

Division of Finance



2018 CHART OF ACCOUNTS

Account Codes

Current as at: 25-JUN-2018

2018 CHART OF ACCOUNTS - ACCOUNT CODES

Current as at: 25-JUN-2018

Account Type Hierarchy:

Level 1 Account Type Category

Level 2 Account Type Code

Account Code Hierarchy:

Level 1 Account Category Code

Level 2 Account Item Code

Level 3 Account Sub-Item Code

Transactions may only be processed on a code that allows data entry. Data-enterability is indicated in the right-hand column. Codes which may not be used for data entry (ie only used for Inquiry/Reporting purposes) are indicated with 'N'. Codes which may only be used for budget entries (not for Year to Date entries) are indicated with 'B'.

There is a 2-digit Level 1 Account Code for each income and expenditure category. These Level 1 codes are the level at which budget is normally recorded on the system.

In some categories there are Level 3 codes as well as Level 2 codes. The Level 2 Account Code is preferred for the coding of transactions, to reduce the size of reports and simplify the monitoring of financial results. Level 3 codes may be used if the further detail is required for budget management or reporting purposes.

Transactions in level 2 and 3 Account Codes are sub-totalled up to the level 1 Account of the category, for available balance calculation and reporting purposes.

2018 CHART OF ACCOUNTS - ACCOUNT TYPES

EXTERNAL TYPE			INTERNAL TYPE	NORMAL BALANCE Debit / Credit
10		Salaries & On-costs	60	D
	11	Academic Salaries	60	D
	12	General Salaries	60	D
20		Non-Salary Expenditure	70	D
	22	Books & Periodicals	70	D
	23	Capital Development Projects	70	D
	25	Buildings & Grounds Services	70	D
	30	Communications	70	D
	32	Energy	70	D
	33	Fees for Services Rendered	70	D
	35	Advertising, Marketing, Promotion	70	D
	38	Insurance	70	D
	39	Motor Vehicle Expenses	70	D
	40	Stores & Provisions	70	D
	44	Asset Purchases	70	D
	45	Travel	70	D
	47	Miscellaneous	70	D
	48	Depreciation	70	D
	49	Budget Balance	70	D
80		Interfund transfers	80	D
	81	Balances Carried Forward	80	D
50		Income	50	C
	51	Grants Income	50	C
	52	Fee Income	50	C
	60	Other Income Sources	50	C
	67	Internal Distributions	50	C
		Balance Sheet Items		
AA		Assets	10	D
	AC	Current Assets	10	D
	AN	Non-Current Assets	10	D
LL		Liabilities	20	C
	LC	Current Liabilities	20	C
	LN	Non-Current Liabilities	20	C
MM		Control Accounts	30	D
	MC	Master Control Accounts	30	D
RR		Retained Earnings	40	C
	RE	Retained Earnings	40	C

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
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N = Non-Enterable
B = Budget only

SALARY EXPENDITURE

10	Academic Salaries		B
	100	Academic Salaries (Establishment)	
	102	Casual Academic Salaries	
	103	Academic Holiday Pay on Termination	
	104	Academic Long Service Leave	
	105	Academic Lump Sum on Termination	
	108	Acad Salary Secondments & Services	
	119X	Int Jnl Tfr - Academic Salaries (<i>Internal Journal Transfer Only</i>)	
	157	Superannuation - Academic	B
	158	Superannuation Guarantee - Academic	
	159	Other Superannuation - Academic	
	170	On-Costs - Academic	B
	171	Payroll Tax - Academic	
	172	Workers Comp Insurance - Academic	
	190	Provisions - Academic	N
	191	Basic Benefit Provision - Academic	
	192	LSL Provision - Academic	
	193	Super. Deferred Liab. - Academic	
	199	Rec. Leave Provision - Academic	
	1931	Defined Benefit Shortfall Pmts-Acad	
12	General Salaries		B
	120	General Salaries (Establishment)	
	121	General Salaries Staff Profile Adjustment	
	122	Casual Assistance	
	123	Overtime	
	124	General Holiday Pay on Termination	
	125	General Long Service Leave	
	129	General Lump Sum on Termination	
	130	General Salary Secondments & Services	
	134	General Salary Offset (<i>Finance use only</i>)	
	139X	Int Jnl Tfr - General Salaries (<i>Internal Journal Transfer Only</i>)	
	140X	Recovery of Capitalised Salaries (<i>DFM Use Only</i>)	
	162	Superannuation Guarantee Offset (<i>Finance use only</i>)	
	163	Other Superannuation Offset (<i>Finance use only</i>)	
	167	Superannuation - General	B
	160	Superannuation Guarantee - General	
	161	Other Superannuation - General	
	173	On-Costs - General	B
	174	Payroll Tax - General	
	175	Workers Comp Insurance - General	
	176	Other Oncosts Offset (<i>Finance use only</i>)	
	194	Provisions - General	N
	195	Basic Benefit Provision - General	
	196	LSL Provision - General	
	197	Rec. Leave Provision - General	
	198	Super. Deferred Liability - General	
	1981	Defined Benefit Shortfall Pmts-Gen	
A65	Salary Budget Balance	<u>(Internal transactions only)</u>	B

2018 CHART OF ACCOUNTS - ACCOUNT CODES

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NON-SALARY EXPENDITURE

22	Library Materials	<u>(Library Use Only)</u>	B
221	Library Materials - Non-Recurrent (Library Use Only)		
222	Library Materials - Recurrent (Library Use Only)		
224	Library Binding (Library use only)		
225	Library Materials - Prepay (Library use only)		
229X	Int Jnl Tfr - Library Materials (Internal Journal Transfer Only)		
23	Capital Development Projects	<u>(Facilities Management Use Only)</u>	B
230	Capital Assets & Equip (>\$10,000)		
231	Consultants, Design Fees & Proj Mgt		
232	Construction		
233	Minor & Miscellaneous Ex (<\$10,000)		
234	Services & Infrastructure		
231X	Int Jnl Tfr - Cap Development Proj (Internal Journal Transfer Only)		
25	Buildings & Grounds Services		B
249	Minor Building Works		
250	Refurbishment		
251	Improvements		
252	Construction		
253	Carpentry		
254	Cleaning		
255	Communications Cable Plant		
256	Concretework		
257	Electrical		
258	Excavations		
259	Fitments		
260	Floor & Window Coverings		
261	Keys		
262	Landscape Development		
263	Lifts		
264	Mechanical		
265	Other Facility Services		
266	Painter		
267	Plumbing & Drainage		
269	Rented Premises		
270	Roads & Carparks		
271	Signs		
272	Structural Steel		
274	Sewerage		
275	Waste Disposal		
276	Water		
277	Weed & Pest Control		
279	Fire Detection & Protection		
280	Farm Maintenance		
282	Residences & Catering Maintenance		
283	Consultancy - Design & Construction		
284	Security Systems		
285	Occ Health & Safety		
299X	Int Jnl Tfr - Bldgs & Grounds (Internal Journal Transfer Only)		
30	Communications		B
300	Courier		
301	Postage		
308	Telephone/Data Equipmt Installation		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	309	Phone/Data/Video Calls			
		303 Data Transmission			
		304 Telephone Calls/Fax Charges			
	310	Phone/Data/Video Rental			
		302 Data Services & Equipment Rental			
		305 Telephone Services & Equip Rental			
		306 Video Services & Equipment Rental			
	318X	Int Jnl Tfr - Courier & Postage (Internal Journal Transfer Only)			
	319X	Int Jnl Tfr - Communications (Internal Journal Transfer Only)			
32	Energy				B
	321	Electricity			
	322	Gas			
	324	Other Energy Sources			
	329X	Int Jnl Tfr - Energy (Internal Journal Transfer Only)			
33	Fees for Services Rendered				B
	335	Conference/Meeting Services & Fees			N
		362 Catering - Meetings/Conferences			
		342 Conference/Seminar Fees (No Travel)			
		4509 Domestic Conference Fee (with Travel)			
		4528 International Conference Fee			
	336	Financial Services			N
		340 Auditors Fees			
		341 Bank Charges			
		351 Legal & Debt Collection Fees			
		364 Late Payment Interest/Penalty			
		366 Loan Interest Expense			
		379 Impairment Fin Assets Gain/Loss			
		384 Impairment of Available-For-Sale Fixed Asset			
		385 Contract Tuition Services			
		387 Finance Lease Interest			
	337	Information Services			N
		349 Information Searches			
		350 Inter Library Loans			
		359 Hosted Library Solutions			
	338	Licences/M'ships/Levies/Regos			N
		352 Levies			
		354 Membership Fees			
		356 Registration/Transfer/Licence Fees			
		388 IT Systems Licence Fees			
	339	Staff Services			N
		353 Medical Examinations			
		358 Staff Removal Expenses			
		367 RTW Service - Academic			
		368 RTW Service - General			
	363	Other Services			N
		343 Consultants			
		369 Contract Cleaning Labour Hire			
		344 Contracts			
		345 Copyright/Royalties			
		347 Graphic Design			
		348 Hire/Lease Expenses			
		355 Photography			
		357 Selling Expenses and Commissions			
		360 Other Services Rendered			
		365 Design Consultants			

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2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
	371	Student Placement Fees				N = Non-Enterable
	372	Placement Fees				B = Budget only
	373	Student Visa Fees - CSU Global				N
	361X	Int Jnl Tfr - Infrastructure Levy (Internal Journal Transfer Only)				
	375X	Recovery of Capitalised Overheads (DFM Use Only)				
	376X	Int Jnl Tfr - Hire & Lease Expenses (Internal Journal Transfer Only)				
	377X	Int Jnl Tfr -Train,Wshop & Conf Fee (Internal Journal Transfer Only)				
	378X	Int Jnl Tfr -Fees for Service-Other (Internal Journal Transfer Only)				
	379X	Int Jnl Tfr - Uni Fees for Services (Internal Journal Transfer Only)				
	380X	Int Jnl Tfr - External Proj Margin (Internal Journal Transfer Only)				
35		Advertising, Marketing, Promotion				B
	330	Advertising, Marketing, Promotion				N
	331	Corporate Advertising				
	332	Course Advertising				
	333	Staff Appointment Advertising				
	334	Other Advertising				
	370	Advertising Promotional Material				
	419X	Int Jnl Tfr - Advert, Market, Promo (Internal Journal Transfer Only)				
38		Insurance				B
	380	Insurance Claims Excess				
	381	Insurance Claims W/C Excess				
	382	Insurance Premiums (except M/V)				
	383	Insurance Costs - below Excess				
	386	Student Medical Insurance				
	389X	Int Jnl Tfr - Insurance (Internal Journal Transfer Only)				
39		Motor Vehicle Expenses				B
	390	Accident Repairs				
	391	Petrol, Oil & Lubricants				
	392	Service Vehicle Usage				
	393	Vehicle Insurance				
	394	Vehicle Maintenance				
	395	Vehicle Registrations				
	399X	Int Jnl Tfr - Motor Vehicles (Internal Journal Transfer Only)				
40		Stores & Provisions				B
	400	Consumables/Copying				N
	442	Chemicals				
	411	Cleaning Materials				
	412	Crockery, Cutlery & Linen				
	409	Laboratory Animals				
	420	Other Consumables				
	421	Packaging Materials				
	448	Pharmaceuticals/Therapeutics				
	422	Photocopying				
	424	Protective Clothing/Uniforms				
	444	Reference Publications/Resources				
	435	Stationery & Office Supplies				
	401	Equipment Purchases & Maintenance				N
	410	Disposed Asset Expense				
	428	Furniture & Fittings (<\$10,000)				

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		419	Maintenance of Assets & Minor Equip		
		430	Minor Computer Software (< \$10,000)		
		431	Minor Equipment (< \$10,000)		
		405	Portable & Attractive Items <\$10,000		
		445	Service Contracts for Equipment		
402			Farm Expenses		N
		413	Fertilizer		
		417	Livestock Feed		
		429	Livestock Purchases		
		443	Livestock Health		
		446	Seed		
403			Hospitality		
		415	Gifts		
		441	Meals/Entertainment		
404			Printing & Binding		N
		423	Printing & Binding On Campus		
		447	Printing & Binding Off Campus		
414			Freight Expense		
416			Laundry		
436			Radioactive Material		
433			Trading Stock		
433X			Int Jnl Tfr - Trading Stock (Internal Journal Transfer Only)		
437X			Int Jnl Tfr - Uni Printing (Internal Journal Transfer Only)		
438X			Int Jnl Tfr - Uni Lab & Comp Stores (Internal Journal Transfer Only)		
439X			Int Jnl Tfr - Stores & Provisions (Internal Journal Transfer Only)		
44			Asset Purchases (costing over \$10,000):		B
		418	Library Collection (Finance Use Only)		
		426	Computer Software (> \$10,000)		
		427	Plant & Equipment (> \$10,000)		
		434	Works of Art		
		437	Motor Vehicles		
		438	Land		
		439	Buildings		
		449	Infrastructure		
45			Travel		B
	4500		Domestic & NZ Travel		B
		4501	Domestic Accommodation		
		4502	Domestic Airfares		
		4503	Domestic Meal Allowance		
		4504	Domestic Incidental Travel Expenses		
		4505	Domestic Taxi Train Bus Parking		
		4506	Domestic Vehicle Hire		
		4507	University Vehicle		
		4510	Domestic Single Day Meal Allowance		
		4508	Private Vehicle Use		
		4511	Novated Vehicle Use		
	4520		International Travel		B
		4521	International Accommodation		
		4522	International Airfares		
		4523	International Meal Allowance		
		4524	International Incidental Travel Exp		
		4525	International Taxi Train Bus Parking		
		4526	International Vehicle Hire		
		4527	Global Assistance		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
	52	Other Grant Income				N = Non-Enterable B = Budget only
		503	Other Commonwealth Grants			B
		504	State Grants			
		505	Other Grants			
		515	State Govt-Unfunded Super Assistnce			
	53	Research Grant Income				B
		5061	Australian Govt Research Grants			
		5062	State & Local Govt Research Grants			
		5063	Non-Govt Research Grants			
		5064	Contracts - Research			
	54	Fees & Charges - HECS Student				B
		520	Higher Ed. Contrib. Scheme (HECS)			
5200		Fee Income				B
	55	Fees & Charges - Tuition				B
		522	Full Fee Onshore Crs (Regnl Campus)			
		523	Full Fee Offshore/Non-Regnl Campus			
		524	Post Graduate Award Course Fees			
		525	Non-Credit (Cont. Ed.) Course Fees			
		526	Associate Student Fees			
		546	Fee Paying UG Award Course Fees			
		549	Fee Paying Employer Reserved Course Fees			
	56	Fees & Charges - Residences				B
		527	FullTime Student Accommodation Fees			
		528	Res School Accommodation Fees			
		529	Residences Applic'n/Acceptance Fees			
		530	Miscellaneous Accommodation Fees			
		535	Conference / Function Charges			
	57	Fees & Charges - Other				B
		531	Other Student Fees			
		532	Workshop Fees			
		533	Fees for Services Rendered			
		534	Miscellaneous Fees			
		536	Debt Recovery Charges			
		537	Overseas Student Health Cover Chrgs			
		538	Parking Fines			
		539	Staff Fees / Charges			
		540	Subpoena Charges			
		541	Miscellaneous Fines / Charges			
		542	Freedom Of Information Charges			
		543	CSU Global Contribution			
		545	Security Fees			
		547	Membership Fees			
		548	Ticket sales			
	58	Fees & Charges - Amenities				B
		521	Student Services and Amenities Fee			
5300		Other Income Sources				B
	59	Sales Income				B
		560	Sales of Trading Stock			
		562	Proceeds From Sale of Assets			
		563	Other Sales			
		564	Gain on Sale of Financial Asset (Finance Use Only)			
		565	Sales of Utilities and Services			
		566	Sales of Minor Equipment			
		567	Central Stores Sales			
		568	Freight on Sales - Online Shop			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
					N = Non-Enterable B = Budget only
60		Other Income			
	582	Affiliated Bodies Reimbursement			
	575	Agistment Income			
	595	Bad Debts Recovered			
	577	Consultancies			
	579	Contracts - non-Research/Consultant			
	580	Capital Contributions			
	581	Commissions & Bounties			
	583	Deferred Super Govt Contributions			
	584	Donations			
	585	Equipment & Facilities Rental			
	592	Fair Value Gains/Losses			
	598	Fuel Rebate			
	599	Income Not Received (Finance System Use Only)			
	593	Insurance Reimbursements			
	597	Other External Reimbursement			
	574	Research Support Income			
	596	Royalties/Trademarks/Licences			
	594	Salary Reimbursements			
	587	Scholarships / Prizes			
	588	Student Assistance Loans Repayments			
	573	Student Health Cover			
	589	Subscriptions			
	591	Travel Reimbursements			
	5910	Travel Allowance Reimbursements			
61		Investment Income			B
	571	Dividends			
	576	Investment Distribution Income			
	586	Interest Earnings			
6000		Internal Distributions			B
	62	Internal Recoveries		<u>(Internal transactions only)</u>	B
	600	Recovery of Academic Salary Costs			
	601	Recovery of General Salary Costs			
	602	Recovery of Library Materials			
	603	Recovery of Cap Development Proj			
	627	Recovery of Build & Ground Services			N
	617	Recovery of Res/Cat Maintenance costs			
	622	Recovery of Water/Waste & Sewerage			
	623	Recovery of Res/Cat Water/Waste/Sewerage			
	604	Recovery of Communications Costs			N
	605	Recovery of Data Services			
	606	Recovery of Telephone Call Services			
	607	Recovery of Video Services			
	608	Recovery of Other Communications			
	616	Recov Telephone Services & Equipmnt			
	626	Recovery of Courier & Postage			
	609	Recovery of Energy Costs			
	610	Recovery of Fees for Services			
	611	Recovery of Insurance Costs			
	612	Recovery of Motor Vehicles Costs			
	613	Recovery of Stores & Provisions			
	614	Recovery of Travel Costs			
	615	Recovery of Scholarships & Prizes			
	620	Recovery of External Project Margin			
	628	Recovery of Advert, Market, Promo			
	629	Recovery of Trading Stock			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
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63	Internal Grant Income Distributed	<u><i>(Internal transactions only)</i></u>	B
	6301 CGS Students		
	6302 Australian Govt Grant Allocations		
64	Internal Income Earned	<u><i>(Internal transactions only)</i></u>	B
66	Internal Distributions Research	<u><i>(Internal transactions only)</i></u>	B
	639 University Research Fund Allocation		
67	Internal Income Distributed	<u><i>(Internal transactions only)</i></u>	B
	637 Development Fund Allocations		
	640 Funding Re-allocation		
	642 Funding Re-allocation Distributions (Finance Use Only)		
68	Internal Student Income Earned	<u><i>(Internal transactions only)</i></u>	B
	6303 Fee-Paying Overseas Students		
	6304 Fee-Paying Postgraduate Students		
	6305 Fee-Paying Undergraduate Students		
	6306 Non-Award Students		
	6307 Employer Reserved Students		
	6308 RTS Students		
65	Clearing Accounts-Internal Recovery	<u><i>(Internal transactions only)</i></u>	N
	654 Concept Suspense		
	717 CSU No. 2 Bank Account		
	719 Creditor EFT Returns Clearing		
	722 Salaries Suspense		
	723 Suspense		
	724 Unclaimed Moneys		
	725 Australia Post - PO Box Collections		
	726 Out of Pocket Exp EFT Returns Clearing		
	731 Bank Direct Deposit Clearing		
	732 Choice of Fund - Employer Super		
	733 Employer Super Clearing - SASS Basic B		
	734 Employer Super Clearing - TESS Basic B		
	735 Employer Super Clearing - TESS SGC		
	736 Employer Super Clearing - SASS		
	737 Employer Super Clearing - SSAU		
	738 Employer Super Clearing - SSF		
	739 Employer Super Clearing - ARF SGC		
	740 AR Manual Cheques Clearing		
	743 American Home Assurance		
	766 PG Scholarships - Clearing		
	770 A/R invoice journals		
	771 Third Party A/R Clearing		
	772 Special Assist. Loan Recoup		
	773 Temporary Cash Advances Clearing		
	774 BPAY Payments		
	775 A/R Payments Clearing		
	778 Bad Debts Clearing		
	783 Clearing - ATO - GST		
	786 Internal GST Clearing		
	788 Clearing - Foreign Exchange		
	789 Travelex Cash Passport Clearing		
	790 Studnt Clubs Cash Passport Clearing		
	799 Web Payments		

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7991	Online Shop - BPoint (Visa/M-Card)
7992	Online Shop - PayPal
7993	Online Shop - CSU Card
800	CSU Card Clearing
801	Personal Expenses
802	Promaster Travel Cards
803	Promaster Purchase Cards
805	UniSuper Refunded Contributions
806	Purchase Leave
807	Paid Parental Leave
809	Multi Function Devices Clearing
810	Promaster Online Payments Clearing
812	CSU Travel Clearing
820	Australian Retirement Fund
821	SSF Reserve Units
822	NSW State Superannuation Fund
824	State Authorities Super Scheme
825	Super Scheme for Aust Universities
826	TESS Voluntary Contributions
827	SSAU Voluntary Contributions
879	Motor Veh Salary Deduct - Executive
880	Australian Taxation Office
885	Repayments to Accounts
886	Recoup - Salary Packaging
887	Motor Vehicle Salary Packaging
888	Non Attendance Period - Catering
892	Salary Debtors
899	Police Students' Residences Fee
8990	Clearing Accounts Contra A/c

C65 **Budget Balance** *(Internal transactions only)* **B**

INTERFUND TRANSFERS

8000	Balances Carried Forward	N
8100	Balances Carried Forward (Finance Use Only)	
8200	Re-allocate Balance Carried Forward	

CLEARING & SALARY ACCOUNTS (Operating Ledger-Finance Use Only)

BALANCE SHEET ITEMS

AC	Current Assets	N
6100	Cash and Cash Equivalents - Note 17	N
650	Cash at Bank	
651	Cash on Hand	
653	Term Deposits < 3 Months	
669	Cash ATM	
6533	Macq Cash Management - Foundation	
6534	Macq Cash Management - CSU Long	
6535	Macq Cash Management - CSU Medium	
6200	Receivables - Note 18	N
655	Accrued Income	
656	Prepaid Expenditure	

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	658	A/R - Operations (System Use Only)	
	6581	AR Unrealised FOREX	
	6582	AR Income In Advance Offset	
	6583	AR Other Entities	
	6584	Govt Contribution-Higher Edu Super	
	661	Other Debtors	
	662	Other Debtor - ATO	
	660	Student Loans Due	
	665	GST Input Credit	
	936	Provision for Doubtful Debts	
	707	Unapplied Receipts (Sys Use Only)	
	7071	Unreceipted deposits	
	710	Returned Chqs Clearg (Sys Use Only)	
	711	GST Collected	
6300		Inventories - Note 19	N
	652	Inventories - Stock on Hand	
	663	Inventory Transfer In/Out (Sys Use Only)	
6400		Other Financial Assets - Note 20	N
	6410	Term Deposits > 3 Months	
	6420	Investments Maturing < 12 Months	
	6430	Investments - Trading (CSF)	
6500		NCA & Disposal Groups Classified as Held for Sale - Note 21	N
	6691	Avail-For-Sale Fixed Assets	
6550		Other Non-Financial Assets	N
	6551	Unexpired Lease Charges	
	6552	Current Prepaid Lease	
AN		Non-Current Assets	N
6600		Receivables - Note 18	N
	678	Govts Contrib Empl Acc Entitlements	
	942	Allowance for Impairment	
6700		Other Financial Assets - Note 20	N
	670	Investments - Long > 4 Years	
	6720	Investments - Equities	
	6730	Investments - Medium 1 - 4 Years	
6800		Property, Plant & Equipment - Note 22	N
	671	Land	
	675	Works of Art	
	943	SGARA's	
	682	Buildings - Book Value	N
	672	Buildings - Complete	
	716	Buildings - WIP	
	930	Buildings - Accum Depn	
683		Motor Vehicles - Book Value	N
	673	Motor Vehicles	
	931	Motor Vehicles - Accum Depn	
684		Plant & Equipment - Book Value	N
	674	Plant & Equipment > \$10,000	
	932	Plant & Equipment - Accum Depn	

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		686	Library Collection - Book Value		N
		679	Library Collection		
		937	Library Collection - Accum Depn		
		688	Infrastructure - Book Value		N
		689	Infrastructure - Complete		
		759	Infrastructure - WIP		
		944	Infrastructure - Accum Depn		
6900			Intangible Assets - Note 23		N
		685	Computer Software - Book Value		N
		676	Computer Software > \$10,000		
		933	Computer Software - Accum Depn		
		690	Other Intangible Assets		N
		691	Other Intangible Assets > \$10,000		
		945	Other Intangible - Accum Impairment		
		946	Other Intangible - Accum Depn		
6950			Other Non-Financial Assets		N
		6951	Unexpired Lease Charges		
		6952	Non Current Prepaid Lease		
LC			Current Liabilities		N
		7100	Trade & Other Payables - Note 24		N
		700	Accounts Payable - Accruals		
		704	A/P - Operations (System Use Only)		
		705	Currency Exchng - (System Use Only)		
		706	A/P Clearing (System Use Only)		
		714	OS-HELP Liability		
		659	Cash on Claim (Sys Use Only)		
		7000	Clearing Account - Curr Liabilities		
		7101	Current Taxation Payable		
		7200	Provisions - Note 26		N
		7201	Employee Provisions		N
		702	Provision for Accrued Rec Leave (CL)		
		934	Provision for Accrued LSL (CL)		
		938	Provision for Employee Entitlement Oncosts (CL)		
		7203	Other Current Provisions		N
		761	Other Current Provisions		
		762	Defined Benefit Super Obligations		
		763	Leasing - Make Good Obligations		
		7300	Other Liabilities - Note 27		N
		701	Income Received in Advance		
		703	Refundable Deposits		
		708	Deposits Suspense (Sys Use Only)		
		758	Interest Rate Swap		
		720	CSU Card - Retail Outlets Clearing		
		7350	Borrowings – Note 25		N
		7351	Finance Lease Liability		
		7352	Westpac Loan Payable		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

	1	2	3	4	5	
						N = Non-Enterable
						B = Budget only
LN	Non-Current Liabilities					N
	7500	Borrowings - Note 25				N
		941	Residential Loan Payable			
		7501	Finance Lease Liability			
		7502	Westpac Loan Payable			
	7600	Provisions - Note 26				N
		7601	Employee Provisions			N
			7610	Provision for Accrued Rec Leave (NCL)		
			7620	Provision for Accrued LSL (NCL)		
			7630	Provision for Employee Entitlement Oncosts (NCL)		
		7602	Other Non-Current Provisions			N
			935	Provision for Deferred Super		
MC	Master Control Accounts					N
	9100	Current Year Earnings				N
		957	Expenditure Control			
		962	Revenue Control			
		963	Transfer Control			
	9200	Budget Current Year Earnings				N
		951	Budgeted Change to Fund Balance			
		952	Budgeted Expenditure Control			
		953	Budgeted Revenue Control			
		954	Budgeted Transfer Control			
	9300	Encumbrance				N
		955	Encumbrance Control			
		956	Encumbrance Reserve			
	9400	Budget Reservation Control				N
		950	Budget Reservation Control			
		958	Offset - Budget Reservation Control			
	9500	Prior Year				N
		959	Prior Year Budgeted Change Fund Bal			
		960	Prior Year Budgeted Expense Control			
		961	Prior Year Encumbrance Reserve			
		964	Prior Year Revenue Control			
		965	Prior Year Budgeted Revenue Control			
		966	Prior Year Expenditure Control			
		967	Prior Year Transfer Control			
		968	Prior Year Budgeted Transfer Control			
		969	Prior Year Encumbrance Control			
RE	Retained Earnings					N
	9800	Reserves - Note 28				N
		989	FVOCI Fin Asset Revaluation Reserve			
		991	Asset Revaluation Reserve			
		992	Asset Capitalisation Equity			
		993	Foreign Exchange Translation Reserve			
		995	FVOCI Disposed Fin Asset Reserve			
	9900	Retained Earnings - Note 28				N
		990	Accumulated Funds			
		994	Settlement Sum (CSF)			