

Chart of Accounts

VARRENZ COMPANY

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Acc. No.	Description	Special Acc Type	Input Tax Code	Output Tax Code	MSIC Code
CAPITAL					
1000/000	CAPITAL				
RETAINED EARNING					
1500/000	RETAINED EARNING	SRE			
FIXED ASSETS					
2000/000	MOTOR VEHICLES				
2001/000	ISUZU LORRY - WXX 1234	SFA	TX_C		
2001/005	ACCUM. DEPRN. ISUZU LORRY - WXX 1234	SAD			
2002/000	FORKLIFT - WXX 1234	SFA	TX_C		
2002/005	ACCUM. DEPRN. FORKLIFT - WXX 1234	SAD			
2003/000	HONDA CITY - WXX 1234	SFA	BL		
2003/005	ACCUM. DEPRN. HONDA CITY - WXX 1234	SAD			
2100/000	FURNITURE & FITTINGS				
2101/000	FURNITURES & FITTINGS - 2015	SFA	TX_C		
2101/005	ACCUM. DEPRN. - FURNITURES & FITTINGS	SAD			
2200/000	OFFICE EQUIPMENT				
2201/000	PHOTOSTAT MACHINE	SFA	TX_C		
2201/005	ACCUM. DEPRN. - PHOTOSTAT MACHINE	SAD			
2300/000	AIR-CONDITIONER				
2301/000	AIR-CONDITIONER 2015	SFA	TX_C		
2301/005	ACCUM. DEPRN. AIR-CONDITIONER 2015	SAD			
2400/000	COMPUTER & SOFTWARE				
2401/000	COMPUTER	SFA	TX_C		
2401/005	ACCUM. DEPRN. COMPUTER	SAD			
2402/000	SOFTWARE	SFA	TX_C		
2402/005	ACCUM. DEPRN. SOFTWARE	SAD			
2700/000	PLANT & MACHINERY				
2701/000	CNC MACHINERY	SFA	TX_C		
2701/005	ACCUM. DEPRN. CNC MACHINERY	SAD			
2800/000	RENOVATION				
2801/000	RENOVATION 2015	SFA	TX_C		
2801/005	ACCUM. DEPRN. RENOVATION 2015	SAD			
OTHER ASSETS					
2999/999	GOODWILL				

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CURRENT ASSETS					
2900/000	CLOSING STOCK - BS	SBS			
3000/000	TRADE DEBTORS				
3100/000	CASH IN HAND	SCH			
3220/000	CASH AT BANK				
3200/000	BANK BALANCE - PBB	SBK			
3210/000	CREDIT CARD CENTER	SBK			
3300/000	DEPOSITS				
3300/100	DEPOSIT - RENTAL				
3300/200	DEPOSIT - UTILITIES				
3300/500	DEPOSIT - PAID TO SUPPLIER	SDP			
3400/000	PREPAYMENTS				
3400/100	PREPAYMENT - RENT				
3400/200	PREPAYMENT - INSURANCE				
3500/000	OTHER DEBTORS				
3500/100	OTHER DEBTOR - XXXX				
3600/000	STAFF LOAN				
3600/100	STAFF LOAN - XXXX				
3700/000	AMOUNT DUE FROM DIRECTORS				
3700/100	AMOUNT DUE FROM DIRECTOR - XXX				
3700/200	AMOUNT DUE FROM DIRECTOR - XXX				
3900/000	TAX RECOVERABLE				
GST3/010	GST INPUT TAX ACCOUNT				
GST3/020	GST RESIDUAL INPUT TAX				
GST3/030	GST ON UNPAID SUPPLIER				
GST3/040	GST ON 21DO				
GST3/050	GST ON ADVANCE PAYMENT				
GST3/060	GST DEFERRED INPUT TAX				
GST3/100	GST PAID BY FORWARDER				
CURRENT LIABILITIES					
4000/000	TRADE CREDITORS				
4005/000	OTHER CREDITOR	SCC			
4200/000	BANK OVERDRAFT	SBK			
4210/000	TERM LOAN				
4300/000	DEPOSIT RECEIVABLE				
4300/100	DEPOSIT RECEIVED FROM CUSTOMER	SDP			47533

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4300/200	REFUNDABLE DEPOSIT RECEIVED				
4400/000	ACCRUALS				
4400/100	ACCRUAL - DIRECTOR'S CLAIM				
4400/200	ACCRUAL - TEL & H/PHONE				
4400/300	ACCRUAL - ELECTRICITY & WATER				
4400/400	ACCRUAL - SALARY & WAGES				
4500/000	HIRE PURCHASE CREDITOR				
4500/100	HIRE PURCHASE CREDITOR - WWF 1000				
4500/105	HIRE PURCHASE INTEREST IN SUSPENSSE - WWF 1000				
4600/000	AMOUNT DUE TO DIRECTORS				
4600/100	AMT DUE TO DIRECTOR - XXX				
4600/200	AMT DUE TO DIRECTOR - XXX				
4900/000	PROVISION FOR TAXATION				
4910/000	DEFERRED TAXATION				
4999/000	TEMPORARY ACCOUNT FOR CONTRA				
GST4/010	GST OUTPUT TAX ACCOUNT				
GST4/020	GST CONTROL ACCOUNT				
GST4/030	GST AR BAD DEBT RELIEF/RECOVERY				
GST4/040	GST DEFERRED OUTPUT TAX				
SALES					
5000/000	SALES			SR_S	47533
5000/100	CASH SALES			SR_S	47533
SALES ADJUSTMENTS					
5100/000	RETURN INWARDS			SR_S	47533
5200/000	DISCOUNT ALLOWED			SR_S	47533
COST OF GOODS SOLD					
5900/000	STOCKS AT THE BEGINNING OF YEAR	SOS			
6000/000	PURCHASES				
6000/100	LOCAL PURCHASE			TX_S	
6000/200	OVERSEA PURCHASE			IM-GDS	
6100/000	PURCHASES RETURN			TX_S	
6200/000	DISCOUNT RECEIVED			TX_S	
6250/000	CUSTOM IMPORT DUTY			IM	
6260/000	CARGO INSURANCE			TX_S	
6270/000	FREIGHT CHARGES			TX_S	
6300/000	HANDLING & CUSTOM CLEARANCE			TX S	

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6400/000	TRANSPORT CHARGES		TX_S		
6450/000	HIRE OF CRANE		TX_S		
6500/000	HARDWARE & TOOLS		TX_S		
6800/000	SUB-CONTRACTOR WAGES		NR		
6850/000	SUB-CONTRACTOR FEE		TX_S		
690-0000	STOCKS AT THE END OF YEAR	SCS			

OTHER INCOMES

7000/000	RENTAL INCOME				
7000/100	RENTAL INCOME - COMMERCIAL BUILDING			SR_S	68102
7000/200	RENTAL INCOME - RESIDENTIAL BUILDING			ES	68101
7100/000	COMMISSION RECEIVED			SR_S	
7200/000	LOAN INTEREST RECEIVED			ES43	
7300/000	SALES OF SCRAP			SR_S	
7500/000	MANAGEMENT FEE RECEIVED			SR_S	
7800/000	INSURANCE COMPENSATION			OS	
7900/000	GAIN ON FOREIGN EXCHANGE - REALISED			ES43	
GST5/010	AP (CREDITOR) BAD & DOUBTFUL DEBT				

EXPENSES

9A01/000	ACCOUNTING FEE		TX_S		
9A02/000	AUDIT FEE		TX_S		
9A03/000	ADVERTISEMENT		TX_S		
9A04/000	ANNUAL DINNER		TX_S		
9A05/000	ALLOWANCE		NA		
9A06/000	ANG POW		NA		
9A10/000	AIR FARE				
9A10/100	AIR FARE - LOCAL		TX_S		
9A10/200	AIR FARE - OVERSEA		ZP		
9B01/000	BANK CHARGES		TX_S		
9B02/000	BANK OVERDRAFT INTEREST		EP		
9B03/000	BANK TERM LOAN INTEREST		EP		
9B04/000	BANK COMMITMENT FEE		OP		
9B05/000	BANK LATE PAYMENT INTEREST		OP		
9B06/000	BA INTEREST		EP		
9B10/000	BONUS		NA		
9C01/000	COMPOUND & PENALTY		OP		
9C02/000	CONDOLENCE & GREETING		NA		

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Acc. No.	Description	Special Acc Type	Input Tax Code	Output Tax Code	MSIC Code
9C03/000	CREDIT CARD CHARGES		TX_S		
9C04/000	COMPENSATION		OP		
9D01/000	DEPRECIATION OF FIXED ASSETS		NA		
9D02/000	DIRECTORS' SALARY				
9D02/100	DIRECTOR'S SALARY - XXX		NA		
9D02/200	DIRECTOR'S SALARY - XXX		NA		
9D03/000	DIRECTOR'S FEE		NA		
9D05/000	DIRECTORS' EPF		NA		
9D06/000	DIRECTORS' SOCSO		NA		
9D07/000	DIRECTORS' STD		NA		
9D08/000	DONATION & SPONSORSHIP		NA		
9D09/000	DIVIDEND PAID		NA		
9D10/000	DISPOSAL OF FIXED ASSETS				
9D10/100	DISPOSAL OF OTHER ASSETS			SR_D	
9D10/200	DISPOSAL OF PASSENGER CAR			OS	
9E01/000	EPF CONTRIBUTION		NA		
9E02/000	ELECTRICITY & WATER				
9E02/100	ELECTRICITY		TX_S		
9E02/200	WATER		TX_S		
9E02/300	INDAH WATER		TX_S		
9E05/000	ENTERTAINMENT				
9E05/100	ENTERTAINMENT (SUPPLIER, DIRECTOR)		BL		
9E05/200	ENTERTAINMENT (CUSTOMER)		TX_S		
9F01/000	FILING FEE		OP		
9F02/000	FIXED ASSETS WRITTEN OFF		NA		
9G01/000	GIFT		TX_S		
9H01/000	HANDPHONE CHARGES		TX_S		
9H02/000	HIRE PURCHASE INTEREST		EP		
9H03/000	HOTEL ACCOMODATION				
9H03/100	HOTEL ACCOMODATION - LOCAL		TX_S		
9H03/200	HOTEL ACCOMODATION - OVERSEA		OP		
9I01/000	INCOME TAX - STAFF STD		NA		
9I02/000	INSURANCE				
9I02/100	INSURANCE - FIRE & BURGLARY		TX_S		
9I02/200	INSURANCE - COMMERCIAL CAR		TX_S		
9I02/300	INSURANCE - PASSENGER CAR		BL		
9I02/400	INSURANCE - STAFF LIFE		EP		

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9I02/500	INSURANCE - STAFF MEDICAL AND PA		BL		
9L01/000	LICENSE FEE		OP		
9L02/000	LEGAL FEE		TX_S		
9L04/000	LEVY FEE		OP		
9L05/000	LOSS ON DISPOSAL OF FIXED ASSETS		NA		
9L06/000	LOSS ON FOREIGN EXCHANGE - REALISED			ES43	
9M01/000	MEDICAL FEE				
9M01/100	MEDICAL FEE AT CLINIC		EP		
9M01/200	MEDICAL EXPENSES / EQUIPMENT		BL		
9M02/000	MAINTENANCE & SINKING FUND		EP		
9N01/000	NEWSPAPER		ZP		
9O01/000	OFFICE EXPENSES		TX_S		
9P01/000	PRINTING & STATIONERY		TX_S		
9P02/000	POSTAGES & STAMPS		TX_S		
9P03/000	PROFESSIONAL CHARGES		TX_S		
9P05/000	PETROL& DIESEL				
9P05/005	DIESEL - LORRY		ZP		
9P05/100	PETROL - RON 95		ZP		
9P05/200	PETROL - RON 97 (PASSENGER CAR)		BL		
9P05/300	PETROL - RON 97 (VAN)		TX_S		
9P06/000	PARKING				
9P06/100	PARKING - PASSENGER CAR		BL		
9P06/200	PARKING - COMMERCIAL CAR		TX_S		
9Q01/000	QUIT RENT & ASSESSMENT		OP		
9R01/000	RENTAL OF PREMISE		TX_S		
9R02/000	RENTAL OF HOSTEL		EP		
9R03/000	RENTAL OF CREDIT CARD MACHINE		TX_S		
9R04/000	ROAD TAX		OP		
9S01/000	SALARIES				
9S01/S00	SALARY - XXX		NA		
9S02/000	SUNDRY WAGES				
9S02/A01	SUNDRY WAGES - ABU		NA		
9S04/000	SALES COMMISSION (NON REGISTERED PERSON)		NR		
9S05/000	STAFF REFRESHMENT		TX_S		
9S06/000	STAFF WELFARE		TX_S		
9S07/000	STAFF UNIFORM		TX_S		
9S09/000	STAFF TRAINING		TX_S		

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Acc. No.	Description	Special Acc Type	Input Tax Code	Output Tax Code	MSIC Code
9S10/000	SECRETARIAL FEE		TX_S		
9S11/000	SERVICES CHARGE		TX_S		
9S12/000	STAMPING FEE		OP		
9S13/000	SOCSCO		NA		
9T01/000	TELEPHONE & FAX CHARGES		TX_S		
9T03/000	TAX SUBMISSION FEE		TX_S		
9T04/000	TOLL		EP		
9T10/000	TRAVELLING EXPENSES				
9T10/100	TRAVELLING - OVERSEA EXPENSES		OP		
9T10/200	TRAVELLING - LOCAL PUBLIC TRANSPORT		EP		
9T10/300	TRAVELLING - AIRPORT TAXI		TX_S		
9U01/000	UPKEEP OF MOTOR VEHICLE				
9U01/100	UPKEEP OF PASSENGER CAR		BL		
9U01/200	UPKEEP OF COMMERCIAL CAR		TX_S		
9U02/000	UPKEEP OF OFFICE EQUIPMENT		TX_S		
9U03/000	UPKEEP OF MACHINERY		TX_S		
9U04/000	UPKEEP OF BUILDING				
9U04/100	UPKEEP OF BUILDING - RESIDENTIAL		TX-N43		
9U04/200	UPKEEP OF BUILDING - COMMERCIAL		TX_S		
9W01/000	WORSHIPPING EXPENSES		BL		
9W02/000	WEB HOSTING		TX_S		
GST9/010	GST INPUT TAX NOT CLAIMABLE				
GST9/020	AR BAD AND DOUBTFUL DEBT				
GST9/030	GST ON GIFT				
GST9/040	ROUNDING ADJUSTMENT				
GST9/050	GST ON REALIZED GAIN / LOSS				

TAXATION

9Z01/000	TAXATION				
9Z02/000	DEFERRED TAXATION (P&L)				

NA = Non Applicable --> This is a new code, if don't want create new code can use OP = Out of Scope Purchase

NS = Not a Supply --> This is a new code, if don't want create new code can use OS = Out of Scope Supply

UC = Unclaimed GST --> For those Input Tax don't want to claim can create a new tax code or just let it blank = null