

CHART OF ACCOUNTS

Codes to put on Bank Statements

| | | | |
|--------|----------------------------------------------|-----|-------------------------------------------------------------------------------------|
| 200 | Sales | 860 | HP Repayments |
| 201 | Exported Sales (No GST) | 861 | Loan Repayments |
| 220 | Purchases | | |
| 221 | Imported Purchases (No GST) | 999 | Use this code when you are unsure (and just write beside the value what it was for) |
| 222 | Payments to NZ Customs | | |
| 274 | Interest Received | | |
| 277 | Rent Received | 278 | Covid-19 Resurgence Support Payments (inc GST) |
| 285 | ACC Levies | 279 | Covid-19 Wage Subsidy |
| 287 | Accountancy Fees | | |
| 289 | Advertising | | |
| 302 | Bank Fees | 810 | Government Small Business Cashflow Loan |
| 313 | Computer Expenses | | |
| 317 | Consultancy | | |
| 320 | Credit Card Merchant Fees | | |
| 325 | Eftpos Expenses | | |
| 327 | Entertainment | | |
| 329 | Freight & Courier | | |
| 336 | Hire Equipment | | |
| 340 | Insurance | | |
| 353 | Interest - Overdraft | | |
| 376 | Legal Expenses | | |
| 382 | Licenses & Registrations | | |
| 384 | Light Power & Heating | | |
| 410 | Motor Vehicle Expenses | | |
| 425 | Office Expenses | | |
| 427 | Petty Cash | | |
| 431 | Printing, Stamps & Stationery | | |
| 435 | Protective Clothing & Equipment | | |
| 440 | Rates | | |
| 441 | Rents Paid | | |
| 450 | Repairs & Maintenance | | |
| 454 | Rubbish Disposal | | |
| 456 | Security | | |
| 458 | Staff Training | | |
| 460 | Subcontractors | | |
| 462 | Subscriptions | | |
| 464 | Telephone & Tolls | | |
| 466 | Tools (Under \$1,000) | | |
| 469 | Travel & Accommodation (NZ) | | |
| 470 | Travel Overseas | | |
| 475 | Wages & Salaries | | |
| 501/50 | Drawings/Personal Expenditure | | |
| 501/55 | Income Tax paid to IRD | | |
| 501/60 | Non - Deductible Entertainment | | |
| 501/05 | Personal Funds Introduced | | |
| 630/03 | GST payments to IRD | | |
| 630/04 | GST Refund from IRD | | |
| 475 | PAYE payments to IRD | | |
| 731/02 | Purchase of Land | | |
| 732/02 | Purchase of Buildings | | |
| 734/02 | Purchase of Motor Vehicles | | |
| 738/02 | Purchase of Office Equipment (over \$1,000) | | |
| 740/02 | Purchase of Plant & Equipment (over \$1,000) | | |

Notes:

Write the appropriate code beside each amount on your Bank Statements

If you have an amount that you are unsure what to code it to, please write details beside the amount as to what it is for.

If you need new or extra codes, please call us.