



**UTAS**

---



**Financial Management  
Information System  
Chart of Accounts  
Reference Guide**

**January 2009**

**Assistance Available for FMIS Operatives:**

Quick Start User's Guide	Oracle Applications reference guide featuring keyboard shortcuts, toolbars, menus and basic data entry (Available from Financial Services).
Oracle / University Specific Online Help	Oracle provides an online help facility that can be accessed by clicking on the [Help] icon in the tool bar. The University Specific Help File can be accessed in the same manner and by then clicking on the standard 'Contents' icon in the navigation section at the top of every Oracle supplied help window.
Financial Services Web Site	Financial Services home page can be located at <a href="http://www.utas.edu.au/docs/fin_services/">http://www.utas.edu.au/docs/fin_services/</a> and contains details of Financial Services contacts, University of Tasmania financial policies, FMIS & HRMS forms, how to gain access to the FMIS and the current availability of FMIS training courses.
Policy 4.1 Chart of Accounts:  Details on use of Account Classification (xxxx) Segment:	<a href="http://www.utas.edu.au/docs/fin_services/policies/4-1_cofaccounts.pdf">www.utas.edu.au/docs/fin_services/policies/4-1_cofaccounts.pdf</a>  <a href="http://www.utas.edu.au/docs/fin_services/systems/account_classification.pdf">www.utas.edu.au/docs/fin_services/systems/account_classification.pdf</a>
FMIS Help Desk  OR  ITS Help Desk	Phone extension 7512 for help/support for all FMIS related problems.  OR  Phone extension 1818 for help/support for hardware, software and network problems including printers, connection and response times etc.
FMIS User Manual	Details the procedures for use of the Oracle screens. Updated copies are available via the FMIS WEB site or Financial Services.

## Principle Statement

The chart of accounts (COA) provides a means to record individual transactions and report information from the FMIS, in order to meet the various management and statutory reporting and information requirements of the University.

## Introduction

The purpose of this booklet is to provide a handy reference guide to the FMIS, to the coding schemes it uses and to methods of accessing the information.

The COA aims to:

- Provide flexible management (internal) and statutory (external) financial reporting;
- Record individual transactions and report information from the FMIS;
- Have no in-built hierarchies so as to enable restructuring to occur without major recoding;
- Reflect the authority structure of the University and be used to facilitate delegations of authority;
- Simplify and limit the number of available accounts and delegations of signing authority.

## FMIS Accounting Flexfield

The Accounting Flexfield is the code used to identify a general ledger account in the FMIS. The Accounting Flexfield (**E.FF.BCC.PPPPP.XXXX**) comprises five account segments.

The account structure is:

<b>E</b>	<b>FF</b>	<b>BCC</b>	<b>PPPPP</b>	<b>XXXX</b>
Entity	Funds Category	Budget Centre	Project	Account Classification

## Opening New FMIS Projects

New FMIS projects should be authorised by the Budget Centre and forwarded to Financial Services for processing. Forms are available on the Web site ([www.utas.edu.au/docs/fin\\_services/forms/jglacmaint.pdf](http://www.utas.edu.au/docs/fin_services/forms/jglacmaint.pdf)) to guide Budget Centres in the information to be provided.

New project requests should be emailed to [FMIS.help@utas.edu.au](mailto:FMIS.help@utas.edu.au)

In the majority of cases Financial Services will open new projects within 48 hours of receipt of all relevant information.

## Closing FMIS Projects

The FMIS will record the start and end date of Projects. Accounts can be set to automatically close at a predefined end date. Alternatively, individual accounts can be closed on advice from Budget Centres. Projects should be closed at the earliest opportunity to prevent the allocation of erroneous transactions.

## ENTITY (E)

The Entity Segment is always 1.

## FUNDS CATEGORY (FF)

The Funds Category segment is used to identify sub-sections of activity for budget management. The major funds categories are as follows (each of which have further sub-categories):

- **Central Funds Categories** - Balance sheet items necessary for full accrual reporting and suspense accounts. This category is not normally used to record purchase and income transactions.
- **University Operating Budget** – Central budget activities as defined by Planning & Resources Committee.
- **Contracts & Agreements** - University contracts and agreements, including research grants, other than those specifically included in the University Operating Budget. New research projects can only be opened upon approval from the Office of Research Services.
- **Restricted Funds** - Trust funds, endowments, donations - which were granted to the University with restrictions on their use.
- **Cost Recovery/University Business Enterprise Activities** - Activities identified by University Council which are either University Business Enterprises or operate on a cost recovery basis.
- **Non-Consolidated Activities** – Activities, which the University acts as a management agent but which are not consolidated in the University's Annual Financial Reports.

Parent	Code	Account Description
<b>FA</b>		<b>CENTRAL FUNDS CATEGORIES</b>
	00	Suspense
	01	Balance Sheet [Finance Use Only]
	02	Non-Cash [Finance Use Only]
	03	GST [Finance Use Only]
<b>FB</b>		<b>UNIVERSITY OPERATING BUDGET</b>
<b>FC</b>		<b>Operating Resources</b>
	10	Operating Resources
	11	Research Improvement
	12	Teaching Development
	13	Specific Purpose Funds
	14	Operating Funds Carry Forward Reserve
<b>FD</b>		<b>Corporate Funds</b>
	20	Capital Management Plan
	21	Research College
	22	Strategic Funds
	23	Reserves & Contingencies
	24	Operational Facilities Management
	25	IT Infrastructure

<b>FE</b>	<b>Special Purpose Funds</b>
30	Acquitted Funds (including CASR,WPP)
31	Research Infrastructure Block Grant (RIBG)
32	ARC Linkage Infrastructure & Equipment & Facilities
33	Institutional Research Grants Scheme
34	DEEWR Systemic Infrastructure Initiative [No new projects]
<b>FF</b>	<b>General University Funds</b>
40	General University Funds
<b>FG</b>	<b>CONTRACTS AND AGREEMENTS</b>
<b>FH</b>	<b>Research Grants (ARC &amp; DEST)</b>
52	ARC Linkage Projects
53	ARC Centres of Excellence
54	ARC Discovery Indigenous Projects
55	DEEWR Australian Postgraduate Awards (APA)
56	ARC Research Fellowships
57	ARC Linkage International Fellowships
58	DEEWR Overseas Postgraduate Research Scholarships
59	ARC Discovery Projects
<b>FI</b>	<b>Other Research Contracts</b>
60	National Health & Medical Research Council (NHMRC)
61	Commonwealth Government Research (non-ARC)
62	State Government Research
63	Research Consultancies
64	Research Centres
65	Other Research
66	Cooperative Research Centres (CRC)
<b>FJ</b>	<b>Non-Research Contracts &amp; Agreements</b>
70	Commonwealth Govt (non-research)
71	State Government (non-research)
72	Other Contracts (non-research)
<b>FK</b>	<b>RESTRICTED FUNDS</b>
80	Trust Accounts Legal
81	Trust Accounts Other
83	Special Purpose Funds
<b>FL</b>	<b>COST RECOVERY / UBE ACTIVITIES</b>
90	University Business Enterprises & Other Cost Recovery Activities
<b>FM</b>	<b>NON-CONSOLIDATED ACTIVITIES</b>
95	Non-Consolidated - Base Grant
96	Non-Consolidated - Specific Activities

## BUDGET CENTRE (BCC)

Budget Centres reflect the major University financial management structures, as approved by Council. Budget Centres will be opened for each Academic Faculty / School, Administrative Division / Section and other approved Budget Centres. Approved Budget Centres include research centres and University Business Enterprises.

Parent	Code	Account Description	Project Range	
<b>CFF</b>		<b>FACULTIES</b>		
<b>CF1</b>		<b>Faculty of Arts</b>		
	100	Faculty Office-Arts	10000	10499
	103	Conservatorium of Music	11500	11999
	104	AMEB	12000	12499
	105	Riawunna	12500	12999
	106	School of Art Hobart	13000	13499
	107	School of Visual & Performing Art	13500	13999
	108	School of Asian Languages & Studies	14000	14499
	109	School of English, Journalism & European Languages	14500	14999
	110	School of Government	15000	15499
	111	School of History & Classics	15500	15999
	112	School of Philosophy	16000	16499
	113	School of Sociology, Social Work and Tourism	16500	16999
<b>CF2</b>		<b>Faculty of Business</b>		
	150	Faculty Office-Business	20000	20499
	152	School of Accounting and Corporate Governance	21000	21499
	153	School of Economics and Finance	21500	21999
	156	School of Management	23000	23499
	157	Australian Innovation Research Centre – AIRC	20600	20999
<b>CF6</b>		<b>Faculty of Law</b>		
	180	Faculty Office-Law	23500	23699
	181	School of Law	23700	23899
	182	Law Reform Institute	23900	24299
<b>CF3</b>		<b>Faculty of Education</b>		
	200	Faculty Office-Education	25000	25199
	203	School of Education	26500	26999
			25200	25499
	205	Institute for Inclusive Learning Communities	25600	25799
	206	Tasmanian Institute for Research in Teaching and Learning Communities (TIRTLE)	27100	27499
<b>CF4</b>		<b>Faculty of Health Science</b>		
	250	Faculty Office-Health Science	30000	30499
	253	Rural Health Unit	31500	31899
	254	School of Human Life Sciences	32000	32099
			31900	31999
	255	School of Medicine	32100	32999
	256	School of Pharmacy	33000	33499
	257	Tasmanian School of Nursing	33500	33999
	258	Burnie Rural Clinical School	34000	34199
	259	Centre for Clinical Research	34200	34699

<b>CF5</b>	<b>Faculty of Science, Engineering and Technology</b>		
300	Faculty Office-Science, Engineering & Technology	35000	35499
305	CODES ARC Centre of Excellence in Ore Deposits	37500	37999
		37300	37499
306	Tasmanian Aquaculture & Fisheries Institute	38000	38499
307	Tasmanian Institute of Agricultural Research	38500	38999
		39100	39499
309	School of Agricultural Science	39500	39999
312	School of Architecture	41000	41499
313	School of Chemistry	41500	41999
314	School of Computing & Information Systems	42000	42499
315	School of Earth Sciences	42500	42999
316	School of Engineering	43000	43499
317	School of Geography & Environmental Studies	43500	43999
318	School of Mathematics & Physics	44000	44499
319	School of Plant Science	44500	44999
320	School of Psychology	45000	45499
321	School of Zoology	45500	45999
322	CRC Antarctic Climate and Ecosystems ACECRC	46000	46499
323	Centre for Environment	46500	46699
324	Centre for Marine Science	46700	46899

## CEE INSTITUTES

<b>CE1</b>	<b>Menzies Research Institute</b>		
252	Menzies Research Institute	30700	31499
251	Animal Services	30500	30599
280	Wicking Dementia Research and Education Centre	30600	30699
<b>CE2</b>	<b>Australian Maritime College</b>		
400	Australian Maritime College	70000	70499
401	National Centre for Marine Conservation and Resource Sustainability	70500	70999
402	National Centre for Maritime Engineering and Hydrodynamics	71000	71499
403	National Centre for Ports and Shipping	71500	71999
404	AMC Revenue [Financial Services Use Only]	72000	72499
<b>CE3</b>	<b>Institute for Marine and Antarctic Studies</b>		
420	Institute for Marine and Antarctic Studies (IMAS) Administration	80000	80499

## CDD DIVISIONS

<b>CD5</b>	<b>Division of the Vice-Chancellor</b>		
601	Vice-Chancellors Office	57200	57399
511	Events and Protocol	52200	52399
512	Cultural Activities	52400	52599
513	University Foundation	52600	52799
518	Development and Alumni	52320	52399
<b>CD1</b>	<b>Division of the Deputy Vice-Chancellor (Academic) &amp; Provost</b>		
500	Deputy Vice-Chancellors Office	50000	50199
516	Cradle Coast Campus	53200	53399

CD4	<b>Division of the Pro Vice-Chancellor (Students and Education)</b>		
550	PVC Students and Education	55000	55199
551	CALT	55200	55399
509	International Office	51800	51999
510	English Language Centre	52000	52199
517	Transnational Education Unit	53400	53599
507	Student Services	51400	51599
515	Library	53000	53199
CD6	<b>Division of the Pro Vice-Chancellor (Research)</b>		
623	Office of the PVC-R, Research Services and Graduate Research Unit	57810	57999
733	Graduate Research Office		
602	PVC-R Research Support (i.e. NARGS, LEIF)	57400	57599
302	Central Science Laboratory	36000	36399
CD2	<b>Division of Finance and Administration</b>		
600	Executive Directors Office	57000	57199
508	Human Resources	51600	51799
603	Financial Services	57600	57799
606	Governance and Legal Office	58200	58299
501	Student & Academic Services	50200	50399
502	S&AS Projects	50400	50599
514	Scholarships Office	52800	52999
611	Major Projects Unit	59500	59999
615	Capital Management Plan	60600	60999
619	Asset Management Services	61400	61599
614	Information Technology Resources	60220	60599
	<b>University Business Enterprises</b>		
607	Reprographics UBE	58400	58599
608	Sport & Recreation – Hobart UBE	58600	58799
610	Vehicle Fleet UBE	59000	59199
618	Accommodation Services	61200	61399
621	Sport & Recreation – Launceston UBE	61800	61899
CD3	<b>Corporate Accounts</b>		
650	Corporate Accounts	65000	66999
651	University Operating Income	67000	67999
652	Budget Control Accounts	68000	68999
	<b>Accrual Projects</b>		
	<b>[Financial Services Use Only]</b>		
	Assets/Provisions (for Fund Source 01, 02, 90)		69999
	UBE Accrual Adj Account (for Fund Source 01 – UBE only)		66508

## PROJECT (PPPPP)

Each budget centre has been allocated a range of Project numbers. The project segment is the key element in the FMIS Chart of Accounts and is used to identify key activities that are subject to financial control and facilitate financial reporting and analysis. Projects will normally have a budget of at least \$1,000, have a life cycle of at least one accounting year and incur expenditure throughout that period. All contracts will be allocated a separate project number. Only relevant account classifications will be opened for each project.

## ACCOUNT CLASSIFICATION (XXXX)

The Account Classification is the segment which provides a standard for transaction classification within each Budget Centre / Project and facilitates uniform internal and external reporting. All Account Classifications relate to:

- Balance Sheet (Asset, Liability or Equity); or
- Income Statement (Revenue or Expense).

Parent	Code	Account Description
	0000	<b>Suspense</b>

### AAAA **ASSETS**

#### AAAC **CURRENT ASSETS**

##### AC10 **CASH**

1000 Cash

##### AC20 **RECEIVABLES**

1100 Accrued Revenue  
1101 Debtors  
1102 Provision for Doubtful Debts  
1103 Sundry Loans and Advances  
1104 Unapplied Receivables

##### AC30 **INVESTMENTS**

1200 At Call Deposits  
1201 Bank Bills  
1203 Shares and Securities  
1204 Investments-Other  
1205 Trust Investments

##### AC40 **INVENTORIES**

1300 Inventories

##### AC50 **MISCELLANEOUS CURRENT ASSETS**

1400 Prepayments  
1401 DEST RBF Reimbursement  
1490 Expenditure Taxable 10%  
1491 Expenditure GST Free 0%  
1492 Expenditure Non BAS  
1493 Expenditure Non Deduct/Private  
1494 Expenditure Input Taxed 0%  
1495 Expenditure GST (customs) 100%  
1497 Expenditure Adjustments -10%  
1498 Expenditure Taxable 10% HRMS  
1499 Other Current Assets

- AAAN        **NON-CURRENT ASSETS**
- AN10        **NON-CURRENT RECEIVABLES**  
           1500 Non-Current Accrued Revenue  
           1501 Non-Current Debtors  
           1502 Non-Current Provision for Doubtful Debts  
           1503 Non-Current Sundry Loans and Advances
- AN20        **LONG TERM INVESTMENTS**  
           1601 Investment Properties  
           1602 Shares
- AN30        **PROPERTY**  
 AN31        **Buildings**  
           1700 Capital Works in Progress @ Cost  
           1702 Buildings @ Fair Value  
           1703 Buildings Accumulated Depreciation
- 1720 Leasehold Improvements @ Fair Value  
           1721 Leasehold Improvements Amortisation
- AN32        **Land**  
           1711 Land @ Fair Value
- AN40        **PLANT AND EQUIPMENT**  
 AN41        **Computing Equipment**  
           1800 Computers @ Cost  
           1802 Computers Accumulated Depreciation
- AN42        **Library Collections**  
           1810 Library Collections @ Cost  
           1812 Library Collections Accumulated Depreciation
- AN43        **Motor Vehicles**  
           1820 Motor Vehicles @ Cost  
           1822 Motor Vehicles Accumulated Depreciation
- AN44        **Works of Art**  
           1831 Works of Art @ Fair Value
- AN45        **Photocopiers**  
           1840 Photocopiers @ Cost  
           1842 Photocopiers Accumulated Depreciation
- AN46        **Other Plant & Equipment**  
           1850 Other P & E @ Cost  
           1852 Other P & E Accumulated Depreciation
- AN47        **Intangibles**  
           1860 Intangibles  
           1861 Intangibles Accumulated Amortisation

- AN48        **Simulators**  
           1870 Simulators @ Fair Value  
           1872 Simulators Accumulated Depreciation
- AN50        **MISCELLANEOUS NON-CURRENT ASSETS**  
           1900 Prepayments  
           1901 DEST RBF Reimbursement  
           1999 Other Non-Current Assets

**LLLL        LIABILITIES**

**LLLC        CURRENT LIABILITIES**  
**LC10        CREDITORS**

- 2000 Creditors  
           2001 Income in Advance  
           2002 Bond Deposits  
           2003 Other Deposits

**LC20        BORROWINGS**  
           2100 Bank Overdraft  
           2101 Other Borrowings

**LC25        GST LIABILITIES**  
           2151 Revenue Taxable 10%  
           2152 Revenue GST Free 0%  
           2153 Revenue Non BAS  
           2154 Revenue Input Taxed 0%  
           2155 Revenue Exports 0%  
           2156 Revenue Adjustments -10%  
           2157 Withholding Tax – no ABN 48.5%  
           2159 Revenue Taxable 10% HRMS

**LC30        ACCRUED LIABILITIES**  
**LC31        Accrued Expenses**  
           2200 Salaries & Wages Accrued  
           2201 Other Accrued Expenses

**LC32        Provisions**  
           2210 Provision for Annual Leave  
           2211 Provision for Long Service Leave  
           2212 Provision for Superannuation  
           2213 Other Provisions

**LC40        MISCELLANEOUS CURRENT LIABILITIES**  
           2399 Other Current Liabilities

**LLLN        NON-CURRENT LIABILITIES**  
**LN10        ACCRUED LIABILITIES**

**LN11        Provisions**  
           2500 Provision for Long Service Leave  
           2501 Provision for Superannuation

**LN12        Miscellaneous Non-Current Liabilities**  
           2699 Other Non-Current Liabilities

**EEEE EQUITY**

- 2900 Accumulated Funds
- 2901 Carry Forward Encumbrances
- 2910 Asset Revaluation Reserve
- 2911 Asset Revaluation Reserve – Land
- 2912 Asset Revaluation Reserve – Buildings
- 2913 Asset Revaluation Reserve – Leasehold Improvements
- 2914 Asset Revaluation Reserve – Works of Art
- 2920 Accumulated Funds - Capital Balances

**RRRR REVENUE****RV01 AUSTRALIAN GOVERNMENT GRANTS**

- 3000 Commonwealth Government Grants
- 3002 Commonwealth Superannuation Supplement
- 3003 Superannuation-Deferred Government Contributions
- 3004 DEEWR Prior Year Receipts

**RV02 HIGHER EDUCATION CONTRIBUTION SCHEME**

- 3100 HECS - HELP
- 3101 HECS - Student Fees [USRS Use Only]
- 3102 FEE - HELP LIABILITY
- 3104 HECS – Deferrals [USRS Use Only]
- 3105 HECS – Discounts [USRS Use Only]
- 3106 HECS – Scholarships [USRS Use Only]

**RV03 STATE AND LOCAL GOVERNMENT GRANTS**

- 3200 State & Local Government Grants

**RV04 OTHER CONTRACTS & AGREEMENTS**

- 3300 Other Contracts & Agreements

**RV05 SCHOLARSHIPS AND PRIZES**

- 3400 Scholarships and Prizes - Taxable
- 3401 Gift Fund Scholarships and Prizes – GST Free

**RV06 DONATIONS AND BEQUESTS**

- 3500 Gift Fund Donations
- 3501 Donations-Uni Foundation Transfers
- 3502 Donations-Capital Component
- 3503 Bequests
- 3504 Bequests-Capital Component

**RV07 INVESTMENT INCOME**

- 3600 Investment Income
- 3601 Interest Allocations
- 3602 Interest Allocations Capital Component
- 3603 Dividend Income
- 3604 Interest Income
- 3605 Profit / Loss on Disposal of Financial Assets

RV08	<b>FEES AND CHARGES</b>	
	3700 Student Charges – GST Free Course	
	3703 ELICOS	[USRS Use Only]
	3704 Full Fee Paying Overseas Students	
	[USRS Use Only]	
	3705 Full Fee Paying Domestic Students/Post Graduate Courses/Single Unit Enrolment	[USRS Use Only]
	3706 Other Fees and Charges	
	3707 Fines	
	3708 Student Charges – Taxable	
	3709 Printing and Photocopying	
	3710 Homestay	
	3711 Course Fees Off-Shore	
	3712 Accommodation – Taxable	
	3715 Amenities Fee – Input Taxed	
	3716 Accommodation – GST Free	
	3717 Services & Amenities Fee	[USRS Use Only]
	3718 Fee – Scholarships	[USRS Use Only]
	3719 Fee – Deferrals	[USRS Use Only]
RV09	<b>OTHER INCOME</b>	
	3800 Sales - Taxable	
	3801 UTAS Innovation Consulting (non-research)	
	3802 Other Consulting Income	
	3803 Miscellaneous Income (non-Research)	
	3804 Proceeds of Sales of Assets	
	3806 Internal University Income	
	3807 Sales - GST Free	
	3808 External Income - Salary Contributions	
	3810 External Income - General Expenses Reimbursement	
	3811 Royalty Income	
	3813 Rental Income	
	3814 Non Contract Research Income [Research Off. Approved Use Only]	
	3815 AMC Search Revenue	[AMC Use Only]
RV10	<b>INCOME REFUNDED</b>	
	3900 Income Refunded	
RV11	<b>VET COURSE INCOME</b>	
	3950 VET: OPCET (AMC)	[AMC Use Only]
	3951 VET: TAFE Fees (AMC)	[AMC Use Only]

**XXXX EXPENSES**

**XPPP PROFILE SALARIES (Operating Resources use ONLY)**

4000 Profile Salary-Budget Appropriation

**XP10 PROFILE SALARIES-ACADEMIC**

- 4111 Profile - Academic - Salary
- 4112 Profile - Academic - Allowances
- 4113 Profile - Academic - Superannuation
- 4114 Profile - Academic - Payroll Tax
- 4115 Profile - Academic - Workers Compensation
- 4118 Profile - Academic - Central Leave Levy

**XP20 PROFILE SALARIES-GENERAL**

- 4121 Profile - General - Salary
- 4122 Profile - General - Allowances
- 4123 Profile - General - Superannuation
- 4124 Profile - General - Payroll Tax
- 4125 Profile - General - Workers Compensation
- 4128 Profile - General - Central Leave Levy

**XNNN NON-PROFILE SALARIES AND GENERAL EXPENDITURE**

4200 Budget Appropriation

**XN10 NON-PROFILE SALARIES**

**XN11 Casual - Academic**

- 4211 Casual - Academic - Salary
- 4212 Casual - Academic - Allowances
- 4213 Casual - Academic - Superannuation
- 4214 Casual - Academic - Payroll Tax
- 4215 Casual - Academic - Workers Compensation

**XN12 Casual - General**

- 4221 Casual - General - Salary
- 4222 Casual - General - Allowances
- 4223 Casual - General - Superannuation
- 4224 Casual - General - Payroll Tax
- 4225 Casual - General - Workers Compensation

**XN13 Non-Profile - Academic**

- 4311 Non-Profile - Academic - Salary
- 4312 Non-Profile - Academic - Allowances
- 4313 Non-Profile - Academic - Superannuation
- 4314 Non-Profile - Academic - Payroll Tax
- 4315 Non-Profile - Academic - Workers Compensation
- 4318 Non-Profile - Academic - Central Leave Levy

**XN14 Non-Profile- General**

- 4321 Non-Profile - General - Salary
- 4322 Non-Profile - General - Allowances
- 4323 Non-Profile - General - Superannuation
- 4324 Non-Profile - General - Payroll Tax
- 4325 Non-Profile - General - Workers Compensation
- 4328 Non-Profile - General - Central Leave Levy

- XN20        **OTHER SALARY RELATED COSTS**
- XN21        **Practice Teaching**
  - 4511 Practice Teaching - Salary
  - 4513 Practice Teaching - Superannuation
  - 4514 Practice Teaching - Payroll Tax
  - 4515 Practice Teaching - Workers Compensation
  
- XN22        **Pension Payments**
  - 4521 Pension Payments - Academic
  - 4541 Pension Payments – General
  
- XN23        **Salary Provisions**
  - 4530 Provision - Annual Leave - General
  - 4531 Provision - Super Deferred Employee Benefits - General
  - 4532 Provision - Long Service Leave - General
  - 4533 Provision - Super Other - General
  - 4536 Provision - Super Deferred Employee Benefits - Academic
  - 4537 Provision - Long Service Leave - Academic
  - 4538 Provision - Super Other - Academic
  
- XN25        **NON-SALARY RELATED COSTS**
  - 4900 Budget Appropriation
  - 4940 New Appointment Expenses
  
- XN30        **SPECIFIC PAYMENTS**
- XN31        **CONSULTANCY SERVICES**
  - 5000 General Consultancy Services
  - 5001 Visiting Scholars
  - 5003 Research Sub-contractor Payments
  - 5004 Outsourced Service Arrangements  
(external servicing TAFE) [AMC Use Only]
  
- XN32        **SCHOLARSHIPS & PRIZES**
  - 5020 HECS Contributions
  - 5021 Prizes
  - 5022 Scholarships - Post-graduate
  - 5023 Scholarships - Under-graduate
  
- XN33        **STAFF DEVELOPMENT**
  - 5042 Academic Staff - Study Leave Expenses
  - 5044 Academic Staff - Other Staff Development Expenses
  - 5045 General Staff - Staff Development Expenses
  
- XN34        **PUBLIC RELATIONS & MARKETING**
  - 5060 Advertising
  - 5061 Committee Expenses
  - 5063 General Entertainment
  - 5064 Promotional Activities Marketing
  - 5065 Publications
  - 5066 Receptions Catering

- XN40        **RUNNING COSTS**
- XN41        **CONSUMABLES**
  - 5500 Consumables
  - 5501 Computer Software & Licensing Costs
  - 5502 Laboratory Materials & Analysis
  - 5503 Research Materials
  - 5504 Teaching Materials
  - 5505 Fertilizer
  - 5506 Water Irrigation
  - 5507 Chemicals
  - 5508 Seed
  - 5509 Livestock
  - 5510 Catering
  - 5511 Computer Hardware Running & Maintenance Costs
  
- XN42        **TRAVEL**
  - 5520 General Travel (incl accom, food)
  - 5521 Transport and Fuel (incl fleet vehicle charge)
  
- XN43        **OFFICE ADMINISTRATION**
  - 5540 Freight
  - 5541 Photocopying
  - 5542 Postage
  - 5543 Printing
  - 5544 Stationery
  - 5545 Telephone Facsimile
  
- XN44        **UNIVERSITY OVERHEADS**
  - 5560 Research Infrastructure Charges        [Financial Services Use Only]
  - 5561 Loan Repayment                                [Financial Services Use Only]
  - 5562 Cost Recovery-General (incl funds transfers)
  - 5563 Interest Allocations                                [Financial Services Use Only]
  - 5564 Exchange Rate Variance                                [Financial Services Use Only]
  - 5565 Cost Recovery-Salaries
  - 5566 Bad & Doubtful Debts Expense                                [Financial Services Use Only]
  - 5567 Administration Charge
  
- XN45        **LIBRARY MATERIALS**
  - 5580 Books
  - 5582 Materials
  - 5583 Serials Subscriptions
  
- XN47        **ENTERTAINMENT AND EXPENDITURE SUBJECT TO FBT**
  - 5593 Other Expenditure Subject to FBT
  - 5594 Employee Entertainment Subject to FBT
  - 5595 Non-Employee Entertainment (Non Deductible)
  
- XN46        **SUNDRY PAYMENTS**
  - 5600 Sundry Payments
  - 5703 Laundry
  - 5704 Special Events
  - 5705 Student Amenities
  - 5706 Management Fees
  - 5707 Student Development

- XN50        **INFRASTRUCTURE**
- XN51        **EQUIPMENT & MAINTENANCE**
  - 6000 Asset Purchases
  - 6001 Hire/Lease of Equipment
  - 6002 Hire of Facilities (Incl Rent)
  - 6003 Repairs & Maintenance
  - 6004 Building Contracts
  - 6005 Professional Fees
  - 6006 Repairs & Maintenance – Preventative [Accom. Services Use Only]
  
- XN53        **ASSET RELATED EXPENSE ACCOUNTS**  
**[FINANCIAL SERVICES USE ONLY]**
  - 6201 WDV of Disposed Assets
  - 6202 WDV of Impaired Assets
  
- XN55        **DEPRECIATION EXPENSES [FINANCIAL SERVICES USE ONLY]**
  - 6400 Depreciation-Buildings
  - 6401 Amortisation-Leasehold Improvements
  - 6402 Depreciation-Computers
  - 6403 Depreciation-Library Collections
  - 6404 Depreciation-Motor Vehicles
  - 6405 Depreciation-Photocopier Scheme
  - 6406 Depreciation-Other Plant & Equipment
  - 6407 Amortisation-Intangibles
  - 6408 Depreciation-Simulators
  
- XN70        **GENERAL INSTITUTIONAL SERVICES**
- XN71        **NON-DISCRETIONARY FUNDS**
  - 7100 Audit Fees
  - 7101 Collection Services
  - 7102 Copyright Charges
  - 7103 Insurance
  - 7104 Legal Fees
  - 7105 Rates-General
  - 7106 University Subscriptions (eg AARNET, IDP Levy, AVCC)
  - 7107 Bank Fees & Govt Charges
  - 7108 Rates-Water
  - 7109 Patent Related Costs
  
- XN72        **UTILITIES**
  - 7200 Cleaning
  - 7201 Electricity
  - 7202 Heating Fuel
  - 7204 Security
  - 7205 Grounds
  
- XN73        **BUSINESS CARD – PAID IN ABSENCE [FINANCIAL SERVICES USE ONLY]**
  - 7300 Business Card – Paid in Absence