

Division of Finance



2018 CHART OF ACCOUNTS

Account Codes

Current as at: 20-SEP-2018

2018 CHART OF ACCOUNTS - ACCOUNT CODES

Current as at: 20-SEP-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
AA		Balance Sheet Items		
		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
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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	B
	<i>(Internal transactions only)</i>	

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1	2	3	4	5
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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		
309	Phone/Data/Video Calls		
303	Data Transmission		
304	Telephone Calls/Fax Charges		
310	Phone/Data/Video Rental		
302	Data Services & Equipment Rental		

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	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	
	371	Student Placement Fees	N
	372	Placement Fees	
	373	Student Visa Fees - CSU Global	
	361X	Int Jnl Tfr - Infrastructure Levy (Internal Journal Transfer Only)	
	374X	Int Jnl Tfr - CSU Travel Service Fee (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)	

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	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		
		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-Internationl Travel Exp			
47		Miscellaneous			B
	471	Doubtful Debts <i>(Finance Use Only)</i>			
	472	Subsidies			
	473	Scholarships/Prizes			
	474	Student Assistance Loan Allocations			
	475	Bad Debts Written Off			
	477	Loss on Sale of Financial Asset <i>(Finance Use Only)</i>			
	478	Foreign Exchange Loss/Gain <i>(Finance Use Only)</i>			
	479	Input Taxed Supplies <i>(Finance Use Only)</i>			
	480	Student Honoraria			
	481	Sponsorship/Donation			
	482	Contracts Third Party Research Grants <i>(Research Use Only)</i>			
	484	Interest Rate Swap Gain/Loss			
	485	Taxation Expense			
	489X	Int Jnl Tfr - Scholarships & Prizes <i>(Internal Journal Transfer Only)</i>			
48		Depreciation <i>(Finance Use Only)</i>			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		<i>(Internal transactions only)</i>	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			
	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			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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		
		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)		

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	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		
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		

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	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)		
	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		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

	1	2	3	4	5		
			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	B
						<i>(Internal transactions only)</i>	

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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)	
		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-SHORT	
		6420 Investments Maturing < 12 Months	
		6430 Investments - Trading (CSF)	
		6440 Term Deposits > 3 Months- MED	
		6450 Term Deposits > 3 Months- LONG	
	6500	NCA & Disposal Groups Classified as Held for Sale - Note 21	N

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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		
		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)		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
		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	N
		7351			Finance Lease Liability	
		7352			Westpac Loan Payable	
		7353			CBA Solar 2 Loan Payable	
		7354			CBA Residential Loan Payable	

**N = Non-Enterable
B = Budget only**

2018 CHART OF ACCOUNTS - ACCOUNT CODES

	1	2	3	4	5		
LN	Non-Current Liabilities						N = Non-Enterable
							B = Budget only
							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)	