

OSCAR/Common CoA structure

Statement of financial position (SOFP):

- **10000000** Assets
- **20000000** Liabilities
- **30000000** Taxpayers equity and other reserves

Statement of comprehensive net expenditure (SOCNE)

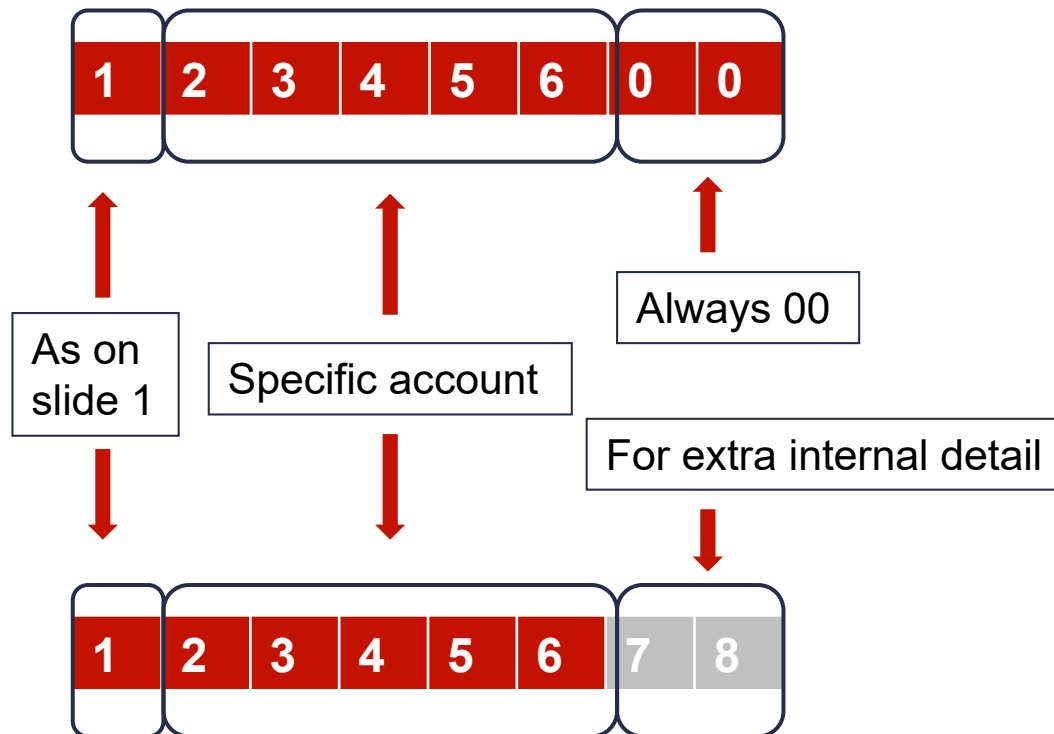
- **40000000** Income
- **50000000** Expenditure
- **60000000** Finance costs and other income and expenses

Additional information [OSCAR only]

- **80000000** WGA Statistical Information
- **90000000** Additional Information

Account code structure

- Example OSCAR CoA entry level code



- Corresponding Common CoA account code