

Division of Finance



2017 CHART OF ACCOUNTS

Account Codes

Current as at: 01-JUN-2017

2017 CHART OF ACCOUNTS - ACCOUNT CODES

Current as at: 01-JUN-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		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

2017 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	
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	
A65	Salary Budget Balance	<u><i>(Internal transactions only)</i></u>	B

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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)		

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
30	Communications				N = Non-Enterable
	300	Courier			B = Budget only
	301	Postage			B
	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		
		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	UNILINC Services		
	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		

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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)		
	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		

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2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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		
		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		

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
	4550	Other Travel				N = Non-Enterable
		452	Travel Grant for Special Studies			B = Budget only
		457	Staff Recruitment Travel			B
		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				
	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				B
	470	Depreciation Expense (Finance Use Only)				
B65		Budget Balance			<u>(Internal transactions only)</u>	B

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
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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			
	52	Other Grant Income				B
		503	Other Commonwealth Grants			
		504	State Grants			
		505	Other Grants			
	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			

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		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		
	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		
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		

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5		
		604	Recovery of Communications Costs			
		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			
		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			

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N

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- 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
- 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

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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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	
	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	

2017 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	6800	Property, Plant & Equipment - Note 22			N = Non-Enterable B = Budget only 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			

2017 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 – 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			
		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			
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			

2017 CHART OF ACCOUNTS - ACCOUNT CODES

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

N = Non-Enterable

B = Budget only

N

N

N