172	Funding grants revenue (bi-lateral)	Grant funding received from an AI entity for a specific project or activity with no repayment
173	Funding grants revenue (International Secretariat)	Grant funding received from the International Secretariat for a specific project or activity with no repayment
174	Intercompany interest income (all)	Interest earned on loan funding provided to an AI entity (including the International Secretariat) for a specific project or activity with repayment
175	Total International Movement Funding Revenue	Do not use for coding transactions (reporting hierarchy)
176	Assessment contribution revenue	Annual assessment calculated in accordance with the AI Assessment System representing an AI entity's contribution to the international budget Only to be used by the International Secretariat
177	Additional voluntary contribution revenue	Any contribution to the international budget in excess of the annual assessment Only to be used by the International Secretariat
180	Total Other Intercompany Revenue	Do not use for coding transactions (reporting hierarchy)
181	Intercompany sales	Income from the sale of merchandise, publications or other items to another AI entity
182	Expense reimbursement received	All expense reimbursements received from another AI entity (including the Secretariat)
188	Other intercompany revenue	All other intercompany revenue not otherwise defined

COCOA Extra Light

189	Unallocated intercompany revenue	Unallocated intercompany revenue (i.e. all revenue that would be coded to 172 - 183 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.
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Intercompany Income Statement Account Code Definitions

Intercompany Expense

For each account code the relevant cost centre will be the unique counter-party cost centre code.

Code	Account Code Name	Definition
560	Total Intercompany Expense	Do not use for coding transactions (reporting hierarchy)
561	Total Funding Expense	Do not use for coding transactions (reporting hierarchy)
562	Funding grants expense (bi-lateral)	Grant funding paid or payable by an AI entity for a specific project or activity with no repayment
562.1	Funding grants expense (bi-lateral) – non SG approved Do not code to this account	This code should only be used by the IS. After closing of the year, all funding grants non-approved for deduction of the assessable income will be reposted by the International Accounting Team from 562 to 562.1
563	Funding grants expense (International Secretariat)	Grant funding paid or payable by the International Secretariat for a specific project or activity with no repayment Only to be used by the International Secretariat
564	Intercompany interest expense (all)	Interest due on loan funding provided by an AI entity (including the International Secretariat) for a specific project or activity with repayment
565	Total International Movement Funding Expense	Do not use for coding transactions (reporting hierarchy)
566	Assessment contribution expense	Annual assessment calculated in accordance with the AI Assessment System representing an AI entity's contribution to the international budget
567	Additional voluntary contribution expense	Any contribution to the international budget in excess of the annual assessment
570	Total Other Intercompany Expense	Do not use for coding transactions (reporting hierarchy)
571	Intercompany goods purchased	Expenses relating to the purchase of merchandise, publications or other items from another AI entity
572	Expense reimbursement paid	All expense reimbursements paid to another AI entity (including the Secretariat)
578	Other intercompany expense	All other intercompany expense not otherwise defined

COCOA Extra Light

579	Unallocated intercompany expense	Unallocated intercompany expense (i.e. all expenses that would be coded to 560 - 578 above) This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.
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Balance Sheet Account Code Definitions

Introduction

There are three balance sheet account code “ranges” in the Common Chart of Accounts:

Code Number	Description
6XX – 7XX	Balance sheet assets
8XX – 98X	Balance sheet liabilities
99X	Balance sheet reserves

Code Overview

1. Use of cost centre code for balance sheet items

Note that in order to adhere to the seven digit coding structure required in the COCOA, all balance sheet accounts codes (except intercompany balance sheet account codes) should be accompanied by the four digit cost centre code “9999”. See intercompany balance sheet account code definitions for guidance on cost centres for intercompany balance sheet items pages 83 - 85.

2. Balance sheet classifications

An asset will be classified as **current** if it is expected that the asset will be realised within twelve months after the reporting period, and classified as **non-current** if it is expected that the asset will be realised after more than twelve months after the reporting period.

A liability will be classified as **current** if the liability will be settled within twelve months after the reporting period, and will be classified as **non-current** if the liability will be settled after more than twelve months after the reporting period.

Balance Sheet Account Code Definitions

Balance sheet assets

Code	Account Code Name	Definition	Examples
600	Net Balance Sheet	Do not use for coding transactions (reporting hierarchy)	
601	Total Assets	Do not use for coding transactions (reporting hierarchy)	
602	Total Current Assets	Do not use for coding transactions (reporting hierarchy)	
680	Total Non-Current Assets	Do not use for coding transactions (reporting hierarchy)	
605	Total cash and cash equivalents	<ul style="list-style-type: none">▪ Cash comprises cash on hand and demand deposits. <p>Cash equivalents are short-term (maturity of three months or less from the date of acquisition), highly liquid investments, that are readily convertible to known amounts of cash, and which are subject to an insignificant risk of changes in value. [IAS 7.6]</p>	<ul style="list-style-type: none">▪ Term deposits with maturity of three months or less from the date of acquisition

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
620 Do not use for coding transactions	Total financial assets (current)	A financial asset is any asset that is:	<ul style="list-style-type: none"> ▪ Shares held in another entity (available for sale investment)
621 - 628	Financial assets (current)	<ol style="list-style-type: none"> 1 Cash 2 An equity instrument of another entity 3 A contractual right: <ul style="list-style-type: none"> ▪ to receive cash or another financial asset from another entity; or ▪ to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity 4 A contract that will or may be settled in the entity's own equity instruments 	
629 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.	Unallocated financial assets (current)	<p>Notes:</p> <ol style="list-style-type: none"> 1. Cash should be coded to the cash and cash equivalents account code 2. Available for sale (“AFS”) investments (current only) include: <ul style="list-style-type: none"> ▪ equity investments ▪ any quoted debt instrument that fails to meet the held-to-maturity criteria ▪ loans and receivables that are quoted. 1. Held to maturity (“HTM”) investments are defined as those investments that have fixed or determinable payments and fixed maturity and where the AI entity has the positive intention and ability to hold to maturity. Since held-to-maturity investments must have a fixed maturity, it is mainly debt instruments such as debenture stocks and bonds that fall within this category 2. Trade and other receivables should be recorded in either the “Trade and other receivables” or “Intercompany receivables” <p>Measurement guidance</p> <ul style="list-style-type: none"> ▪ At initial recognition, an AI entity shall measure a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset ▪ After initial recognition, an AI entity shall measure a financial asset at fair value (“AFS”) or at amortised cost (“HTM”). <p>See 16 Financial Instruments accounting policy paper for further measurement guidance</p>	
681 Do not use for coding transactions	Total financial assets (non-current)		
682 - 688	Financial assets (non-current)		
689 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.	Unallocated financial assets (non-current)		

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
630 Do not use for coding transactions	Total trade and other receivables (current)	Any asset that is a financial asset and represents unsettled transactions, or other monetary obligations, owed to an AI entity from external parties	<ul style="list-style-type: none"> ▪ Prepaid assets
631 - 638	Trade and other receivables (current)	Separate account codes should be used for current receivables and for non-current receivables	
629 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.	Unallocated other receivables (current)	<p>Note that where an AI entity has paid for goods and services in advance of the period in which the goods or services will be received, the AI entity will control the resource (supplier is obligated to provide the goods or services) and future economic benefits are expected to flow to the AI entity. As such a prepayment asset should be recognised.</p> <p>If other receivables are significant, the nature of such amounts should be explained.</p>	
690 Do not use for coding transactions	Total trade and other receivables (non-current)		
691 – 698	Trade and other receivables (non-current)		
699 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat.	Unallocated other receivables (non-current)		

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
640 Do not use for coding transactions	Total other assets (current)		
641	Inventories	<p>All assets that are:</p> <ol style="list-style-type: none"> 1 held for sale in the ordinary course of business; 2 in the process of production for such sale; or 3 in the form of materials or supplies, to be consumed in the production process, or in the rendering of services. <p>Inventories should be measured at the lower of cost and net realisable value. Net realisable value (“NRV”) is the net amount that an entity expects to realise from the sale of inventory in the ordinary course of business. Note that write-downs to NRV may be reversed but are limited to the amount of the original write down [IAS 2.33] such that inventory should not be carried at a value above its historical cost.</p>	<ul style="list-style-type: none"> ▪ AI publications for sale (to exclude publications for distribution which are expensed) ▪ Retail merchandise available for sale
642	Assets held for sale	<p>Any asset that meets the criteria for recognition, as held for sale in accordance with IFRS 5.</p> <p>Please refer to 30 Non-Current Assets Held for Sale and Discontinued Operations accounting policy paper for further guidance.</p>	
648	Other assets (current)	Any other assets not defined above	
649 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated other assets (current)		

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
670 - 679	Intercompany receivables (current)	Any asset that represents unsettled transactions or other monetary obligations, owed to an AI entity from another AI entity, and which fulfils the definition of a financial asset	
720 - 729	Intercompany receivables (non-current)	See the balance sheet intercompany account code definitions for further guidance (page 84 -86).	

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
730Nbv Do not use for coding transactions	Net book value property and equipment	All tangible items that are held for use in the fulfilment of the AI entity's objects, for rental to others, or for administrative purposes, and are expected to be used during more than one financial period. Note that all items meeting these criteria which cost over €5,000 should be capitalised under the COCOA. Many entities will use a lower threshold for capitalisation and these lower thresholds may also be used under the COCOA.	<ul style="list-style-type: none"> ▪ Computer hardware ▪ Desks and workstations ▪ Office held under a finance (capital) lease
730 Do not use for coding transactions	Total Property and equipment cost		<p>Please note that different classes of tangible fixed assets should be coded to the relevant account code</p>
731 - 738	Property and equipment cost	<p>Please note that freehold land and buildings are land and buildings that have been purchased outright by AI entities. Leasehold land and buildings are land and buildings held under finance leases by AI entities.</p> <p>Furniture, fixtures and office equipment includes items which are not permanently attached to a building, such as chairs, desks, lights and fax machines. This excludes computers, which should be recorded as IT equipment, and computer software, which should be recorded as an intangible asset unless it is integral to the related hardware (for example the operating system of a computer should be classified as IT equipment while a separate software for email should be classified as an intangible asset).</p> <p>An item of Property and equipment should initially be recorded at cost. Cost includes all costs necessary to bring the asset to working condition for its intended use. All tangible fixed assets should be recorded using the cost model in the COCOA only. That is assets should be carried at cost after deducting any accumulated depreciation and accumulated impairment losses.</p> <p>See 18 Property and equipment accounting policy paper for further measurement guidance.</p>	
739	Unallocated Property and equipment cost	Unallocated Property and equipment cost (i.e. assets that would be coded to 731 – 738) This code must only be used by AI entities that have approval from the International Accounting Team.	

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
740 Do not use for coding transactions	Total Property and equipment accumulated depreciation	Accumulated depreciation and accumulated impairment losses (new or reversals) for each class of tangible fixed asset should be coded to the relevant code here	
742 - 748	Property and equipment accumulated depreciation		
749	Unallocated Property and equipment accumulated depreciation	Unallocated Property and equipment accumulated depreciation (i.e. balances that would be coded to 742 - 748) This code must only be used by AI entities that have approval from the International Accounting Team.	
750 Do not use for coding transactions	Total Property and equipment impairment	An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount . Recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.	
751 - 758	Property and equipment impairment		
759	Unallocated Property and equipment impairment	Unallocated Property and equipment impairment (i.e. balances that would be coded to 751-758) This code must only be used by AI entities that have approval from the International Accounting Team.	

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
760Nbv Do not use for coding transactions	Net book value intangible assets	Identifiable non-monetary assets without physical substance.	<ul style="list-style-type: none"> ▪ Computer software licenses ▪ Please note that different classes of intangible fixed assets should be coded to the relevant account code, if amounts are significant
760 Do not use for coding transactions	Total intangible assets cost	All items meeting these criteria which cost over €5,000 should be capitalised under the COCOA. Many entities will use a lower threshold for capitalisation and these lower thresholds may also be used under the COCOA.	
761 – 768	Intangible assets cost	Notes: 1. On initial recognition , the cost of a separately acquired intangible asset comprises: <ul style="list-style-type: none"> ▪ its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; and ▪ any directly attributable cost of preparing the asset for its intended use. 2. After initial recognition , an intangible asset shall be carried at its cost less any accumulated amortisation and any accumulated impairment losses.	
769 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated intangible asset cost		
770 Do not use for coding transactions	Total intangible assets accumulated amortisation		
771 - 773	Intangible assets accumulated amortisation		
774 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated intangible asset accumulated amortisation		
775 Do not use for coding transactions	Total intangible assets impairment		
776 – 778	Intangible assets impairment		
779 This code must only be used by AI entities that have approval from the IS	Unallocated intangible assets impairment		

Balance Sheet Account Code Definitions

Balance sheet assets (continued)

Code	Account Code Name	Definition	Examples
780 Do not use for coding transactions	Total other assets (non-current)	Deferred tax assets are the amounts of income taxes recoverable in future periods in respect of taxable temporary differences, or carryforward of unused tax losses or credits.	
781	Deferred tax assets	Taxable temporary differences are temporary differences that will result in taxable amounts, in determining taxable profit (tax loss) of future periods, when the carrying amount of the asset or liability is recovered or settled.	<ul style="list-style-type: none"> Deferred tax, on temporary difference, due to difference in tax and book depreciation methodologies
782	Investments in joint ventures and associates	An interest in a joint venture or associate which is not controlled by an AI entity should be accounted for under the equity method. The investment should initially be recognised at cost, and adjusted thereafter for the post-acquisition change in AI's share of net assets of the investee.	
783	Investment property	Property held to earn rentals or for capital appreciation or both. If you consider that your AI entity may have an investment property, please contact the International Accounting Team at the Secretariat for further guidance.	<ul style="list-style-type: none"> Property that is vacant but is held to be leased out under one or more operating leases
788	Other assets (non-current)	All other non-current assets not defined above	
789	Unallocated other assets (non-current)	Unallocated other assets non-current (i.e. assets that would be coded to 781 – 788) This code must only be used by AI entities that have approval from the International Accounting Team.	

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799	Unallocated assets	Unallocated assets This code must only be used by AI entities that have approval from the International Accounting Team.
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Balance Sheet Account Code Definitions

Balance sheet liabilities

Code	Account Code Name	Definition	Examples
800	Total Liabilities	Do not use for coding transactions (reporting hierarchy)	
801	Total Current Liabilities	Do not use for coding transactions (reporting hierarchy)	
900	Total Non-Current Liabilities	Do not use for coding transactions (reporting hierarchy)	
810 Do not use for coding transactions	Total trade and other payables (current)	Any liability that represents unsettled transactions or other monetary obligations owed by an AI entity to external parties, and which fulfils the definition of a financial liability.	<ul style="list-style-type: none"> ▪ Payments for utilities due
811 – 818	Trade and other payables (current)	Notes: 1. Accruals (liabilities for goods and services received but not invoiced) should be re-valued at the period end, unless amounts are clearly immaterial. That is, the value recorded should represent management’s best estimate of the outflow of economic benefits required to settle the obligation at the financial period end. 2. Annuity liabilities should be recorded at the net present value of the outflow of economic benefits required to settle the annuity obligation. Any significant ‘other’ amounts should be explained.	
819 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated other payables (current)		
910 Do not use for coding transactions	Total trade and other payables (non-current)		
911 - 918	Trade and other payables (non-current)		
919 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated other payables (non-current)		

Balance Sheet Account Code Definitions

Balance sheet liabilities

Code	Account Code Name	Definition	Examples
840 Do not use for coding transactions	Total other liabilities (current)		
841	Current tax liabilities	Current tax is the amount of income taxes payable in respect of the taxable income for a period.	
843	Liabilities associated with assets classified as held for sale	Any liability in a disposal group that meets the criteria for recognition as held for sale in accordance with IFRS 5.	
848	Other liabilities (current)	Please refer to 30 Non-Current Assets Held for Sale and Discontinued Operations accounting policy paper for further guidance	
849 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated other liabilities (current)		

Balance Sheet Account Code Definitions

Balance sheet liabilities (continued)

Code	Account Code Name	Definition	Examples
624	Derivative financial assets (current)	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity	
684	Derivative financial assets (non- current)	A derivative is a financial instrument with all three of the following characteristics:	
842	Derivative financial liabilities (current)	1. its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable	
942	Derivative financial liabilities (non-current)	2. it requires no initial net investment, or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; and 3. it is settled at a future date.	
		Derivative financial instruments should be coded to the relevant current or non-current and assets or liability account codes, as appropriate. See 16 Financial Instruments accounting policy paper for classification and measurement guidance	

Balance Sheet Account Code Definitions

Balance sheet liabilities (continued)

Code	Account Code Name	Definition	Examples
820 Do not use for coding transactions 821 – 828 829 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Total provisions (current) Provisions (current) Unallocated other provision (current)	Any liability which is uncertain either due to the timing or amount of settlement A provision should be recognised when, and only when: 1. an AI entity has a present obligation (legal or constructive) as a result of a past event 2. it is probable (i.e. more likely than not) that an outflow of resources; embodying economic benefits will be required to settle the obligation; and 3. a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision shall be the best estimate of the expenditure required to settle the present obligation, at the end of the reporting period. See 24 Provisions accounting policy paper for further measurement guidance	<ul style="list-style-type: none"> ▪ Provisions for restructuring
920 Do not use for coding transactions 921 – 928 929 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Total provisions (non-current) Provisions (non-current) Unallocated other provision (non-current)		
830 Do not use for coding transactions 831 – 838 839 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Total borrowings (current) Borrowings (current)	Any financial liability used to provide funding for operations, where the counter-party is a financial institution (e.g. a bank). A financial liability is any liability that is a contractual obligation: 1. to deliver cash or another financial asset to another entity; or 2. to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity See 16 Financial Instruments accounting policy paper for financial liability measurement guidance	<ul style="list-style-type: none"> ▪ Bank loan payable
930 Do not use for coding transactions 931 - 938 939 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Total borrowings (non-current) Borrowings (non-current) Unallocated other borrowings (non-current)		

Balance Sheet Account Code Definitions

Balance sheet liabilities (continued)

Code	Account Code Name	Definition	Examples
890 - 899	Intercompany payables (current)	Any liability that represents unsettled transactions or other monetary obligations owed by an AI entity to another AI entity and which fulfils the definition of a financial liability.	
970 - 979	Intercompany payables (non-current)	See the balance sheet intercompany account code definitions for further guidance (page 84 - 86)	
940 Do not use for coding transactions	Total other liabilities (non-current)		
941	Deferred tax liabilities	Deferred tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences.	<ul style="list-style-type: none"> Deferred tax on temporary difference due to difference in tax and book depreciation methodologies
943	Net liability from defined benefit obligations	Net liability for defined benefit obligations as required by IAS 19.48-51, using the Projected Unit Credit Method	<ul style="list-style-type: none"> Defined benefit plans held by AI France, Norway and the IS
948	Other liabilities (non-current)	Please contact the International Accounting Team at the Secretariat if your AI entity has a defined benefit scheme	
949 This code must only be used by AI entities that have approval from the International Accounting Team at the Secretariat	Unallocated other liabilities (non-current)		

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989	Unallocated liabilities	Unallocated liabilities This code must only be used by AI entities that have approval from the International Accounting Team.
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Balance Sheet Account Code Definitions

Balance sheet reserves

“Reserves” or “funds” or “retained earnings” represent accumulated surpluses or deficits for an AI entity. As such, reserves represent the excess of total assets over total liabilities.

Code	Account Code Name	Definition	Examples
990	Total Reserves	Do not use for coding transactions (reporting hierarchy)	
991	Retained surplus/deficit for the period Do not code to this account	Total retained surplus or deficit for the reporting period Please note that this account code is used by Longview to post your end of period result into the balance sheet. At year end, Entities should allocate their retained surplus/deficit to one of the reserve codes 992 – 998 as defined below.	
992	Unrestricted reserves	Any reserves that are free to be used for any of the AI entity’s purposes (unrestricted)	
992.1	Currency translation adjustment Do not code to this account	Account used by Longview to post currency translation adjustment into consolidated balance sheet	
992.2	Prior years GAAP differences	Used to manually post GAAP adjustment to opening reserves	
993	Designated reserves	Any reserves that have been earmarked for a particular purpose by the AI entity’s Trustees, Director or management i.e. this is an internal restriction (designated)	<ul style="list-style-type: none"> Reserve for future assessment contributions
994	Restricted reserves	Any reserves that can only be applied for a particular purpose within the agreed objectives of the AI entity as set out by the donor or the funder Please note that the key difference between restricted and designated funds is that an external party places the restriction on restricted funds but the earmarking of designated funds is an internal decision.	<ul style="list-style-type: none"> Reserve for donation from a major donor only to be spent on a Demand Dignity human rights education project
995	Endowment reserves	Any reserve that is a form of restricted fund where the donated asset is to be retained for the benefit of the AI entity as a capital fund i.e. these funds are not expendable (i.e. it is permanently restricted). The restriction is placed on the fund by an external party	
996	Revaluation surplus/deficit	The increase/decrease in an asset’s carrying amount as a result of a revaluation Please note that the increase shall be recognised in the income statement to the extent that it reverses a revaluation decrease of the same asset previously recognised in the income statement	<ul style="list-style-type: none"> Revaluation of available for sale securities
997	Share capital	Where the AI entity is a registered company, the amount of the company’s share capital issued (whether or not paid for)	<ul style="list-style-type: none"> Ordinary shares
998	Other reserves	Any other reserve not defined above	

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999	Unallocated reserves	Unallocated reserves This code must only be used by AI entities that have approval from the International Accounting Team.
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Intercompany Balance Sheet Account Codes

Introduction

There are four account code “ranges” for intercompany balance sheet items in the common chart of accounts as follows:

Code	Description
67X	Intercompany receivables – current
72X	Intercompany receivables – non-current
89X	Intercompany payables - current
97X	Intercompany payables - non-current

Each AI entity has been allocated a unique intercompany cost centre code (8XXX). These codes should be used to identify the counter-party for each intercompany transaction (i.e. the other AI entity your AI entity is transacting with).

Code Overview

1. Foreign exchange

Loans and grants remitted in foreign currencies, that is in a different currency to the AI entities’ normal operating currency, should be accounted for under the Common Accounting Framework as follows:

1. The amount should be translated using the spot exchange rate (day rate) at the date of initial recognition of the transaction
2. At the end of each reporting period, loan balances payable or receivable should be translated using the spot exchange rate, as at the reporting period end date. The difference in loan balance, due to this change in exchange rate, should be recorded as a foreign exchange gain or loss in the income statement

Intercompany Balance Sheet Account Codes

Intercompany receivables

Intercompany receivable balance should be **current** if it expected that the asset will be realised within twelve months after the reporting period.

Intercompany receivable balance should be **non-current** if it expected that the asset will be realised after more than twelve months after the reporting period.

The receivable should also be coded to the relevant counter-party cost centre code.

Code	Account Code Name	Definition
670	Total intercompany receivables - current	Do not use for coding transactions (reporting hierarchy)
671	Total funding receivables – current	Do not use for coding transactions (reporting hierarchy)
720	Total intercompany receivables – non-current	Do not use for coding transactions (reporting hierarchy)
721	Total funding receivables – non-current	Do not use for coding transactions (reporting hierarchy)
672	Grant receivable – current	Grant funding receivable due from an AI entity for a specific project or activity
722	Grant receivable – non-current	
673	Loan receivable – current	Loan receivable due from an AI entity
723	Loan receivable – non-current	
674	Other intercompany receivables – current	All other intercompany receivables excluding grant and loan receivables
675	Total International Secretariat receivables – current	Do not use for coding transactions (reporting hierarchy)
725	Total International Secretariat receivables – non-current	Do not use for coding transactions (reporting hierarchy)
676	Assessment contribution receivable – current	Annual assessment receivable due from an AI entity, calculated in accordance with the AI Global Assessment System, representing AI entity’s contribution to the international budget Only to be used by the International Secretariat
726	Assessment contribution receivable - non-current	
677	Additional voluntary contribution receivable - current	Any receivable due from an AI entity relating to contributions to the international budget, in excess of the annual assessment Only to be used by the International Secretariat
727	Additional voluntary contribution receivable - non-current	
678	Other International Secretariat receivables – current	Any other receivable due to the International Secretariat from another AI entity Only to be used by the International Secretariat
728	Other International Secretariat receivables – non-current	

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729	Unallocated intercompany receivables	Unallocated intercompany receivables – that is receivables that would be coded to 672 - 728 This code must only be used by AI entities that have approval from the International Accounting Team.
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Intercompany Balance Sheet Account Codes

Intercompany Balance Sheet Account Codes

Intercompany payables

Intercompany payables balance should be **current** if it expected that the liability will be settled within twelve months after the reporting period.
Intercompany payables balance should be **non-current** if it expected that the liability will be settled after more than twelve months after the reporting period.

The payable should also be coded to the relevant counter-party cost centre code.

Code	Account Code Name	Definition
890	Total intercompany payables - current	Do not use for coding transactions (reporting hierarchy)
891	Total funding payables – current	Do not use for coding transactions (reporting hierarchy)
970	Total intercompany payables – non-current	Do not use for coding transactions (reporting hierarchy)
971	Total funding payables – non-current	Do not use for coding transactions (reporting hierarchy)
892	Grant payable – current	Grant funding payable due to an AI entity for a specific project or activity
972	Grant payable – non-current	
893	Loan payable – current	Loan payable due to an AI entity
973	Loan payable – non-current	
894	Other intercompany payables - current	All other intercompany payables excluding grant and loan payables
895	Total International Secretariat payables – current	Do not use for coding transactions (reporting hierarchy)
975	Total International Secretariat payables – non-current	Do not use for coding transactions (reporting hierarchy)
896	Assessment contribution payable – current	Annual assessment payable due to an AI entity, calculated in accordance with the AI Global Assessment System, representing AI entity’s contribution to the international budget
976	Assessment contribution payable - non-current	
897	Additional voluntary contribution payable - current	Any payable due from an AI entity relating to contributions to the international budget, in excess of the annual assessment
977	Additional voluntary contribution payable - non-current	
898	Other International Secretariat payables – current	Any other payable due to the International Secretariat from another AI entity
978	Other International Secretariat payables – non-current	

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979	Unallocated intercompany payables	Unallocated intercompany payables – that is payables that would be coded to 892 - 978 This code must only be used by AI entities that have approval from the International Accounting Team.
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