

CHART OF ACCOUNTS

Codes to put on Bank Statements

200	Sales	860	HP Repayments
201	Exported Sales (No GST)	865	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		
285	ACC Levies		
287	Accountancy Fees		
289	Advertising		
302	Bank Fees		
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 \$500)		
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 \$500)		
740/02	Purchase of Plant & Equipment (over \$500)		

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 email info@stephenlarsenandco.co.nz