

## Division of Finance



# 2017 CHART OF ACCOUNTS

## Account Codes

Current as at: 25-SEP-2017

**2017 CHART OF ACCOUNTS - ACCOUNT CODES**

Current as at: 25-SEP-2017

**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.

2017 CHART OF ACCOUNTS - ACCOUNT TYPES

EXTERNAL TYPE			INTERNAL TYPE	NORMAL BALANCE Debit / Credit
10		<b>Salaries &amp; On-costs</b>	60	D
	11	Academic Salaries	60	D
	12	General Salaries	60	D
20		<b>Non-Salary Expenditure</b>	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		<b>Interfund transfers</b>	80	D
	81	Balances Carried Forward	80	D
50		<b>Income</b>	50	C
	51	Grants Income	50	C
	52	Fee Income	50	C
	60	Other Income Sources	50	C
	67	Internal Distributions	50	C
		<b>Balance Sheet Items</b>		
AA		<b>Assets</b>	10	D
	AC	Current Assets	10	D
	AN	Non-Current Assets	10	D
LL		<b>Liabilities</b>	20	C
	LC	Current Liabilities	20	C
	LN	Non-Current Liabilities	20	C
MM		<b>Control Accounts</b>	30	D
	MC	Master Control Accounts	30	D
RR		<b>Retained Earnings</b>	40	C
	RE	Retained Earnings	40	C

**2017 CHART OF ACCOUNTS - ACCOUNT CODES**

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

**SALARY EXPENDITURE**

10	<b>Academic Salaries</b>		<b>B</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>B</b>
	158	Superannuation Guarantee - Academic	
	159	Other Superannuation - Academic	
	170	On-Costs - Academic	<b>B</b>
	171	Payroll Tax - Academic	
	172	Workers Comp Insurance - Academic	
	190	Provisions - Academic	<b>N</b>
	191	Basic Benefit Provision - Academic	
	192	LSL Provision - Academic	
	193	Super. Deferred Liab. - Academic	
	199	Rec. Leave Provision - Academic	
12	<b>General Salaries</b>		<b>B</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>B</b>
	160	Superannuation Guarantee - General	
	161	Other Superannuation - General	
	173	On-Costs - General	<b>B</b>
	174	Payroll Tax - General	
	175	Workers Comp Insurance - General	
	176	Other Oncosts Offset ( <i>Finance use only</i> )	
	194	Provisions - General	<b>N</b>
	195	Basic Benefit Provision - General	
	196	LSL Provision - General	
	197	Rec. Leave Provision - General	
	198	Super. Deferred Liability - General	
A65	<b>Salary Budget Balance</b>	<u><i>(Internal transactions only)</i></u>	<b>B</b>

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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**NON-SALARY EXPENDITURE**

22	<b>Library Materials</b>	<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	<b>Capital Development Projects</b>	<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	<b>Buildings &amp; Grounds Services</b>		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	<b>Communications</b>		B
300	Courier		
301	Postage		
308	Telephone/Data Equipmt Installation		

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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	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	<b>Energy</b>			<b>B</b>
	321	Electricity		
	322	Gas		
	324	Other Energy Sources		
	329X	Int Jnl Tfr - Energy (Internal Journal Transfer Only)		
33	<b>Fees for Services Rendered</b>			<b>B</b>
	335	Conference/Meeting Services		<b>N</b>
		342 Conference/Seminar Fees (No Travel)		
		362 Catering - Meetings/Conferences		
	336	Financial Services		<b>N</b>
		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		<b>N</b>
		349 Information Searches		
		350 Inter Library Loans		
		359 UNILINC Services		
	338	Licences/M'ships/Levies/Regos		<b>N</b>
		352 Levies		
		354 Membership Fees		
		356 Registration/Transfer/Licence Fees		
		388 IT Systems Licence Fees		
	339	Staff Services		<b>N</b>
		353 Medical Examinations		
		358 Staff Removal Expenses		
		367 RTW Service - Academic		
		368 RTW Service - General		
	363	Other Services		<b>N</b>
		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		

2017 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		<b>Advertising, Marketing, Promotion</b>			<b>B</b>
	330	Advertising, Marketing, Promotion			<b>N</b>
	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		<b>Insurance</b>			<b>B</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		<b>Motor Vehicle Expenses</b>			<b>B</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		<b>Stores &amp; Provisions</b>			<b>B</b>
	400	Consumables/Copying			<b>N</b>
	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			<b>N</b>
	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

2017 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		<b>Asset Purchases (costing over \$10,000):</b>			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		<b>Travel</b>			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			



2017 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	<b>Miscellaneous</b>				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	<b>Depreciation (Finance Use Only)</b>				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	<b>Budget Balance</b>			<b><u>(Internal transactions only)</u></b>	B
<b>INCOME</b>					
5100	<b>Grants Income</b>				B
	50	<b>Grants Income</b>			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			
	52	<b>Other Grant Income</b>			B
	503	Other Commonwealth Grants			
	504	State Grants			
	505	Other Grants			

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
	53	<b>Research Grant Income</b>				N = Non-Enterable B = Budget only
		5061	Australian Govt Research Grants			B
		5062	State & Local Govt Research Grants			
		5063	Non-Govt Research Grants			
		5064	Contracts - Research			
	54	<b>Fees &amp; Charges - HECS Student</b>				B
		520	Higher Ed. Contrib. Scheme (HECS)			
5200		<b>Fee Income</b>				B
	55	<b>Fees &amp; Charges - Tuition</b>				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	<b>Fees &amp; Charges - Residences</b>				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	<b>Fees &amp; Charges - Other</b>				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	<b>Fees &amp; Charges - Amenities</b>				B
		521	Student Services and Amenities Fee			
5300		<b>Other Income Sources</b>				B
	59	<b>Sales Income</b>				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			
	60	<b>Other Income</b>				B
		582	Affiliated Bodies Reimbursement			
		575	Agistment Income			
		595	Bad Debts Recovered			
		577	Consultancies			
		579	Contracts - non-Research/Consultant			

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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			<b>Investment Income</b>		<b>B</b>
		571	Dividends		
		576	Investment Distribution Income		
		586	Interest Earnings		
6000			<b>Internal Distributions</b>		<b>B</b>
	62		<b>Internal Recoveries</b>	<b><u>(Internal transactions only)</u></b>	<b>B</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		<b>N</b>
		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		<b>N</b>
		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		<b>Internal Grant Income Distributed</b>	<b><u>(Internal transactions only)</u></b>	<b>B</b>
		6301	CGS Students		
		6302	Australian Govt Grant Allocations		
	64		<b>Internal Income Earned</b>	<b><u>(Internal transactions only)</u></b>	<b>B</b>

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66	<b>Internal Distributions Research</b>	<u><i>(Internal transactions only)</i></u>	B
639	University Research Fund Allocation		
67	<b>Internal Income Distributed</b>	<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	<b>Internal Student Income Earned</b>	<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	<b>Clearing Accounts-Internal Recovery</b>	<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		
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 Card Clearing		

**2017 CHART OF ACCOUNTS - ACCOUNT CODES**

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- 804 Bulk Stationery Clearing
- 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)
- 6581      AR Unrealised FOREX
- 6582      AR Income In Advance Offset
- 6583      AR Other Entities
- 661      Other Debtors

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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			<b>Non-Current Assets</b>		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		

N = Non-Enterable  
B = Budget only

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
			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				<b>Current Liabilities</b>	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	
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				<b>Non-Current Liabilities</b>	N
7500				Borrowings - Note 25	N
	941			Residential Loan Payable	
	7501			Finance Lease Liability	
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	

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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

MC	<b>Master Control Accounts</b>				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	<b>Retained Earnings</b>				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)			