

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                    | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 1    | 1.01.00.00.00C | KAS                          | 000   | T     | 1     | 1    | N     | 00     |
| 2    | 1.01.01.00.00C | Kas Pusat                    | 000   | O     | 2     | 0    | N     | 00     |
| 3    | 1.01.02.00.00C | Kas Cabang Kenari            | 000   | O     | 2     | 0    | N     | 00     |
| 4    | 1.01.03.00.00C | Kas Cabang Salemba           | 000   | O     | 2     | 0    | N     | 00     |
| 5    | 1.01.04.00.00C | Kas cabang Depok             | 000   | O     | 2     | 0    | N     | 00     |
| 6    | 1.02.00.00.00C | Bank Indonesia               | 000   | T     | 1     | 1    | N     | 00     |
| 7    | 1.02.01.00.00C | R/K Pada Bank Indonesia      | 000   | T     | 2     | 0    | N     | 00     |
| 8    | 1.02.01.01.00C | Setoran Kliring              | 000   | O     | 3     | 0    | N     | 00     |
| 9    | 1.02.01.02.00C | Nota Kredit Keluar           | 000   | O     | 3     | 0    | N     | 00     |
| 10   | 1.02.01.03.00C | Nota Kredit Masuk            | 000   | O     | 3     | 0    | N     | 00     |
| 11   | 1.02.01.04.00C | Warkat Kliring               | 000   | O     | 3     | 0    | N     | 00     |
| 12   | 1.02.01.05.00C | Tolakan House Check          | 000   | O     | 3     | 0    | N     | 00     |
| 13   | 1.02.01.06.00C | Tolakan Kliring              | 000   | O     | 3     | 0    | N     | 00     |
| 14   | 1.02.02.00.00C | Sertifikat Bank Indonesia    | 000   | O     | 2     | 0    | N     | 00     |
| 15   | 1.03.00.00.00C | Penempatan Pada Bank Lain    | 000   | T     | 1     | 1    | N     | 00     |
| 16   | 1.03.01.00.00C | Giro Pada Bank Lain          | 000   | O     | 2     | 0    | N     | 00     |
| 17   | 1.03.02.00.00C | Deposito Pada Bank Lain      | 000   | T     | 2     | 0    | N     | 00     |
| 18   | 1.03.02.01.00C | Deposito Pada BNI            | 000   | O     | 3     | 0    | N     | 00     |
| 19   | 1.03.03.00.00C | Tabungan Pada Bank Lain      | 000   | O     | 2     | 0    | N     | 00     |
| 20   | 1.04.00.00.00C | Call Money                   | 000   | O     | 1     | 1    | N     | 00     |
| 21   | 1.05.00.00.00C | Surat-Surat Berharga         | 000   | T     | 1     | 1    | N     | 00     |
| 22   | 1.05.01.00.00C | SBPU                         | 000   | O     | 2     | 0    | N     | 00     |
| 23   | 1.05.02.00.00C | SBPM                         | 000   | O     | 2     | 0    | N     | 00     |
| 24   | 1.05.03.00.00C | Obligasi                     | 000   | O     | 2     | 0    | N     | 00     |
| 25   | 1.06.00.00.00C | Penyertaan                   | 000   | T     | 1     | 1    | N     | 00     |
| 26   | 1.06.01.00.00C | Penyertaan Bank              | 000   | O     | 2     | 0    | N     | 00     |
| 27   | 1.06.02.00.00C | Penyertaan Non Bank          | 000   | O     | 2     | 0    | N     | 00     |
| 28   | 1.07.00.00.00C | Pinjaman Yang Di Berikan     | 000   | T     | 1     | 1    | N     | 00     |
| 29   | 1.07.01.00.00C | PYD Kantor Pusat             | 000   | T     | 2     | 0    | N     | 00     |
| 30   | 1.07.01.01.00C | Pinjaman Rekening Koran      | 000   | O     | 3     | 0    | N     | 00     |
| 31   | 1.07.01.02.00C | Pinjaman Pemilikan Kendaraan | 000   | O     | 3     | 0    | N     | 00     |
| 32   | 1.07.01.03.00C | Pinjaman Tetap               | 000   | O     | 3     | 0    | N     | 00     |
| 33   | 1.07.01.04.00C | KUK Pinjaman Tetap           | 000   | O     | 3     | 0    | N     | 00     |
| 34   | 1.07.01.05.00C | Pinjaman Transaksi Khusus    | 000   | O     | 3     | 0    | N     | 00     |
| 35   | 1.07.01.06.00C | Pinjaman Import              | 000   | O     | 3     | 0    | N     | 00     |
| 36   | 1.07.01.07.00C | Pinjaman Ekspor              | 000   | O     | 3     | 0    | N     | 00     |
| 37   | 1.07.01.08.00C | Pinjaman Diskonto            | 000   | O     | 3     | 0    | N     | 00     |
| 38   | 1.07.01.09.00C | Pinjaman Investasi           | 000   | O     | 3     | 0    | N     | 00     |
| 39   | 1.07.01.10.00C | Pinjaman Automatis           | 000   | O     | 3     | 0    | N     | 00     |
| 40   | 1.07.02.00.00C | PYD Kantor Cabang Depok      | 000   | T     | 2     | 0    | N     | 00     |
| 41   | 1.07.02.01.00C | Pinjaman Rekening Koran      | 000   | O     | 3     | 0    | N     | 00     |
| 42   | 1.07.02.02.00C | Pinjaman Pemilikan Kendaraan | 000   | O     | 3     | 0    | N     | 00     |
| 43   | 1.07.02.03.00C | Pinjaman Tetap               | 000   | O     | 3     | 0    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                    | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 44   | 1.07.02.04.00C | KUK Pinjaman Tetap           | 000   | O     | 3     | 0    | N     | 00     |
| 45   | 1.07.02.05.00C | Pinjaman Transaksi Khusus    | 000   | O     | 3     | 0    | N     | 00     |
| 46   | 1.07.02.06.00C | Pinjaman Investasi           | 000   | O     | 3     | 0    | N     | 00     |
| 47   | 1.07.02.07.00C | Pinjaman Eksport             | 000   | O     | 3     | 0    | N     | 00     |
| 48   | 1.07.02.08.00C | Pinjaman Diskonto            | 000   | O     | 3     | 0    | N     | 00     |
| 49   | 1.07.02.09.00C | Pinjaman Investasi           | 000   | O     | 3     | 0    | N     | 00     |
| 50   | 1.07.02.10.00C | Pinjaman Automatis           | 000   | O     | 3     | 0    | N     | 00     |
| 51   | 1.07.03.00.00C | PYD Kantor cabang salemba    | 000   | T     | 2     | 0    | N     | 00     |
| 52   | 1.07.03.01.00C | Pinjaman Rekening Koran      | 000   | O     | 3     | 0    | N     | 00     |
| 53   | 1.07.03.02.00C | Pinjaman Pemilikan Kendaraan | 000   | O     | 3     | 0    | N     | 00     |
| 54   | 1.07.03.03.00C | Pinjaman Tetap               | 000   | O     | 3     | 0    | N     | 00     |
| 55   | 1.07.03.04.00C | KUK Pinjaman Tetap           | 000   | O     | 3     | 0    | N     | 00     |
| 56   | 1.07.03.05.00C | Pinjaman Transaksi Khusus    | 000   | O     | 3     | 0    | N     | 00     |
| 57   | 1.07.03.06.00C | Pinjaman Import              | 000   | O     | 3     | 0    | N     | 00     |
| 58   | 1.07.03.07.00C | Pinjaman Eksport             | 000   | O     | 3     | 0    | N     | 00     |
| 59   | 1.07.03.08.00C | Pinjaman Diskonto            | 000   | O     | 3     | 0    | N     | 00     |
| 60   | 1.07.03.09.00C | Pinjaman Investasi           | 000   | O     | 3     | 0    | N     | 00     |
| 61   | 1.07.03.10.00C | Pinjaman Authomatic          | 000   | O     | 3     | 0    | N     | 00     |
| 62   | 1.07.04.00.00C | PYD Kantor Cabang Kenari     | 000   | T     | 2     | 0    | N     | 00     |
| 63   | 1.07.04.01.00C | Pinjaman Rekening Koran      | 000   | O     | 3     | 0    | N     | 00     |
| 64   | 1.07.04.02.00C | Pinjaman Pemilikan Mobil     | 000   | O     | 3     | 0    | N     | 00     |
| 65   | 1.07.04.03.00C | Pinjaman Tetap               | 000   | O     | 3     | 0    | N     | 00     |
| 66   | 1.07.04.04.00C | KUK Pinjaman Tetap           | 000   | O     | 3     | 0    | N     | 00     |
| 67   | 1.07.04.05.00C | Pinjaman Transaksi Khusus    | 000   | O     | 3     | 0    | N     | 00     |
| 68   | 1.07.04.06.00C | Pinjaman Import              | 000   | O     | 3     | 0    | N     | 00     |
| 69   | 1.07.04.07.00C | Pinjaman Eksport             | 000   | O     | 3     | 0    | N     | 00     |
| 70   | 1.07.04.08.00C | Pinjaman Diskonto            | 000   | O     | 3     | 0    | N     | 00     |
| 71   | 1.07.04.09.00C | Pinjaman Investasi           | 000   | O     | 3     | 0    | N     | 00     |
| 72   | 1.07.04.10.00C | Pinjaman Automatis           | 000   | O     | 3     | 0    | N     | 00     |
| 73   | 1.08.00.00.00C | Bunga Akan Diterima          | 000   | T     | 1     | 1    | N     | 00     |
| 74   | 1.08.01.00.00C | Bunga Akan Diterima bank     | 000   | T     | 2     | 0    | N     | 00     |
| 75   | 1.08.01.01.00C | Bunga Yang Diterima PRK      | 000   | O     | 3     | 0    | N     | 00     |
| 76   | 1.08.02.00.00C | Bunga akan diterima Non Bank | 000   | T     | 2     | 0    | N     | 00     |
| 77   | 1.08.02.01.00C | Bunga Yg diterima PRK        | 000   | O     | 3     | 0    | N     | 00     |
| 78   | 1.08.02.02.00C | Bunga Yg Diterima cerukan    | 000   | O     | 3     | 0    | N     | 00     |
| 79   | 1.09.00.00.00C | Aktiva Tetap Dan Inventaris  | 000   | T     | 1     | 1    | N     | 00     |
| 80   | 1.09.01.00.00C | Inventaris                   | 000   | O     | 2     | 0    | N     | 00     |
| 81   | 1.09.02.00.00C | Kendaraan Kantor             | 000   | O     | 2     | 0    | N     | 00     |
| 82   | 1.09.03.00.00C | Gedung                       | 000   | O     | 2     | 0    | N     | 00     |
| 83   | 1.09.04.00.00C | Tanah                        | 000   | O     | 2     | 0    | N     | 00     |
| 84   | 1.09.05.00.00C | Aktiva Lainnya               | 000   | O     | 2     | 0    | N     | 00     |
| 85   | 1.10.00.00.00C | Rekening Antar Kantor        | 000   | O     | 1     | 1    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                   | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|---------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                       | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 86   | 2.01.00.00.00C | Rekening Giro                   | 000   | T     | 1     | 1    | N     | 00     |
| 87   | 2.01.01.00.00C | Giro Kantor Pusat               | 000   | T     | 2     | 0    | N     | 00     |
| 88   | 2.01.01.01.00C | Giro Aktif Non Bank             | 000   | O     | 3     | 0    | N     | 00     |
| 89   | 2.01.01.02.00C | Giro Aktif Bank                 | 000   | O     | 3     | 0    | N     | 00     |
| 90   | 2.01.02.00.00C | Giro Kantor Cabang Depok        | 000   | T     | 2     | 0    | N     | 00     |
| 91   | 2.01.02.01.00C | Giro Aktif Non Bank             | 000   | O     | 3     | 0    | N     | 00     |
| 92   | 2.01.02.02.00C | Giro Aktif Bank                 | 000   | O     | 3     | 0    | N     | 00     |
| 93   | 2.01.03.00.00C | Giro Kantor Cabang Salemba      | 000   | T     | 2     | 0    | N     | 00     |
| 94   | 2.01.03.01.00C | Giro Aktif Non Bank             | 000   | O     | 3     | 0    | N     | 00     |
| 95   | 2.01.03.02.00C | Giro Aktif Bank                 | 000   | O     | 3     | 0    | N     | 00     |
| 96   | 2.01.04.00.00C | Giro Kantor Cabang Kenari       | 000   | T     | 2     | 0    | N     | 00     |
| 97   | 2.01.04.01.00C | Giro Aktif Non Bank             | 000   | O     | 3     | 0    | N     | 00     |
| 98   | 2.01.04.02.00C | Giro Aktif Bank                 | 000   | O     | 3     | 0    | N     | 00     |
| 99   | 2.02.00.00.00C | Deposito Berjangka              | 000   | T     | 1     | 1    | N     | 00     |
| 100  | 2.02.01.00.00C | Deposito Berjangka Kantor Pusat | 000   | T     | 2     | 0    | N     | 00     |
| 101  | 2.02.01.01.00C | Deposito Berjangka 1 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 102  | 2.02.01.02.00C | Deposito Berjangka 3 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 103  | 2.02.01.03.00C | Deposito Berjangka 6 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 104  | 2.02.01.04.00C | Deposito Berjangka 12 Bulan     | 000   | O     | 3     | 0    | N     | 00     |
| 105  | 2.02.02.00.00C | Deposito Berjangka Depok        | 000   | T     | 2     | 0    | N     | 00     |
| 106  | 2.02.02.01.00C | Deposito Berjangka 1 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 107  | 2.02.02.02.00C | Deposito Berjangka 3 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 108  | 2.02.02.03.00C | Deposito Berjangka 6 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 109  | 2.02.02.04.00C | Deposito Berjangka 12 Bulan     | 000   | O     | 3     | 0    | N     | 00     |
| 110  | 2.02.03.00.00C | Deposito Berjangka Salemba      | 000   | T     | 2     | 0    | N     | 00     |
| 111  | 2.02.03.01.00C | Deposito Berjangka 1 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 112  | 2.02.03.02.00C | Deposito Berjangka 3 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 113  | 2.02.03.03.00C | Deposito Berjangka 6 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 114  | 2.02.03.04.00C | Deposito Berjangka 12 Bulan     | 000   | O     | 3     | 0    | N     | 00     |
| 115  | 2.02.04.00.00C | Deposito Berjangka Kenari       | 000   | T     | 2     | 0    | N     | 00     |
| 116  | 2.02.04.01.00C | Deposito berjangka 1 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 117  | 2.02.04.02.00C | Deposito berjangka 3 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 118  | 2.02.04.03.00C | Deposito berjangka 6 Bulan      | 000   | O     | 3     | 0    | N     | 00     |
| 119  | 2.02.04.04.00C | Deposito berjangka 12 Bulan     | 000   | O     | 3     | 0    | N     | 00     |
| 120  | 2.03.00.00.00C | Tabungan                        | 000   | T     | 1     | 1    | N     | 00     |
| 121  | 2.03.01.00.00C | Tabungan Kantor Pusat           | 000   | O     | 2     | 0    | N     | 00     |
| 122  | 2.03.02.00.00C | Tabungan Kantor Cabang Depok    | 000   | O     | 2     | 0    | N     | 00     |
| 123  | 2.03.03.00.00C | Tabungan Kantor Cabang Salemba  | 000   | O     | 2     | 0    | N     | 00     |
| 124  | 2.03.04.00.00C | Tabungan Kantor Cabang Kenari   | 000   | O     | 2     | 0    | N     | 00     |
| 125  | 2.04.00.00.00C | Surat-Surat Berharga            | 000   | T     | 1     | 1    | N     | 00     |
| 126  | 2.04.01.00.00C | SBPU                            | 000   | O     | 2     | 0    | N     | 00     |
| 127  | 2.04.02.00.00C | SBPM                            | 000   | O     | 2     | 0    | N     | 00     |
| 128  | 2.04.03.00.00C | Obligasi                        | 000   | O     | 2     | 0    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                   | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|---------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                       | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 129  | 2.05.00.00.00C | Bunga Yang Masih harus Dibayar  | 000   | T     | 1     | 1    | N     | 00     |
| 130  | 2.05.01.00.00C | Bunga YMH Dibayar Giro          | 000   | T     | 2     | 0    | N     | 00     |
| 131  | 2.05.01.01.00C | Bunga YMH Dibayar Giro Non Bank | 000   | O     | 3     | 0    | N     | 00     |
| 132  | 2.05.01.02.00C | Bunga YMH Dibayar Giro Bank     | 000   | O     | 3     | 0    | N     | 00     |
| 133  | 2.05.02.00.00C | Bunga YMH Dibayar Deposito      | 000   | O     | 2     | 0    | N     | 00     |
| 134  | 2.05.03.00.00C | Bunga YMH Dibayar Tabungan      | 000   | O     | 2     | 0    | N     | 00     |
| 135  | 2.06.00.00.00C | Pinjaman Yang Di Terima         | 000   | T     | 1     | 1    | N     | 00     |
| 136  | 2.06.01.00.00C | PYD Bank                        | 000   | O     | 2     | 0    | N     | 00     |
| 137  | 2.06.02.00.00C | PYD Non Bank                    | 000   | O     | 2     | 0    | N     | 00     |
| 138  | 2.07.00.00.00C | Kewajiban-Kewajiban lainnya     | 000   | T     | 1     | 1    | N     | 00     |
| 139  | 2.07.01.00.00C | Titipan PPh 21                  | 000   | O     | 2     | 0    | N     | 00     |
| 140  | 2.07.02.00.00C | Titipan PPh 23                  | 000   | O     | 2     | 0    | N     | 00     |
| 141  | 2.08.00.00.00C | Call Money                      | 000   | O     | 1     | 1    | N     | 00     |
| 142  | 2.09.00.00.00C | Modal Pinjaman                  | 000   | T     | 1     | 1    | N     | 00     |
| 143  | 2.09.01.00.00C | Pinjaman Subordinasi            | 000   | O     | 2     | 0    | N     | 00     |
| 144  | 2.10.00.00.00C | Modal Disetor                   | 000   | T     | 1     | 1    | N     | 00     |
| 145  | 21.00.10.000C  | Saham Biasa                     | 000   | O     | 2     | 0    | N     | 00     |
| 146  | 2.10.02.00.00C | Saham Preferen                  | 000   | O     | 2     | 0    | N     | 00     |
| 147  | 2.12.00.00.00C | Laba Ditahan                    | 000   | T     | 1     | 1    | N     | 00     |
| 148  | 2.12.01.00.00C | Cadangan Tujuan                 | 000   | O     | 2     | 0    | N     | 00     |
| 149  | 2.12.02.00.00C | Cadangan Umum                   | 000   | O     | 2     | 0    | N     | 00     |
| 150  | 2.12.03.00.00C | Laba Bersih Tahun Lalu          | 000   | O     | 2     | 0    | N     | 00     |
| 151  | 2.13.00.00.00C | Laba Rugi Tahun Berjalan        | 000   | O     | 1     | 1    | N     | 00     |
| 152  | 2.14.00.00.00C | Selisih Penilaian Aktiva Tetap  | 000   | O     | 1     | 1    | N     | 00     |
| 153  | 2.99.99.99.00C | Selisih Rekening Neraca         | 000   | O     | 1     | 1    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                 | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|-------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                     | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 154  | 3.01.00.00.00C | Pendapatan Bunga              | 000   | O     | 1     | 1    | N     | 00     |
| 155  | 3.02.00.00.00C | Pendapatan Bunga Placement    | 000   | O     | 1     | 1    | N     | 00     |
| 156  | 3.03.00.00.00C | Pendapatan Provisi dan Komisi | 000   | O     | 1     | 1    | N     | 00     |
| 157  | 3.04.00.00.00C | Pendapatan Bunga Antar Kantor | 000   | O     | 1     | 1    | N     | 00     |
| 158  | 3.05.00.00.00C | Rupa-Rupa Pendapatan          | 000   | T     | 1     | 1    | N     | 00     |
| 159  | 3.05.01.00.00C | Pendapatan Administrasi       | 000   | O     | 2     | 0    | N     | 00     |
| 160  | 3.05.02.00.00C | Pendapatan Lain-Lain          | 000   | O     | 2     | 0    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening              | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|----------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                  | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 161  | 4.01.00.00.00C | Biaya Bunga                | 000   | T     | 1     | 1    | N     | 00     |
| 162  | 4.01.01.00.00C | Biaya Bunga Giro           | 000   | O     | 2     | 0    | N     | 00     |
| 163  | 4.01.02.00.00C | Biaya Bunga Tabungan       | 000   | O     | 2     | 0    | N     | 00     |
| 164  | 4.01.03.00.00C | Biaya Bunag Deposito       | 000   | O     | 2     | 0    | N     | 00     |
| 165  | 4.02.00.00.00C | Biaya Gaji                 | 000   | O     | 1     | 1    | N     | 00     |
| 166  | 4.03.00.00.00C | Biaya Pajak                | 000   | O     | 1     | 1    | N     | 00     |
| 167  | 4.04.00.00.00C | Biaya Operasi              | 000   | O     | 1     | 1    | N     | 00     |
| 168  | 4.05.00.00.00C | Biaya Gedung               | 000   | O     | 1     | 1    | N     | 00     |
| 169  | 4.06.00.00.00C | Jasa Giro                  | 000   | O     | 1     | 1    | N     | 00     |
| 170  | 4.07.00.00.00C | Bunga Dan Provisi Pinjaman | 000   | O     | 1     | 1    | N     | 00     |
| 171  | 4.08.00.00.00C | Biaya Materai Dan Perangko | 000   | O     | 1     | 1    | N     | 00     |

**PT BANK GUNADARMA  
CABANG KANTOR PUSAT**

**Daftar Chart of Account  
Master File Gen. Ledger**

| No   | Nomor Rekening | Nama Rekening                   | Sandi | ACCNT | TOT   | KODE | KODE  | KODE   |
|------|----------------|---------------------------------|-------|-------|-------|------|-------|--------|
| Urut | Perkiraan      | Perkiraan                       | BI    | TYPE  | LEVEL | NRC  | REVAL | BS-MPR |
| 172  | 5.01.00.00.00C | Kewajiban Bank Garansi          | 000   | T     | 1     | 1    | N     | 00     |
| 173  | 5.01.01.00.00C | Kewajiban Bank Garansi Rupiah   | 000   | O     | 2     | 0    | N     | 00     |
| 174  | 5.01.02.00.00C | Kewajiban Bank Garansi Valas    | 000   | O     | 2     | 0    | N     | 00     |
| 175  | 5.02.00.00.00C | Kewajiban Pembukaan L/C         | 000   | T     | 1     | 1    | N     | 00     |
| 176  | 5.02.01.00.00C | Kewajiban Pembukaan L/C Rupiah  | 000   | O     | 2     | 0    | N     | 00     |
| 177  | 5.02.02.00.00C | Kewajiban Pembukaan L/C Valas   | 000   | O     | 2     | 0    | N     | 00     |
| 178  | 5.03.00.00.00C | Kewajiban Endosement/Aval/Surat | 000   | O     | 1     | 1    | N     | 00     |
| 179  | 5.20.00.00.00C | Offset Departemen               | 000   | T     | 1     | 1    | N     | 00     |
| 180  | 5.20.01.00.00C | Offset Departemen Personalia    | 000   | O     | 2     | 0    | N     | 00     |
| 181  | 5.20.02.00.00C | Offset Departemen Umum          | 000   | O     | 2     | 0    | N     | 00     |
| 182  | 5.20.03.00.00C | Offset Departemen Giro          | 000   | O     | 2     | 0    | N     | 00     |
| 183  | 5.20.04.00.00C | Offset Departemen Deposito      | 000   | O     | 2     | 0    | N     | 00     |
| 184  | 5.20.05.00.00C | Offset Departemen Tabungan      | 000   | O     | 2     | 0    | N     | 00     |
| 185  | 5.20.06.00.00C | Offset Departemen Loan          | 000   | O     | 2     | 0    | N     | 00     |
| 186  | 5.20.07.00.00C | Offset Departemen Cis           | 000   | O     | 2     | 0    | N     | 00     |
| 187  | 5.20.08.00.00C | Offset Departemen Sundries      | 000   | O     | 2     | 0    | N     | 00     |
| 188  | 5.20.09.00.00C | Offset Departemen Transfer      | 000   | O     | 2     | 0    | N     | 00     |
| 189  | 5.99.00.00.00C | Kewajiban Lainnya               | 000   | O     | 1     | 1    | N     | 00     |