

Division of Finance



2018 CHART OF ACCOUNTS

Account Codes

Current as at: 31-DEC-2018

2018 CHART OF ACCOUNTS - ACCOUNT CODES

Current as at: 31-DEC-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	<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		
	309	Phone/Data/Video Calls		
	303	Data Transmission		
	304	Telephone Calls/Fax Charges		
	310	Phone/Data/Video Rental		
	302	Data Services & Equipment Rental		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

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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 (<i>Internal Journal Transfer Only</i>)	
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 (<i>Internal Journal Transfer Only</i>)	
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 (<i>Internal Journal Transfer Only</i>)	
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 (<i>Internal Journal Transfer Only</i>)	
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	
	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	

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	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		
	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		

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	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)			
	492	Scholarship Stipend Payments - Research			
	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		(Internal transactions only)	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 Australian Govt 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			
		5064 Contracts - Research			
		5065 Collaborator Grants - Research			
		5066 Scholarship stipend Grants - 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			

2018 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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)		
		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		

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6000	Internal Distributions					B
62	Internal Recoveries				<u><i>(Internal transactions only)</i></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><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					

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- 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
- 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

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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
		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	

2018 CHART OF ACCOUNTS - ACCOUNT CODES

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

2018 CHART OF ACCOUNTS - ACCOUNT CODES

	1	2	3	4	5		
	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				
LN			Non-Current Liabilities				N
	7500		Borrowings - Note 25				N
		941	Residential Loan Payable				
		7501	Finance Lease Liability				
		7502	Westpac Loan Payable				
		7503	CBA Solar 2 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				

2018 CHART OF ACCOUNTS - ACCOUNT CODES

	1	2	3	4	5	
RE						Retained Earnings
	9800					Reserves - Note 28
		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
		990				Accumulated Funds
		994				Settlement Sum (CSF)

N = Non-Enterable
B = Budget only

N

N

N