

Division of Finance



2018 CHART OF ACCOUNTS

Account Codes

Current as at: 14-FEB-2018

2018 CHART OF ACCOUNTS - ACCOUNT CODES

Current as at: 14-FEB-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
---	---	---	---	---

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>)					
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				<i>(Internal transactions only)</i>	B

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
---	---	---	---	---

N = Non-Enterable
B = Budget only

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			N
		342 Conference/Seminar Fees (No Travel)			
		362 Catering - Meetings/Conferences			
	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 of available-for-sale financial asset			
		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			

N = Non-Enterable
B = Budget only

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	371	Student Placement Fees			
	372	Placement Fees			
	373	Student Visa Fees - CSU Global			
	361X	Int Jnl Tfr - Infrastructure Levy (Internal Journal Transfer 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)			
	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			

N = Non-Enterable
B = Budget only
N

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	402	Farm Expenses			
		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			
		4508 Private Vehicle Use			
		4509 Domestic Conference Fee			
		4510 Domestic Single Day Meal Allowance			
	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			
		4528 International Conference Fee			
	4550	Other Travel			B
		452 Travel Grant for Special Studies			
		457 Staff Recruitment Travel			
		460 Dependant Care Allowance			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	4610	Student Travel			B
		461 Student Travel - Transport			
		462 Student Travel - Accommodation			
		463 Student Travel - Meals/Incidentals			
		464 Student Travel - Grant/S'ship			
		465 Student Travel - International			
	4670	Internal Travel Transfers			B
		467X Int Jnl Tfr - University Vehicle			
		468X Int Jnl Tfr - Domestic Travel Exp			
		469X Int Jnl Tfr-International Travel Exp			
47		Miscellaneous			B
	471	Doubtful Debts (Finance Use Only)			
	472	Subsidies			
	473	Scholarships/Prizes			
	474	Student Assistance Loan Allocations			
	475	Bad Debts Written Off			
	477	Loss on Sale of Financial Asset (Finance Use Only)			
	478	Foreign Exchange Loss/Gain (Finance Use Only)			
	479	Input Taxed Supplies (Finance Use Only)			
	480	Student Honoraria			
	481	Sponsorship/Donation			
	482	Contracts Third Party Research Grants (Research Use Only)			
	484	Interest Rate Swap Gain/Loss			
	485	Taxation Expense			
	489X	Int Jnl Tfr - Scholarships & Prizes (Internal Journal Transfer Only)			
48		Depreciation (Finance Use Only)			B
	470	Depreciation Expense			
	486	Library Depreciation			
	487	Software Amortisation			
	488	Plant & Equip Depreciation			
	489	Motor Vehicle Depreciation			
	490	Building Depreciation			
	491	Infrastructure Depreciation			
B65		Budget Balance		<u>(Internal transactions only)</u>	B
		INCOME			
5100		Grants Income			B
	50	Grants Income			B
		501 Australian Govt Operating Grants			
		502 Australian Govt HECS Trust Fund			
		507 Australian Govt FEE HELP			
		508 Australian Govt EDUCATION Research Grants			
		509 Australian Govt HESA Scholarships			
		510 AustralianGovt Miscellaneous Grants			
		511 Australian Govt HEPPP Funding			
		512 Austn Govt Indigenous Staff Scholarships			
		513 Australian Govt SA-HELP Advance			
		514 Aust Govt-Unfunded Super Assistance			
	52	Other Grant Income			B
		503 Other Commonwealth Grants			
		504 State Grants			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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		
60			Other Income		B
		582	Affiliated Bodies Reimbursement		
		575	Agistment Income		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
---	---	---	---	---

N = Non-Enterable
B = Budget only

		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	B
			<i>(Internal transactions only)</i>	
		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		N = Non-Enterable
63	Internal Grant Income Distributed				<u>(Internal transactions only)</u>	B
	6301	CGS Students				
	6302	Australian Govt Grant Allocations				
64	Internal Income Earned				<u>(Internal transactions only)</u>	B
66	Internal Distributions Research				<u>(Internal transactions only)</u>	B
	639	University Research Fund Allocation				
67	Internal Income Distributed				<u>(Internal transactions only)</u>	B
	637	Development Fund Allocations				
	640	Funding Re-allocation				
	642	Funding Re-allocation Distributions (Finance Use Only)				
68	Internal Student Income Earned				<u>(Internal transactions only)</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>(Internal transactions only)</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				
	7991	Online Shop - BPoint (Visa/M-Card)				

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
---	---	---	---	---

N = Non-Enterable
B = Budget only

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	
658	A/R - Operations (System Use Only)	

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
---	---	---	---	---

N = Non-Enterable
B = Budget 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			
LN			Non-Current Liabilities			N
		7500	Borrowings - Note 25			N
		941	Residential Loan Payable			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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	Avail-for-sale Fin Assets Reval Rsv		
		991	Asset Revaluation Reserve		
		992	Asset Capitalisation Equity		
		993	Foreign Exchange Translation Reserve		
	9900		Retained Earnings - Note 28		N
		990	Accumulated Funds		
		994	Settlement Sum (CSF)		