



Department of Education and
Early Childhood Development

Chart of Accounts for Victorian Government Schools

Financial Services Division



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This document is also available on the internet at
<http://www.education.vic.gov.au/school/principals/finance/Pages/cases21.aspx>

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Glossary

| | | | |
|---------|---|-------|--|
| ABN | Australian Business Number | HR | Human Resources |
| ABMVSS | Association of Business managers in Victorian State Schools | HYIA | High Yield Investment Account |
| ATO | Australian Taxation office | ICAS | International Competitions and Assessments for Schools |
| CASES21 | Computerised Administration Systems Environment in Schools 21 century | LOTE | Languages Other Than English |
| CoA | Chart of Accounts | NPSE | Non Profit Sub Entity |
| CoGS | Cost of Goods Sold | NSP | National Schools Pride |
| CRC | Criminal Records Check | NSSCF | National Secondary School Computer Fund |
| CRT | Casual Relief Teacher | OGSE | Office of Government Schools Education |
| DEECD | Department of Education and Early Childhood Development | RCTI | Recipient Created Tax Invoice |
| DEEWR | Department of Education, Employment and Workplace Relations | SEIS | School Equipment and Insurance Scheme |
| DFACS | Department of Family and Children's Services. | SMS | Schools Maintenance System |
| ECD | Early Childhood Development | SRP | Student Resource Package |
| EFTPOS | Electronic Funds Transfer Point Of Sale | STLR | Short Term Leave Replacement |
| EMA | Education Maintenance Allowance | TAC | Transport Accident Commission |
| ES | Education Support | VET | Vocational Education and Training |
| FBT | Fringe Benefit Tax | VPSSA | Victoria Primary School Sports Association |
| FSD | Financial Services Division | VYDP | Victorian Youth Development Program |
| GST | Goods and Services Tax | WWC | Working With Children check |

1. Foreword

This publication is designed to assist school principals and administrative staff in reinforcing and understanding the Chart of Accounts which forms the basis for entering financial transactions in CASES21.

Effective understanding and application of the Chart of Accounts will ensure accurate and timely data entry resulting in relevant and reliable financial reports. This in turn allows for in depth interpretation and analysis of the reports that is required for effective decision making.

2. Introduction

The importance of correct coding prior to CASES21 data entry is critical to the credibility, reliance and accuracy of information. The accuracy of CASES21 reports for both internal and external users can only be relied upon when data has been correctly entered into the system. It has been found that miscoding errors generally relate to a lack of understanding of the Chart of Account structure and its link to the reporting process. A 'best practice' approach to coding transactions is outlined in this booklet for specific and general reference.

3. Chart of Accounts and the Reporting Process

Schools generate reports for a variety of users and reasons. Chart of Accounts codes are the common denominator for all CASES21 reports; a mastery of the CASES21 coding levels as well as understanding the desired outcome in the form of the report, are vital if reports are to be accurate, timely and relevant.

Familiarity with CASES21 reports and an awareness of the variety of alternative reports for presenting information will enhance 'best practice' coding and provide the best report format for users. The perspective adopted when coding information will have an impact upon the outcomes generated in reports for users.

Understanding user needs, including DEECD classification requirements, is an important aspect of generating the correct report for the user.

Further information on the school reporting process is provided in the following publications on the Financial Management website:

'Operating Statement, A practical example and explanation', The Balance Sheet, A practical example and explanation' and 'Financial Reporting for Schools'.

Website:
<http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx>

4. Chart of Accounts Structure

The CASES21 Chart of Accounts is structured into two sections for the entry and recording of transactions.

Colour coding has been used in this document to assist in recognition of each component of the structure.

Section One – General Ledger

- Assets
- Liabilities
- Accumulated Funds
- Revenue
- Expenditure

Section Two – School Level

- Programs
- Sub Programs
- DEECD Initiatives

Assets

Items of value owned or controlled by the school as *current assets* (cash, or items that could be converted to cash within 12 months e.g. bank accounts, sundry debtors, accounts receivable), and *non-current assets* (items such as plant and equipment which are not easily converted to cash).

Liabilities

Amounts owing by the school to external parties classified as *current liabilities* (amounts owed to creditors and expected to be paid in the current accounting period) and *non-current liabilities* (deferred commitments expected to be met in future accounting periods such as co-operative loans).

Accumulated Funds

The net assets of the school which is represented by the equation:
Accumulated Funds = Assets (what is owned) – Liabilities (what is owed)

Revenue

An inflow of resources/funds resulting from the provision of services, trading and investing operations.

Revenues are received by schools via grants, locally raised funds or other funds such as bank interest.

Expenditure

An outflow of resources/funds in exchange for services or products.

Recurrent expenditure produces benefits not extending beyond the accounting period (expenses such as class materials, telephone); capital expenditure provides value extending into future accounting periods (asset purchase such as equipment with a value over \$5000).

Programs

All programs are hard coded in the Chart of Accounts and cannot be altered or added to at school level.

Sub Programs

All Sub Programs are linked to Programs in the Chart of Accounts. Included are hard coded Sub Programs along with a provision for schools to generate additional Sub Programs at each Program level.

Initiatives

Initiatives are determined for accountability purposes. They can be 'flagged' and allocated against one or more Sub Programs for ease of reporting on revenue and expenditure. One report can be printed which captures transactions entered across one or more Sub Programs. They provide the ability for multi-campus schools to report on an individual campus basis

5. General Approach to Chart of Accounts Coding

General Ledger and Program Chart of Account codes have been defined by DEECD and therefore cannot be deleted or modified. At Sub Program level there is the provision for schools to add school defined codes if they are required to meet specific reporting requirements.

Schools should develop a consistent approach to the use of school defined Sub Programs in line with their specific needs regarding reporting, monitoring and reconciling activities.

School defined Sub Program codes should not be created prior to a check being done to ascertain whether a predefined code already exists. Schools should ensure that when they are creating a Sub Program it is coded under the correct Program area.

Wherever possible, use of the DEECD defined codes should be adopted for the identification and recording of transactions. These codes cover the majority of transactions and are necessary for consistency as well as calculating aggregates for 'whole of government' reporting. The school defined codes should be used selectively and only when a DEECD defined code for the item does not exist.

Schools should not create a Sub Program code where that code exists at General Ledger level. For example, Cash Grant, commission, photocopying, electricity etc.

When coding a transaction, CASES21 operators should consider a number of questions to assist in ensuring coding is correct:

- Which bank account am I using?
- Which Sub Program is receiving /spending this money?
- What is the source of funds/ payment for?
- What is the GST treatment of the transaction?

6. Deactivating or Modifying School Defined codes

The only areas of the Chart of Accounts that can be modified at the school level are the Sub Programs. It is possible to edit the description of a Sub Program that has activity recorded against it. The consequence of this is that any subsequent reports will refer to the new description of the Sub Program.

All historical reports that are reprinted will reflect the new Sub Program description. As a result it is recommended that descriptions should only be changed after the End of Year procedures have been carried out and prior to any transactions being recorded against them in the New Year.

Sub Programs can also be set to Active or Inactive. Inactive Sub Programs will not appear in drop down lists and cannot be used for data recording. It is possible to set Sub Programs to inactive when there is current data recorded against that Sub Program. If this is done the Sub Program data will still appear on reports but no further data can be added to the Sub Program.

7. Handy Hints

- Keep school defined Sub Programs to a minimum
- Never create a school defined Sub Program using a code that exists at General Ledger level e.g. Cash Grant, interest received, photocopying, telephone
- Think carefully before creating school defined codes. Non-specific terms like 'miscellaneous', 'Grants' etc. are contrary to best practice
- Coding of revenue and expenditure for CASES21 data entry should mirror the school's budget approved by School Council
- Do not create a school defined Sub Program code prior to checking whether a predefined code already exists
- When creating a Sub Program, ensure that it is coded under the correct Program area.
- When in doubt seek advice from the CASES21 Support staff via the Service Gateway or Service Desk. Access the Gateway at:

<https://www.eduweb.vic.gov.au/service-desk/infraEnterprise.aspx?lite>

or 1800 641 943

8. Goods and Services Tax (GST) and the Chart of Accounts

Schools GST Codes

Primary, Secondary and Special Schools' have multiple GST tax codes to choose from when receiving revenue or to apply when paying creditor invoices on CASES21.

The GST revenue code to use will be determined by the type or source of revenue being received and for invoices, on whether the creditor holds an ABN and/or GST registration.

It should be noted also that Special schools have the ability to treat certain revenue (donations etc) as out of scope (i.e. NS6) due to their status as a Deductible Gift Recipient.

Information is available at:
<https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx>

The liability of accounting for GST correctly falls on 'the receiver' of revenue: therefore when schools receive revenue, they should be diligent in ensuring that the correct GST treatment is applied. Schools should also ensure that they claim back all GST to which they are entitled when they make purchases.

A detailed explanation of the GST treatment of revenue and expenditure is provided in the GST tax fact sheet link provided beside each revenue & expenditure code

This information can be accessed by clicking on the link in the Business Rules/Further Information column.

The GST codes for revenue and expenditure that are utilised by schools are listed in the 'GST codes for schools' table.

School Canteen

Where a motion has been passed by School Council to nominate that the canteen will be run as Input Taxed (see fundraising wheel at the DEECD Tax website under Tools and Applications), **NO** GST will need to be remitted on canteen supplies.

The revenue will be recorded using GST code Input Taxed Sales (G04). (Note a tax invoice is not required).

Any commission received by the school that relates to sales made through the Input Taxed canteen would be recorded using GST code Input Taxed Sales (G04).

All expenses which relate to the canteen must be coded Input Taxed (G13) and no GST is claimable by the school in relation to those expenses.

These expenses could include telephone, utilities, furniture and fittings (fridges, stoves etc), cleaning costs, requisites and any capital expenditure (building works etc.) directly related to canteen operations.

GST Codes for schools

| Revenue GST Code | Is GST included | Action |
|---------------------------|-----------------|-------------------------------|
| G01 Total Sales inc GST | Yes | School to pay GST to the ATO |
| G03 Other GST Free Sales | No | GST is not paid to the ATO |
| G04 Input Tax Sales | No | GST is not paid to the ATO |
| NS6 Out of Scope | No | GST is not paid to the ATO |
| Expenditure GST Code | Is GST included | |
| G10 Capital Purchases | Yes | GST is claimed from the ATO |
| G11 Non Capital Purchases | Yes | GST is claimed from the ATO |
| G13 Input Taxed | No | No GST to be claimed from ATO |
| G14 No GST in Price | No | No GST to be claimed from ATO |
| NP6 Out of Scope | No | No GST to be claimed from ATO |

Enquiries

For more detailed information schools should refer to the Tax Compliance Unit website at <https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx>

If you have any questions or enquiries concerning GST, please contact the DEECD Tax Unit on Ph: 9637 3702.

E-mail - Greg Hart at: hart.greg.j@edumail.vic.gov.au

9. General Ledger – Current Assets

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|---|----------|---|
| 10001 | High Yield Investment Account (HYIA) | At call Investment account. All DEECD funding paid directly into this account | N/A | Only DEECD funding and HYIA bank account interest to be receipted directly into the HYIA. Maintenance of an investment register for the HYIA is not required. Refer to Finance Manual for Victorian Government Schools http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx |
| 10002 | Official Account | School operating account | N/A | Used for the receipt of money provided from locally raised funds and non-DEECD government funds. All payments (except those from Library/Building Fund Accounts) to be made from this account. All school bank accounts (except HYIA) must be in the name of School Council. |
| 10003 | Building Fund | Approved by the Australian Taxation Office for holding tax deductible donations | N/A | The ATO specifies that a separate bank account must be established for DGR Funds operated by the school. Refer to the publications on the Financial Management website for further information. http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx |
| 10004 | Library Fund | Approved by the Australian Taxation Office for holding tax deductible donations | N/A | The ATO specifies that a separate bank account must be established for DGR Funds operated by the school. Refer to the publications on the Financial Management website for further information. http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx |
| 10005 | Cooperative Account | Account used to Administer loans raised through a Cooperative society for school projects | N/A | Not to be used to record loan liability. Refer to the Finance Manual for Victorian Government Schools - 10.1 Cooperative Accounts http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx |

General Ledger – Current Assets *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|-------------|--------------------------------------|---|----------|--|
| 10006 | School Community Association | Designated School community Association account e.g. Parent Association | N/A | Only used where the club/ association chooses to operate outside of the Official Account. Refer to Finance Manual for Victorian Government Schools located on the Financial Management website. http://www.education.vic.gov.au/school/principals/finance/Pages/default.aspx |
| 10010-10020 | Term Deposits | Accounts holding surplus funds for the purpose of generating interest revenue for the school. | N/A | Medium to long term investments should be subject to periodic review by the School Council for compliance with school goals and policies. Accounts need to be in the name of the School Council. Funds in these accounts are invested for a term of 3 months or more. All investments and interest income on investments (other than the HYIA) should be recorded in an investment register. |
| 10030-10040 | At Call Investments | Accounts holding surplus funds for the purpose of generating interest revenue for the school. | N/A | Investments should be subject to periodic review by the School Council for compliance with school goals and policies. Accounts need to be in the name of the School Council Funds in these accounts are invested for a term of less than 3 months All investments and interest income on investments (other than the HYIA) should be recorded in an investment register. |
| 10050-10060 | Cheque Accounts | 'One off' specific account for particular purpose | N/A | A restricted account for specific funding and accountability purposes that has been advised to schools. Should only be used under advice of DEECD Not to be used for any other purpose. |
| 10090-10099 | Beneficiary/ Memorial Account | Special purpose account for funds bequeathed to the school | N/A | Restricted account for recording donations from a member of the school community as a bequest or memorial on behalf of past students, family etc. Not to be used for any other purpose. |
| 11000 | Accounts Receivable Control | Total of all accounts receivable balances | N/A | System Use Only. Automated calculation of all current Families balances (total invoices, less total receipts, less total credit notes, journal adjustments, discounts). |

General Ledger – Current Assets *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--|--|----------|--|
| 11002 | Sundry Debtors | Total of all Sundry Debtors balances | N/A | System Use Only. Automated calculation of all current Sundry Debtors balances (total invoices, less total receipts, less total credit notes, journal adjustments, discounts). |
| 12001 | GST Purchases (reclaimable) | Value of total GST on purchases | N/A | System Use Only. Automated calculation of all GST purchases-related amounts for the current BAS period. |
| 12002 | GST Clearing Account | Suspense account for GST-related transactions | N/A | System Use Only. Automated calculation of all GST-identified amounts and balances for the current BAS prior to lodgement. |
| 12003 | Provision for Doubtful Debts | Estimate of doubtful debts relating to sundry debtors | N/A | Used to correct the value of expected receipts from sundry debtors e.g. Hire of Facilities. Refer to <i>Section 2: Sundry Debtors CASES21 Finance Business Process Guide</i> . Not to be used for family charges and family debtors |
| 12004 | Provision for Non recoverable Subject Contributions | Estimate of non recoverable amounts relating to families | N/A | Used to correct the value of expected subject contributions receipts from families. Refer to <i>Section 1: Families CASES21 Finance Business Process Guide</i> . |
| 12005 | Prepaid Expenses | Estimate of expenses paid in advance | N/A | Used to identify portion of expenditure that relates to a future accounting period. |
| 12006 | Fuel Tax Credits (Reclaimable) | Value of total Fuel Tax Credits claimable | N/A | System Use Only. Automated calculation of Fuel Tax Credits. For further information refer to Fact sheet at: https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx |
| 13000 | Petty Cash Advance | Amount of initial set up of advance or to amend petty cash advance | N/A | Petty cash records are maintained manually. (imprest system). Refer to the Finance Manual for Victorian Government Schools. Advances can be adjusted at the end of each school year. This code is not to be used for petty cash expenditure which is apportioned to the relevant expenses e.g. refreshments, stationery, photocopying etc. Refer to relevant expenditure codes. |

10. General Ledger – Non Current Assets

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|---|------------|--|
| 26201 | Asset Clearing Account | Holding account for incomplete asset purchases of plant, equipment and vehicles | G10 | <p>Assets purchased where the appropriate code is not known or the asset shell has not been created, should be temporarily coded to this account. Also used when a deposit and subsequent payments have been processed for an asset. When the correct code is established (through guidance from the school Business Manager or the Department) the asset journal should be processed to the correct account.</p> <p>The clearing account should be regularly monitored to ensure all journals have been processed. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> |
| 26202 | Books and Libraries | Stock of library resources | G10 G14 | <p>System code (see 86201 Library Books) Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> <p>For GST codes refer tax fact sheet Assets</p> |
| 26203 | Motor Vehicles >\$5,000 | Purchase of motor vehicle >\$5,000 | G10 G14 | <p>Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> <p>For GST codes refer tax fact sheet Assets</p> |
| 26205 | Computers/IT equip >\$5,000 | >\$5,000 per item | G10 G14 | <p>Includes notebooks/laptops, monitors >\$5,000, servers, hard drive, network devices and miscellaneous computer equipment. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> <p>For GST codes refer tax fact sheet Assets</p> |
| 26207 | Printers/ Scanners etc >\$5,000 | >\$5,000 per item | G10 G14 | <p>Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> <p>For GST codes refer tax fact sheet Assets</p> |
| 26208 | Computer Software >\$5,000 | Purchase of Computer Software | G10 G14 | <p>Includes software application and associated licences if applicable. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i></p> <p>For GST codes refer tax fact sheet Assets</p> |

General Ledger – Non Current Assets *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--|---------------------|------------|---|
| 26210 | Furniture and Fittings >\$5,000 | >\$5,000 per item | G10 G14 | Includes tables, chairs, desk, workstations, cabinets and miscellaneous furniture and fittings. Note GST code for purchases for input taxed canteen. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> |
| | | | G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen For GST codes refer tax fact sheet Assets |
| 26211 | Musical Equipment >\$5,000 | >\$5,000 per item | G10 G14 | Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST codes refer tax fact sheet Assets |
| 26212 | Office Equipment >\$5,000 | >\$5,000 per item | G10 G14 | Includes fax machines, photocopiers, whiteboards, combined copier/fax/scanners and miscellaneous office equipment. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST codes refer tax fact sheet Assets |
| 26214 | Communication Equipment >\$5,000 | >\$5,000 per item | G10 G14 | Includes televisions, video recorders, projectors, data-shows, cameras (including digital, video etc) CD/DVD players, mobile phones/pagers>\$5,000, teleconferencing equipment, closed circuit TV's, telephone systems/handsets and miscellaneous communication equipment. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST codes refer tax fact sheet Assets |
| 26215 | Plant & Equipment >\$5,000 | >\$5,000 per item | G10 G14 | Includes heating and air-conditioning, alarm systems, lift trucks/forklifts and miscellaneous plant and equipment. Note GST code for items purchased for input taxed canteen. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> |
| | | | G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen For GST codes refer tax fact sheet Assets |

General Ledger – Non Current Assets *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|---|------------|--|
| 26216 | Sporting Equipment >\$5,000 | >\$5,000 per item | G10 G14 | Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST codes refer tax fact sheet Assets |
| 26220 | Other Assets >\$5,000 | >\$5,000 per item | G10 G14 | Includes dishwashers, stoves, microwave ovens, refrigerators and other miscellaneous assets. Note GST code for items purchased for input taxed canteen. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> |
| | | | G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen For GST codes refer tax fact sheet Assets |
| 26501 | Land & Building Clearing Account | Holding account for incomplete land and building asset transactions | G10 G14 | When assets have progressive payments eg a building extension, each invoice should be coded to this clearing account. Upon completion of the project, the asset is created and the entire cost of the asset is transferred. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST codes refer tax fact sheet Assets |
| 26502 | Major Building Assets >\$50,000 | Building works >\$50,000 | G10 G14 | Major building works: Includes, but is not limited to, new buildings and modules, conversions, sheds and refurbishments of a capital nature. For GST codes refer tax fact sheet Assets |
| 26503 | Minor Building assets <\$50,000 | Building works <\$50,000 | G10 G14 | Building works: Includes, but is not limited to, external painting, replacing carpet with linoleum, solar panels, air conditioners etc. For GST codes refer tax fact sheet Assets |

General Ledger – Non Current Assets *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------------------------|---|------------|---|
| 26504 | Major Land assets >\$50,000 | Ground works >\$50,000 | G10 G14 | Major ground works: Includes, but is not limited to, new ovals and courts, turf and landscaping of a capital nature. <u>For GST codes refer tax fact sheet Assets</u> |
| 26505 | Minor Land assets <\$50,000 | Ground works <\$50,000 | G10 G14 | Grounds works: Includes, but is not limited to, water tanks, play equipment, shade sails, instant turf etc <u>For GST codes refer tax fact sheet Assets</u> |
| 29102 | Cultural Assets >\$5,000 | Purchase and acquisition of paintings, prints, sculptures etc | G10 G14 | Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> <u>For GST codes refer tax fact sheet Assets</u> |

11. General Ledger – Current Liabilities

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|--|---|----------|--|
| 32000 | Payroll Clearing Account | Suspense account for payroll-related transactions | N/A | System Use Only. Automated calculation of payroll-related items for School Council employed staff each payroll period, which is subsequently cleared when actual payroll is processed for payment. |
| 33000 | Group Tax Clearing Account | Suspense account for group tax related transactions | N/A | System Use Only. Automated calculation of PAYG deductions for School Council employed staff each payroll period, which is subsequently cleared when actual PAYG deductions are transferred to ATO. |
| 34000 | Superannuation Clearing Account | Suspense account for superannuation related transactions | N/A | System Use Only. Automated calculation of superannuation deductions for School Council employed staff each payroll period, which is subsequently cleared when actual superannuation deductions are transferred to superannuation fund/s. This account is specifically for employee contributions either before or after tax. |
| 35000 | Other Deductions Clearing Account | Suspense account for other deduction related transactions | N/A | System Use Only. Automated calculation of other payroll-related deductions for School Council employed staff each payroll period, which is subsequently cleared when actual deductions are transferred to relevant organisations e.g. health insurance. |
| 35001 | Work-Cover Clearing Account | Suspense account for Work-Safe related transactions | N/A | System Use Only. Automated calculation of Work-Safe deductions for School Council employed staff each payroll period, which is subsequently cleared when actual Work-Safe deductions are transferred. |
| 36000 | With-Holding Clearing Account | Suspense account for With-Holding related transactions | N/A | System Use Only. Automated calculation of Withholding deductions for School Council employed staff each payroll period, which is subsequently cleared when actual Withholding deductions are transferred to ATO. |

General Ledger –Current Liabilities *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|--|--|----------|--|
| 37000 | Accounts Payable Control | Total of all accounts payable balances | N/A | System Use Only. Automated calculation of all current Creditors balances (total invoices, less total payments, less total credit notes, journal adjustments, discounts). |
| 38002 | Revenue in Advance | Funds received prior to the period they relate | N/A | This code should only be used when raising a journal to reallocate the recorded revenue (that relates to a future period) as a current liability. Refer to <i>Section 10: CASES21 Finance Business Process Guide – Balance Day Adjustments</i> . |
| 38003 | Deposits Held | Holding account for period that deposit/s held | N/A | Used for the temporary holding of refundable deposit for locker keys and other loan arrangements requiring a deposit. |
| 38004 | Leave Provision LSL/Annual | Estimate of LSL/ annual leave relating to locally paid staff | N/A | Used to acknowledge a future provision of expenditure for annual/LSL leave of locally paid staff (where appropriate under award conditions etc). |
| 38005 | GST on Sales | Value of total GST on sales | N/A | System Use Only. Automated calculation of all GST sales-related amounts for the current BAS period. |
| 38006 | Proceeds Asset Sales - Clearing | Clearing Account used for proceeds from sale of asset | N/A | Clearing account used during asset disposal process for the recording of any proceeds from the sale of the asset. Refer <i>Section 4: Assets CASES21 Finance Business Process Guide</i> |

12. General Ledger – Non Current Liabilities

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|-------------------------|--|----------|---|
| 40001 | Cooperative Loan | Loans raised through a Cooperative Society for school projects | N/A | Represents current outstanding loan balance. Refer to Cooperative Loan Bank Statement records and <i>Section 5: General Ledger CASES21 Finance Business Process Guide</i> . |

13. General Ledger – Accumulated Equity

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|--------------------------|---|----------|--|
| 50001 | Accumulated Funds | Represents opening balance information (assets less liabilities upon implementation) and result of operations (net surplus/deficit) to date | N/A | System use only. Information on school's current accumulated equity including operating surplus/deficit results since implementation. Available from CASES21 Finance Balance Sheet Specific Period Report (GL21161) |
| 50003 | Revaluation | | N/A | System use only. Not to be used by schools. |

14. General Ledger – Revenue – Government Provided DEECD Grants

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------|--|----------|---|
| 70001 | Cash Grant | All recurrent funding provided through the Student Resource Package (SRP) | NS6 | Includes: Student Resource Package (SRP) Student-based funding, School-based funding, Targeted Initiatives, SRP Credit to cash transfers, reimbursement for Short Term Leave Reimbursement (STLR) and reconciliation funding. Refer to information on the SRP website for further information. http://www.education.vic.gov.au/school/principals/finance/Pages/srp.aspx For GST code refer tax fact sheet Grants |
| 70003 | School Support Services | Funds provided for student Curriculum services. | NS6 | Provided to schools for student and curriculum services. Not to be used for Region Program Coordinator Schools |
| 70004 | Conveyance Allowance | Reimbursement of the cost of transporting students between home and school under approved procedures | NS6 | For complete details refer to the following link to the Student Transport website http://www.education.vic.gov.au/school/principals/safety/pages/transport.aspx For GST code refer tax fact sheet Grants |
| 70005 | Discretionary Grant | Specially nominated discretionary projects | NS6 | Includes those funded by a Regional Director or General Manager. For GST code refer tax fact sheet Grants |

General Ledger – Revenue – Government Provided DEECD Grants *Cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|--|----------|--|
| 70006 | Overseas Fee Paying Students | Grant received from DEECD for Overseas Fee Paying Students | G01 | Grant received for student curriculum/tuition fee. Not the receipt of the administration fee for managing the program when an administration fee is charged. For student payments refer to 74580 Other locally Raised Funds For GST code refer tax fact sheet Grants |
| 70020 | ECD DEECD Grants | Grants received from DEECD for the operation of Early Childhood Development (ECD) programs | NS6 | To be used for receipting DEECD Grants for Early Child Development (ECD) programs including Kindergartens, Pre School Centres, Maternal health etc For GST code refer tax fact sheet Grants |
| 70040 | Coordinating school DEECD Grants | Grants received from DEECD for activities managed by program coordinator schools | NS6 | To be used by program coordinator schools for receipting revenue from Regions and Central Office for activities that are managed by the program coordinator schools. For GST code refer tax fact sheet Grants and Coordinating Schools |
| 70051 | Library Establishment Grant | 'One off' Grant | NS6 | Funds provided to assist schools with initial establishment of a school library. For GST code refer tax fact sheet Grants |
| 70052 | Establishment Grant | 'One off' Grant | NS6 | Funds provided for the purchase of goods or services and equipment to assist in the establishment of new schools. For GST code refer tax fact sheet Grants |
| 70053 | Interest Subsidy | Reimbursements of interest incurred on cooperative loans | NS6 | Only available to schools where approval for subsidy is currently in place. For GST code refer tax fact sheet Grants |
| 70054 | Fire Recovery Grant | Funds to provide immediate financial assistance to schools that suffer significant fire damage | NS6 | This assistance is intended to facilitate the early re-establishment of the school and/or enable school operations, services and administration to continue with minimum delay and disruption. For GST code refer tax fact sheet Grants |
| 70080 | Other Dep't Grants | Funds received that are not of a recurring nature or for small amounts | NS6 | Used for any special grants not listed above For GST code refer tax fact sheet Grants |
| 70090 | Capital Works | Funds provided for capital works | NS6 | Funding provided for the capital improvement of buildings, grounds or equipment. The funding is provided to improve the asset value of the item/s, and is not recurrent in nature, or for maintenance and repairs of existing assets. For GST code refer tax fact sheet Grants |
| 70091 | Dep't Maintenance Grants | Funds provided to schools for maintenance of buildings and equipment | NS6 | Grants from DEECD that may be used for the repair and replacement of existing land and buildings type assets. This includes SMS and other specific maintenance grants from DEECD. For GST code refer tax fact sheet Grants |

15. General Ledger – Revenue – Commonwealth Government Grants

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------------------------|--|------------|--|
| 71001 | Aboriginal Education Grant | Funds provided to schools with significant aboriginal enrolments | NS6 | To be used for the funding of aboriginal cultural programs and relevant individual school programs. |
| | | | G01 | Funds received by the school where GST is applicable; an RCTI will be provided by DEECD (check remittance advice carefully) For GST code refer tax fact sheet Grants |
| 71002 | Before/After School Care Grant | Grant received for the operation of before/and or after school care | G01 | Revenue received from DEEWR (with RCTI), Sustainability grant |
| | | | G03 NS6 | Revenue received from Centrelink, Child Care Benefit, Child Care Rebate etc For GST code refer tax fact sheet Grants and Child Care |
| 71020 | ECD C'Wealth Grant | Grants received directly from Commonwealth Departments for the operation of Early Childhood Development programs | NS6 | To be used for receipting Commonwealth Government Grants for Early Childhood Development programs including Kindergartens, Pre School Centres, Maternal health etc |
| | | | G01 | Funds received by the school where GST is applicable; an RCTI will be provided by the Commonwealth Government (check remittance advice carefully) For GST code refer tax fact sheet Grants |
| 71040 | Coord school C'Wealth Grants | Grants received directly from Commonwealth Departments for activities managed by program coordinator schools | NS6 | To be used by program coordinator schools for receipting revenue from Commonwealth Government grants for activities that are managed by the program coordinator school. |
| | | | G01 | Funds received by the program coordinator school where GST is applicable; a Recipient Created Tax Invoice (RCTI) will be provided by the Commonwealth Government (check remittance advice carefully) For GST code refer tax fact sheet Grants and Coordinating Schools |
| 71050 | C'Wealth Capital Grants | Grants received for funding of capital items | NS6 | Grants like 'Investing in Our Schools' for specific capital projects and purchases. These grants would be used for new assets. |
| | | | G01 | Funds received by the school where GST is applicable; an RCTI will be provided by DEECD (check remittance advice carefully) For GST code refer tax fact sheet Grants |

General Ledger – Revenue – Commonwealth Government Grants

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|------------------------------------|--|----------|--|
| 71060 | C'wealth Maintenance Grants | Funds provided to schools for maintenance of buildings and equipment | NS6 | Grants from the Commonwealth Government to fund maintenance projects for existing land & building assets. |
| | | | G01 | Funds received by the school where GST is applicable; an RCTI will be provided by DEECD (check remittance advice carefully) For GST code refer tax fact sheet Grants |
| 71080 | Other C'wealth Govt Grants | Other applicable grants not mentioned above | NS6 | Suitable for recording funds from, Primary School Library Grant, Family Assistance (Centrelink), |
| | | | G01 | Suitable for recording funds from universities for student teacher supervision. Schools should obtain RCTI to confirm the GST treatment (check the remittance advice carefully) For GST code refer tax fact sheet Grants |

16. General Ledger – Revenue – State Government Grants

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------------------------|--|----------|--|
| 72001 | Joint Community Grant | Contribution toward the recurrent costs of a centre or grounds for approved projects | NS6 | These funds are in addition to funding received in the Student Resource Package. For GST code refer tax fact sheet Grants |
| 72020 | ECD State Govt Grants | Grants received from State Government Department's (not DEECD) for the operation of Early Childhood Development programs | NS6 | To be used for receipting State Government Grants (not DEECD) for Early Childhood Development (ECD) programs including Kindergartens, Pre School Centres, Maternal health etc For GST code refer tax fact sheet Grants |
| 72040 | Coord school State Govt Grants | Grants received from State Government Departments (not DEECD) for activities managed by program coordinator schools | NS6 | To be used by program coordinator schools for receipting revenue from State Government Grants (not DEECD) for activities that are managed by the program coordinator school. For GST code refer tax fact sheet Grants and Coordinating Schools |
| 72050 | State Capital Grants | Grants received from the State Government for capital items | NS6 | Grants received from State Government departments other than the DEECD for funding of capital projects. For GST code refer tax fact sheet Grants |
| 72060 | State Maintenance Grants | Grants received from the State Government for maintenance items | NS6 | Grants received from State Government departments other than the DEECD for the funding maintenance in schools. For GST code refer tax fact sheet Grants |
| 72080 | Other State Government Grants | Grants received from the State Government not otherwise specified | NS6 | Includes funds for student assessment/examinations (VCAA), Transport Accident Commission, VYDP Grant and similar grants. |
| | | | G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully) For GST code refer tax fact sheet Grants |

17. General Ledger – Revenue – Other

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|--|----------|---|
| 73001 | Reimbursements | Reimbursement/ refund for expenditure incurred | G01 | Funds recouped from teachers or parents e.g. cost of police checks, photocopying, telephone, postage, stale cheques. Any school expense that is reimbursable by staff, students or other schools. Also for staff funded function reimbursement, insurance rebates. |
| | | | G03 | Funds recouped from students/parents where the reimbursement relates to a curriculum program. |
| | | | NS6 | Funds recouped which relate to out of scope expense e.g. salary overpayment. For GST code refer tax fact sheet Reimbursements |
| 73002 | Interest Received | Interest earned from locally generated or government funds | G04 | Includes interest received from all School Council bank accounts. For GST code refer tax fact sheet Bank Interest |
| 73003 | Sale Furniture/ Equip/Motor Vehicle | Proceeds from the sale of furniture, equipment and motor vehicles | G01 | Refer <i>Section 4: Assets CASES21 Finance Business Process Guide</i> Sale of student made articles (eg from woodwork, metalwork, cooking) Generally other asset sales, unless falling into G03 |
| | | | G03 | Sales of second hand assets where selling price <50% market value or <75% of original purchase price For GST code refer tax fact sheet (Market Value) |
| 73502 | ATO Interest/ Refunds | Income received from the ATO | G04 | Generally relating to late payment of input tax credits or BAS anomalies. For GST code refer tax fact sheet Bank Interest |
| 73504 | Other Local Gov't Grants | Grants received from local gov't for provision of goods or services | NS6 | Not to be used for capital items. Refer 73505 Capital Local Gov't Grants. |
| | | | G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully) For GST code refer tax fact sheet Grants |
| 73505 | Capital Local Gov't Grants | Grants received from local gov't for items of a capital nature | NS6 | Grants from local government for funding purchase of capital non-current assets. |
| | | | G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully) For GST code refer tax fact sheet Grants |
| 73506 | Maintenance Local Gov't Grants | Grants received from local gov't for maintenance of buildings, equip | NS6 | Grant from local government for maintenance of existing land and building type assets. |
| | | | G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully) For GST code refer tax fact sheet Grants |

General Ledger – Revenue – Other *Cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|--|-------------|--|
| 73520 | ECD Other Revenue | Revenue received from other sources for the operation of Early Childhood Development programs | G01, NS6 | Includes other revenue received for early childhood development activities including: <ul style="list-style-type: none"> reimbursements – funds recouped from teachers or parents e.g. cost of police checks, WWC checks, photocopying, telephone, postage, any expense that is reimbursable by staff, or other agencies. Also suitable for staff funded functions reimbursement, insurance rebates, CRT reimbursement relating to Professional Development. (G01) For GST code refer tax fact sheet Reimbursements sale furniture/equipment/motor vehicles, (G01, but if GST market value rules apply - G03 For GST code refer tax fact sheet Market Value |
| 73540 | Coordinating schools Other Revenue | Revenue received by the program coordinator schools from other sources for the operation of programs | G01 NS6 | Includes other revenue received for program coordinator schools activities For GST code refer tax fact sheet Program Co-ordinator Schools |
| 73541 | Transfers from other schools | Receipting funds that have been transferred from another government school. | NS6 | To be used to receipt money from another government school <ul style="list-style-type: none"> new schools receiving the balance of the establishment grant and other revenue from the host school Receipting DEECD and Commonwealth grants from another government school Transfer of program coordinator schools funds where current program coordinator schools relinquishes funds to new program coordinator schools Government School Camps – Rubicon Outdoor Centre, The Alpine School, Bogong Outdoor Education Centre and Somers School Camp, receiving money from Government Schools. |
| | | | G01 | Receipt of transferred funds from another government school for services provided (tax invoice is required) <ul style="list-style-type: none"> Camps and excursions Organising school activities (e.g. VPSSA) Affiliation fees, Principal network fees For GST code refer tax fact sheet Program Co-ordinator Schools and Government Run Camps |

18. General ledger – Revenue – Locally Raised Funds

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------|---|----------|--|
| 74001 | Subject Contributions | Essential educational items /optional school charges received from parents | G03 | Items or services that support instruction in the curriculum including books, student planner and outdoor education. Extracurricular tuition charges e.g. instrumental music lessons. Also includes the hire of curriculum related equipment e.g. musical instruments, netbooks, notebooks, (or similar) etc Refer to the Parent Payments in Victorian Government Schools policy at: http://www.education.vic.gov.au/school/principals/spag/management/pages/parentpayments.aspx |
| | | | G01 | Items which are non-consumables such as text books, calculators, scissors etc should be coded as taxable – G01 For GST code refer tax fact sheet Parent Payments |
| 74002 | Sale of Class Materials | Essential educational items/optional school material charges for consumable materials used in classes | G03 | Cooking ingredients the student consumes or materials for subjects where the payment is the difference between the basic materials/services required for the standard curriculum program and the higher cost alternatives which may be more desirable e.g. in wood technology class the use of mahogany instead of pine. Refer to the Parent Payments in Victorian Government Schools policy at: http://www.education.vic.gov.au/school/principals/spag/management/pages/parentpayments.aspx |
| | | | G01 | Where the school sells cooking utensils or similar materials of a NON-consumable nature , the revenue is inclusive of GST (G01) For GST code refer tax fact sheet Parent Payments |
| 74101 | Fundraising Activities | Fundraising efforts approved by the School Council | G01 | Schools have flexibility to choose the GST treatment of fundraising events. Where no election is made, all fundraising revenue is taxable (G01) |
| | | | G03 | Includes raffles and bingo |
| | | | G04 | Includes fundraising activities where an Input Taxed motion is passed through school council |
| | | | NS6 | Includes fundraising activities where an NPSE motion is passed through school council For GST code refer tax fact sheet Fundraising |

General ledger – Revenue – Locally Raised Funds *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|--|------------|---|
| 74102 | Donations | Donations from business, groups or individuals. Includes Building/Library Fund Donations | NS6 | <p>All donations received by the school from businesses and individuals including parent voluntary contributions.</p> <p>Not to be used for sponsorships – see account code 74580.</p> <p>If donation is for a specific purpose, it may be taxable and should be recorded in account 74580 Other locally raised funds. e.g. donation for purchase of playground equipment.</p> <p>For GST code refer tax fact sheet Donations</p> |
| 74103 | Commission | Commission received | G01 | Includes commission received from student banking, school book list, uniform suppliers, book sellers and school photo sales etc. |
| | | | G04 NS6 | If the commission relates to an input taxed fundraising event or canteen etc, then the commission will follow the GST treatment of the fundraising or canteen (i.e. input taxed or out of scope) For GST code refer tax fact sheet Commissions-Sponsorship |
| 74201 | Hire of School Facilities/ Equipment | Proceeds from the hire of school facilities and equipment | G01 | <p>Proceeds from the hire of school facilities and equipment for private purposes e.g. school gym to local basketball club.</p> <p>For GST code refer tax fact sheet Hire</p> |
| 74202 | Canteen Licence | Income received from canteen licensee (outsourced canteen) | G01 | <p>Refer to 'Canteen Operations' in the School Policy and Advisory Guide, http://www.education.vic.gov.au/school/principals/spag/finance/Pages/canteen.aspx</p> <p>For GST code refer tax fact sheet Canteen</p> |
| 74301 | Camps/ Excursions/ Activities | Camps, excursions and school based activities, including bus fares, special sports activities and other related costs invoiced to the parents. | G03 | Portion of revenue that relates to accommodation and all other charges is GST free (G03) |
| | | | G01 | Portion of revenue that relates to the food component of any camp or excursion is taxable (G01), includes Outdoor Education camps where school purchases food, raw materials |
| | | | NS6 | <p>The food and accommodation component for any Government School Camp is Out of Scope for GST (NS6) – Rubicon Outdoor Centre, The Alpine School, Bogong Outdoor Education Centre, Somers School Camp.</p> <p>For GST code refer tax fact sheet Camps & Excursions and Government Run Camps</p> |

General ledger – Revenue – Locally Raised Funds *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|-------------------------------------|--|----------|--|
| 74401 | Before/After School Care | All payments received from parents related to before and/or after school care | G03 | Where the child care facility is registered under the Commonwealth requirements and/or receives Federal funding. |
| | | | G01 | Revenue is taxable (G01) where the child care facility is not registered under the Federal requirements. For GST code refer tax fact sheet Child Care |
| 74402 | Trading Operations | Revenue relating to a school trading operation where a profit is anticipated | G01 | Profit and Loss Statement must be produced, as a minimum, on an annual basis for all trading operations programs. Refer to the Financial Management website: for the Trading Profit and Loss Proforma and the Management of School Trading Operations Guidelines located at: http://www.education.vic.gov.au/school/principals/finance/Pages/guidelines.aspx All non-consumable booklist items, (eg textbooks, school uniforms where no election is made etc) should be coded as taxable (G01). For GST code refer tax fact sheet Parent Payments |
| | | | G03 | All consumable booklist items, (eg stationery) should be coded as GST-free (G03). For GST code refer tax fact sheet Parent Payments |
| | | | G04 | Canteen revenue and other fundraising revenue (eg bookshop, uniform etc) where an Input Taxed election is passed through school council, should be coded Input Taxed (G04). For GST code refer tax fact sheet Canteen, Uniform Shop |
| | | | NS6 | Other fundraising revenue (eg fete, chocolate drive etc), where and NPSE election is passed through school council, should be coded out of scope (NS6) – see the fundraising link above. For GST code refer tax fact sheet Fundraising |
| 74403 | Non-profit Trading Operation | Activities where a profit was not planned or anticipated. Where the school acts as agent for the collection of funds. All expenditure for non-profit trading operations should be coded to Non-Profit Trading Operations (89102) | G01 | For example, revenue received for Grade 6 /Yr 12 windcheaters (this event or similar could also be run as NS6, see below) where no profit is planned and the school does not operate a uniform shop. The associated expenditure should be coded to Non-Profit Trading Operations (89102) |
| | | | NS6 | Includes revenue which is forwarded for another event eg. monies collected for appeals, Royal Children's Hospital, Red Nose Day etc, and money collected for Scholastic Book Club. For GST code refer tax fact sheet Fundraising |

General ledger – Revenue – Locally Raised Funds *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|-----------------------------------|---|----------|---|
| 74404 | Special Events | A curriculum related Special event | G01 | Includes Deb Ball, School Social/Formal and school productions where no election is made. For GST code refer tax fact sheet Parent Payments |
| | | | G03 | Includes Maths competition, Music competition etc ICAS testing where it is curriculum related, AMEB & UNSW. For GST code refer tax fact sheet Parent Payments |
| | | | G04 | Includes fundraising activities where an Input Taxed motion is passed through school council. |
| | | | NS6 | Includes fundraising activities where an NPSE motion is passed through school council. For GST code refer tax fact sheet Fundraising |
| 74420 | ECD Local funds | Revenue received for Early Childhood Development programs from locally raised funds | G03 | To be used for receipting locally raised funds for Early Childhood Development programs including Kindergartens, Pre School Centres, Maternal health etc For GST code refer tax fact sheet Grants |
| 74450 | Coord school local funds | Revenue received for program coordinator schools from locally raised funds. | G01 | To be used by program coordinator schools where funds are received directly from the original source of locally raised funds. For example <ul style="list-style-type: none"> Sponsorship for program coordinator school activities Not to be used for transfers between schools refer to 73541. For GST code refer tax fact sheet Commissions-Sponsorship and Program Co-ordinator Schools |
| 74580 | Other Locally Raised Funds | Funds raised through local activities that are not specified by another code including Sponsorships | G01 | Includes advertising by local businesses via newsletters and bill boards, sponsorships, overseas fee paying students (including VCAA fees), bursaries. For GST code refer tax fact sheet Commissions-Sponsorship |
| | | | G03 | Revenue from curriculum related activities is GST-free (G03) For GST code refer tax fact sheet Parent Payments |
| | | | NS6 | Non-government revenue for home stay, monetary prizes received by the school where for instance the school has won a competition. For GST code refer tax fact sheet Commissions-Sponsorship |

19. General Ledger – Expenditure – Salaries and Allowances

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|---------------------------------|--|----------|--|
| 80050 | Teaching Support Staff | Salaries and allowances | W1 | <p>Paid to non-teaching technical, administrative, support, library, relief staff. Refer HR web A-Z for salary and award conditions: http://www.education.vic.gov.au/hrweb/pages/default.aspx</p> <p>Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i>.</p> |
| 80051 | Teacher Aides | Salaries and allowances | W1 | <p>Paid to teacher aides, including Koori Educators, Integration and Multicultural Aides. Refer HR web A-Z for salary and award conditions: http://www.education.vic.gov.au/hrweb/pages/default.aspx</p> <p>Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i>.</p> |
| 80052 | Other Non Teaching Staff | Salaries and allowances for employees as outlined in Business Rules/ Further Information | W1 | <p>All salaries and wages paid as a direct result of: operating before and/or after school care, a school operated canteen and/or other school trading operations. Supporting student services, includes counsellors, chaplains, therapists, paramedical, nurses, first aid workers, social workers, exam supervision. Staff employed in the maintenance and security of buildings and grounds and casual cleaning staff. The employment of Jobskills, Skillshare, Traineeships, Jobstart, and any other labour market program for all non-teaching staff. Includes relief staff in this area.</p> <p>Refer HR web A-Z for salary and award conditions: http://www.education.vic.gov.au/hrweb/pages/default.aspx</p> <p>Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i>.</p> |
| 80053 | ECD Staff salaries | Salaries and allowances for Early Childhood Development staff | W1 | All salaries and allowances paid, through the school level payroll, to staff employed in Early Childhood Development facilities. |
| 80060 | Work Experience | Payment for services provided by Work Experience students | NP6 | Students under 18 years are normally paid on invoice with a signed Statement by Supplier rather than payroll. |
| | | | W1 | Where the student has provided a Tax File Number (TFN) they are to be paid through the payroll. |

General Ledger – Expenditure – Salaries and Allowances *Cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------------|--|----------|--|
| 80070 | Teachers (include Specialist) | Teaching staff employed for specialist programs | W1 | Such as: Music, Artists/Sportspersons, LOTE and other instruction e.g. Tutoring, night classes. |
| 80071 | Casual Relief Teaching Staff | Salary paid to a teacher who is employed by School Council for up to and including 30 working days | W1 | Excludes agency employed CRT's – refer Account Code 89204. Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i> . |
| 80080 | Superannuation | Employer SGL contributions to complying superannuation fund for staff employed by School Council | NP6 | Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i> . |
| 80081 | WorkCover | WorkSafe premiums for staff employed by School Councils | G11 | Refer to <i>Section 7: Payroll CASES21 Finance Business Process Guide</i> . |
| 81001 | Annual Leave | Provision expense for eligible staff on school level payroll | NP6 | Refer HR web A-Z for salary and award conditions: http://www.education.vic.gov.au/hrweb/pages/default.aspx |
| 81002 | Long Service Leave | Provision expense for eligible staff on school level payroll | NP6 | Refer HR web A-Z for salary and award conditions: http://www.education.vic.gov.au/hrweb/pages/default.aspx |

20. General Ledger – Expenditure – Bank Charges

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------|---|----------|--|
| 82801 | Bank Charges | Bank fees and Charges relating to School accounts | G14 | Includes stop payment and dishonoured cheque fees. |
| | | | G11 | Merchant Fees, EFTPOS fees, Bpay fees. Schools should obtain a list of the GST treatment of fees and charges from their bank. Fees do vary between banks. For GST code refer tax fact sheet Bank Charges |

21. General Ledger – Expenditure - Consumables

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------------|--|------------|--|
| 86101 | Office/Teacher Requisites | Requisites, stationery and items used for administrative or teaching purposes | G11 G14 | Includes printer toner and paper requisites, stationery and items used for teaching purposes, e.g. wall charts, educational kits, white board markers, videos, CD's, DVD's (blank or pre-recorded), purchases and processing of film, book covering, book repairs and other items used in library and specialists programs. Excludes teacher reference materials – refer Expenditure code 86203 Reference Materials. For GST code refer tax fact sheet Tax Invoices |
| 86102 | Photocopying | Operation of school photocopiers | G11 G14 | Includes: paper, toner, and associated materials. Excludes: a) charges associated with purchase – refer to Non-Current Asset 26212 – Purchase of Office Equipment >\$5,000 b) Service Agreement charges and repairs refer to Expenditure Code 86402 Repairs/Maintenance-Furniture/Equipment For GST code refer tax fact sheet Tax Invoices |
| 86103 | Printing | Printing items used for teaching, administrative or student purposes | G11 G14 | Includes report cards, newsletters, year books and college magazine. For GST code refer tax fact sheet Tax Invoices |
| 86104 | Class Materials | Consumable materials or expendable items supplied for student use in the classroom | G11 G14 | Includes classroom stationery, paint, wood, foodstuffs for home economics, A.V. materials. For GST code refer tax fact sheet Tax Invoices |
| 86105 | Computer Software <\$5,000 | All computer packages etc less than \$5,000 per item | G11 G14 | Includes software applications and associated licenses as applicable. For GST code refer tax fact sheet Tax Invoices |
| 86106 | Laminating | All costs associated with Laminating | G11 G14 | Laminating used for teaching, administrative or student purposes excludes cost of Laminating Equipment if over \$5,000 For GST code refer tax fact sheet Tax Invoices |
| 86150 | ECD Consumables | Consumable items used in the Early Childhood Development facilities | G11 G14 | Requisites and stationery items used for administrative purposes and consumable materials or expendable items supplied for use by children, in Early Childhood Development facilities For GST code refer tax fact sheet Tax Invoices |

22. General Ledger – Expenditure – Books and Publications

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|-------------------------------------|---|------------|---|
| 86201 | Library Books | Purchase of Library books | G11 G14 | Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST code refer tax fact sheet Tax Invoices |
| 86202 | Class Sets | Purchase of Class sets | G11 G14 | Sets of textbooks and other educational items supplied for use by students in classroom activities. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> For GST code refer tax fact sheet Tax Invoices |
| 86203 | Reference Materials | Purchase of Reference Materials for teaching and non-teaching use | G11 G14 | Includes periodicals, journals, subscriptions, reference books and magazines. Subscriptions for the supply of periodicals, journals or other reference materials e.g. books and magazines for teaching and non-teaching use. Not to be used for affiliations to professional bodies – see account code 86803. For GST code refer tax fact sheet Tax Invoices |
| 86250 | ECD Books & Publications | Purchase of books and teacher reference material used in Early Childhood Development facilities | G11 G14 | Books and reference material for Early Childhood Development facilities For GST code refer tax fact sheet Tax Invoices |

23. General Ledger – Expenditure – Communication Costs

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|----------------------------|--|------------|--|
| 86301 | Postage | Postage costs | G11 G14 | For GST code refer tax fact sheet Tax Invoices |
| 86302 | Telephone | Telephone charges | G11 G14 | Include telephone and line rental, payments for the provision of pay telephones, replacement of cabling and repairs to telephone service. For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If telephone expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86303 | Internet | Communication expenses | G11 G14 | Includes internet service provision, bandwidth. For GST code refer tax fact sheet Tax Invoices |
| 86304 | Other Comms Costs <\$5,000 | All other communication costs | G11 G14 | Includes coaxial cable, radio network For GST code refer tax fact sheet Tax Invoices |
| 86350 | ECD Comms costs | Communication costs for Early Childhood Development facilities | G11 G14 | Include postage, telephone, internet and other communication costs for Early Childhood Development facilities. For GST code refer tax fact sheet Tax Invoices |

24. General Ledger Expenditure – Equipment/Maintenance/Hire

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--|---|------------|--|
| 86401 | Furniture/ Fittings <\$5,000 | <\$5,000 Per item | G11 G14 | Includes any office or classroom furniture and fittings as replacement items or additional to existing items of furniture and fittings where per item value is less than \$5,000. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86402 | Repairs/Maint Furniture/ Equipment | Repairs and maintenance for all equipment | G11 G14 | Includes repairs and maintenance for computers, audio-visual equipment and all machinery, batteries, starter gun caps, service agreement charges. Includes prepaid extended warranty support agreements For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86403 | Leased Equipment | Leased equipment for school use | G11 G14 | Used to enter all operating lease details whether arranged by School Council or provided via DEECD. Refer to 'Asset Management Policy and Procedures'. Also used for lease of classroom equipment e.g. musical instruments and other curriculum-related items. Excludes: Motor Vehicle Lease refer to Expenditure Code 86702 Motor Vehicle – Lease Rental. For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86404 | Computer Equipment <\$5,000 | <\$5,000 per item | G11 G14 | Includes CPU<\$5,000 = box containing the components of the PC, includes RAM chips and hard disc drives as well as CD ROM drives and DVD drives; printers, docking stations, keyboards, data tapes; Laptops/Notebooks <\$5,000; all hand held computers. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |

General Ledger- Expenditure – Equipment/Maintenance/Hire *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|------------------------------------|------------------------------------|------------|---|
| 86405 | Office Equipment <\$5,000 | <\$5,000 per item | G11 G14 | May include ex-leased copiers purchased for less than \$5,000; fax machines, and fax/printer/copier units; scanners, whiteboards. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| 86406 | Audio Visual Equipment <\$5,000 | <\$5,000 per item | G11 G14 | Includes 'attractive' assets, e.g. digital cameras, video cameras and other cameras; overhead projectors and data show devices; TV's and combined TV/DVD units, DVD/CD players, DVD/Video units, iPods and iPads, netbooks, notepads etc Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| 86407 | Other Plant and Equipment <\$5,000 | <\$5,000 per item | G11 G14 | Includes scientific and laboratory equipment, sports equipment, gardening equipment, kitchen equipment, first aid equipment; any other plant and equipment items that do not fall into the above codes. Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86408 | Leased Facilities | Lease of facilities for school use | G11 G14 | Not to be used for lease of equipment – refer account code 86403. For GST code refer tax fact sheet Tax Invoices |
| 86409 | Hired equipment | Hired equipment for school use. | G11 G14 | Includes hire of classroom equipment e.g. musical instruments and other curriculum-related items. For GST code refer tax fact sheet Tax Invoices |
| 86410 | Hired facilities | Hired facilities for school use. | G11 G14 | Not to be used for lease of facilities – refer account code 86408. For GST code refer tax fact sheet Tax Invoices |

General Ledger- Expenditure – Equipment/Maintenance/Hire *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|--------------|-----------------------------|--|------------|--|
| 86450 | ECD Equip/Maint/Hire | <p>Early Childhood Development programs payment for equipment <\$5,000.</p> <p>Maintenance and repairs of equip.</p> <p>Payment for lease/hire equip and facilities</p> | G11 G14 | <p>To be used in Early Childhood Development programs for:</p> <ul style="list-style-type: none"> • purchasing equipment <\$5,000 • repairs and maintenance of equipment • leasing or hiring equipment and facilities <p>For GST code refer tax fact sheet Tax Invoices</p> |

25. General Ledger – Expenditure - Utilities

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------|--|----------|---|
| 86451 | Heating Oil | Distillate oil for heating purposes | G11 | Normal GST rules apply For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86452 | Electricity | Electricity costs incurred by the school | G11 | Normal GST rules apply For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86453 | Gas – Mains | Mains gas | G11 | Normal GST rules apply For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86454 | Gas – LPG | Bulk LPG and LPG cylinders | G11 | Normal GST rules apply For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If the expense relates to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86455 | Water- Water Rates) | Water charges | G14 | Includes water rates and charges. If no split bill, include sewerage charges also. For GST code refer tax fact sheet Tax Invoices |
| 86456 | Sewerage | Cistern, sewerage charges | G14 | Includes sewerage charges where bill is split and licence for waste disposal of chemicals e.g. science, photography chemicals. For GST code refer tax fact sheet Tax Invoices |
| 86457 | Rates - Property | Local council and other rates, where applicable. | NP6 | No GST applicable and will not be displayed on the invoice For GST code refer tax fact sheet Tax Invoices |

General Ledger – Expenditure – Utilities *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------|--|----------|--|
| 86470 | ECD Utilities | Utilities used by Early Childhood Development facility | G11 | Includes, electricity, Gas – mains, Gas – LPG, and other utilities, where applicable for Early Childhood Development facilities. |
| | | | G14 | Includes water and sewerage rates, |
| | | | NP6 | Local council property rates where applicable for Early Childhood Development facilities. For GST code refer tax fact sheet Tax Invoices |

26. General Ledger – Expenditure – Property Services

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|----------------------------------|---|------------|---|
| 86500 | Security/Safety/ Fire Prevention | Any costs associated with security, safety and fire prevention | G11 G14 | Includes call out charges. Fire extinguisher, fire brigade, hydrostatic testing, fire and security alarm rental, locks and security system. For GST code refer tax fact sheet Tax Invoices |
| 86501 | Sanitation | Items related to facilities hygiene | G11 G14 | Includes septic tanks, paper towelling, toilet rolls and sanitary disposal units, hand soap and cleaning materials for school use. Not to be used for water & sewerage – refer account codes 86455 Water and 86456 Sewerage. For GST code refer tax fact sheet Tax Invoices |
| 86502 | Contract Cleaning | Contract cleaning costs | G11 G14 | Includes payment to contractors. Refer to 'Guide to the Student Resource Package': http://www.education.vic.gov.au/school/principals/finance/Pages/srp.aspx For GST code refer tax fact sheet Tax Invoices |
| 86503 | Refuse and Garbage | All services associated with the disposal of refuse and garbage | G11 G14 | For GST code refer tax fact sheet Tax Invoices |

General Ledger – Expenditure – Property Services *Cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|------------------------------|--|------------|---|
| 86504 | Building Works | The upkeep and maintenance of school buildings | G11 G14 | Includes electrical works, window and door repairs, replacement of fluorescent tubes, replacing carpet with carpet, plumbing and spare parts. Excludes wages paid to School Council employees. For GST code refer tax fact sheet Tax Invoices |
| | | | G10 | Use G10 if building works are capitalised in schools accounts (i.e.>\$5000) For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If building works relate to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86505 | Ground Works | Services and materials | G11 G14 | Includes plants and garden supplies purchased for the purpose of maintaining school gardens and grounds, contracts for gardens and grounds maintenance. Excludes wages paid to School Council employees. For GST code refer tax fact sheet Tax Invoices |
| | | | G10 | Use G10 if ground works are capitalised in schools accounts (i.e.>\$5000) For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | If ground works relate to input taxed canteen, code as G13 For GST code refer tax fact sheet Canteen |
| 86550 | ECD Property Services | Property services for Early Childhood Development facilities | G11 G14 | Include all property services listed above that relate to Early Childhood Development facilities. For GST code refer tax fact sheet Tax Invoices |

27. General Ledger – Expenditure – Travel and Subsistence

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|-----------------------------------|--|------------|--|
| 86601 | Travel (Staff and Student) | Costs associated with staff and student travel including purchase of tickets | G11 G14 | <p>Staff: Reimbursement of private vehicle or other travelling expenses incurred whilst performing school business.(see below: not to be used for cents per km)</p> <p>Students: Reimbursement for emergency or 'one off' transport e.g. taxi transport of unwell student.</p> <p>Not to be used for student camps/excursion/ activities travel – refer account code 89302 Camps/Excursions/Activities.</p> <p>Includes personal expenses associated with travel such as accommodation costs, meals, air fares and taxis both Domestic and International.</p> <p>Not to be used for Travel Allowances claims for cents per km. These claims are to be paid through eduPay for centrally paid staff and school level payroll for locally paid employees.</p> <p>For GST code refer tax fact sheet Tax Invoices</p> |
| 86602 | Tea Money | Tea money to teaching and non-teaching staff as per award conditions | NP6 | Meal allowance for eligible staff. Refer to Teaching Service Order 199, Part 7, Division 9 and School Council Employees Order 200 Part 7.1.5. |
| 86620 | ECD Travel | Costs associated with staff and student travel in Early Childhood Development facilities | G11 G14 | <p>Early Childhood Development (ECD) Staff: Reimbursement of private vehicle or other travelling expenses incurred whilst performing official business</p> <p>Not to be used for Travel Allowances claims for cents per km. These claims are to be paid through eduPay for centrally paid staff and school level payroll for locally paid employees.</p> <p>Students: Reimbursement for emergency or 'one off' transport</p> <p>For GST code refer tax fact sheet Tax Invoices</p> |

28. General Ledger – Expenditure Motor Vehicle Expenses/Lease

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------------|---|------------|--|
| 86701 | Motor Vehicle – Expenses | Costs related to the running of school owned motor vehicles/ buses | G11 G14 | Includes fuel, oil, registration, insurance, maintenance, repairs and special licences. For GST code refer tax fact sheet Tax Invoices |
| 86702 | Motor Vehicles – Lease/Rental | Lease or rental of a motor vehicle used for the purpose of conducting school business | G11 G14 | Refer to <i>Section 4: Assets CASES21 Finance Business Process Guide</i> . For GST code refer tax fact sheet Tax Invoices |
| 86703 | Motor vehicles <\$5,000 | Purchase of Motor Vehicles less than \$5,000 | G11 G14 | Includes all motor vehicles purchased for less than \$5,000. Note: Vehicles costing more than \$5,000 should be treated as assets – refer account code 26203. For GST code refer tax fact sheet Tax Invoices |
| 86750 | ECD Motor Vehicle Exp/Lease | Costs associated with motor vehicle expenses relating to Early Childhood Development facilities | G11 G14 | Include all motor vehicle expenses relating to Early Childhood Development facilities such as, registration, maintenance, fuel, leases etc For GST code refer tax fact sheet Tax Invoices |

29. General Ledger – Expenditure – Administration

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|----------------------------------|---|------------|---|
| 86801 | Advertising | Advertising by the School Council | G11 G14 | General costs associated with advertising including payment of advertisements in local papers for support staff, tender advertising etc. For GST code refer tax fact sheet Tax Invoices |
| 86802 | Insurance | External insurance premiums | G11 G14 | Includes cover for specific risks such as fidelity guarantee, cash in transit and physical assets. Stamp duty on insurance is GST free. Refer SEIS –Policy & Guidelines . For GST code refer tax fact sheet Tax Invoices |
| 86803 | Affiliations | Subscriptions to professional bodies | G11 G14 | Fees or subscriptions paid to professional associations e.g. Business Managers Association (ABMVSS). Includes share holding required for Credit Union Bank accounts, membership to sporting bodies, various levies and charges for entry to external facilities. Not to be used for subscriptions that are solely for the provision of reference materials – see account code 86203. For GST code refer tax fact sheet Tax Invoices |
| 86804 | Freight | Incoming and outgoing delivery of goods | G11 G14 | Includes couriers. For GST code refer tax fact sheet Tax Invoices |
| 86805 | Cooperative loan interest | Expenses associated with the provision of a cooperative loan | G14 | Generally relating to interest charged on the loan. Schools should contact the banking institution for advice on GST charges. |
| 86806 | Police Check Payment | Expenses associated with preliminary police checks prior to employment | G11 G14 | Refer to HR web A-Z Topics for details http://www.education.vic.gov.au/hrweb/pages/default.aspx For GST code refer tax fact sheet Tax Invoices |
| 86850 | ECD Administration | Administrative costs associated with Early Childhood Development facilities | G11 G14 | To be used for costs relating to advertising , insurance, affiliation, freight, WWC checks, criminal record checks for Early Childhood Development facilities For GST code refer tax fact sheet Tax Invoices |

30. General Ledger – Expenditure – Health and Personal Development

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--|--|------------|--|
| 86901 | Medical costs (not Work-Safe) | Expenses relating to provision of health services to students and staff | G11 G14 | Includes head lice checks and solutions, flu injections, medical checks. Not to be used for salaries and wages paid to Health Service staff refer to Expenditure Code 80052 Other Non-Teaching Staff For GST code refer tax fact sheet Tax Invoices |
| 86902 | First Aid Materials | First aid consumables | G11 G14 | Includes bandages, disinfectant. Excludes first aid equipment over/ under \$5,000 – refer to account codes Non-Current Assets Code 26210 Furniture & Fittings >\$5,000 and 86407 Other Plant & Equipment. For GST code refer tax fact sheet Tax Invoices |
| 86903 | ECD Health & Personal Development | Medical costs (not Work-Safe) and first aid consumables for Early Childhood Development facilities | G11 G14 | Expenses relating to provision of health services to students and staff. Includes head lice checks and solutions, flu injections, medical checks, first aid consumable, bandages etc for Early Childhood Development facilities. Not to be used for salaries paid to Health Service staff refer to account code 80053 For GST code refer tax fact sheet Tax Invoices |

31. General Ledger – Expenditure – Professional Development

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------------------------|--|------------|---|
| 86910 | Conferences/ Courses/ Seminars | Incurred for conferences, conventions, lectures, meetings, speeches, Q&A sessions, training sessions | G11 G14 | Includes registration fees, venue hire, and other costs associated with attendance or organisation of functions, breakfasts, Network cluster meetings. ATO states that food and drink would be reasonably incidental to a seminar if it is: – Longer than 4 hours (excluding meal break) – Off-site, at a business that organises Seminars Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |
| 86919 | ECD Professional Development | Conferences /courses/seminars for Early Childhood Development staff | G11 G14 | Costs incurred for conferences, conventions, lectures, meetings, training sessions etc Includes registration fees and venue hire. ATO rules apply refer to expenditure code 86910 Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |

32. General Ledger – Expenditure – Entertainment and Hospitality

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------|---|------------|---|
| 86920 | Hospitality | Entertainment off-site (with or without the consumption of alcohol) and on-site where alcohol is consumed. DO NOT CODE FOOD OR DRINK FOR STUDENTS HERE(See Trading Operations) | G11 G14 | Includes Christmas Parties/ Social Functions / Retirement Functions /End of term drinks/ School Anniversary. Includes breakfasts/network cluster meetings held at a café/restaurant/hotel. All expenses recorded in 86920 should result in the school entering data into FBT Tracker and FBT will be payable. Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |
| 86930 | Light Refreshments ON SITE | Morning/Afternoon Tea, Finger Food, Refreshments at Meetings etc. Where no alcohol is consumed DO NOT CODE FOOD OR DRINK FOR STUDENTS HERE(See Trading Operations) | G11 G14 | Includes on-site provision of light refreshments to all staff and visitors. Includes School Council monthly meetings/breakfasts and parent teacher interview evenings, 'meet and greet' new staff, planning days etc. (NOT FOOD FOR STUDENTS) Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |
| 86940 | ECD Hospitality | Early Childhood Development facilities providing food or drink ON or OFF site (All provided with NO ALCOHOL) DO NOT CODE FOOD OR DRINK FOR STUDENTS HERE(See Trading Operations) | G11 G14 | Includes the following for Early Childhood Development facilities <ul style="list-style-type: none"> • Christmas parties/social functions/retirement functions/ end of term drinks/restaurant/café/hotel. • Breakfasts/ network-cluster meetings. Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |
| 86950 | ECD Light refreshments ON SITE | Early Childhood Development facilities providing morning/afternoon tea, finger food, refreshments at meetings etc (All provided with NO ALCOHOL) | G11 G14 | Includes the following for Early Childhood Development facilities <ul style="list-style-type: none"> • on site provision of light refreshments to all staff and visitors. • Includes monthly committee meetings and 'meet and greet' new staff and parents, planning days etc. Refer to FBT Fact Sheet link below Conference-Course-Seminar-Professional For GST code refer tax fact sheet Tax Invoices |

33. General Ledger – Expenditure – Trading and Fundraising

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------------|--|------------|---|
| 89101 | Trading Operations Payments | Costs relating to a school trading operation where a profit is anticipated | G11 G14 | Includes bookstall (if the intention is to make a profit), canteen, and vending machines. Excludes salaries and wages paid to School Council employees – refer account code 80052 Other Non- Teaching Staff. For GST code refer tax fact sheet Tax Invoices |
| | | | G13 | Canteen expenses and other fundraising expenses (e.g. bookshop, uniform shop) where an Input Taxed election is passed through school council should be coded as Input Taxed (G13) – no GST will be claimed back on these expenses. For an extensive list of GST treatment of fundraising refer to: GST Fundraising fact sheet. GST Canteen fact sheet |
| | | | NP6 | Other fundraising expenses (e.g. fete, chocolate drive etc), where an NPSE election is passed through school council, should be coded out of scope (NS6) –see fundraising link above. For GST code refer tax fact sheet Tax Invoices and GST Fundraising fact sheet. |
| 89102 | Non-Profit Trading Operations | Activities where a profit was not planned or anticipated. Where the school acts as an agent for the collection of funds. All revenue received for the non- profit trading operation should be coded to (74403) | G11 G14 | For example, purchase of Grade 6 /Yr 12 windcheaters (this event or similar could also be run as NP6, see below) where no profit is planned and the school does not operate a uniform shop. The revenue for these items should be coded to Non-profit Trading Operations (74403) |
| | | | NP6 | Payment of monies collected for Appeals, e.g. Royal Children’s Hospital, Red Nose Day and Scholastic Book Club. Also includes staff association expenses. GST not to be claimed. For GST code refer tax fact sheet Tax Invoices and GST Fundraising fact sheet. |
| 89103 | Donations, Gifts and Awards | Costs relating to school provision of donations, gifts and awards | G11 G14 | Includes ribbons, trophies, book vouchers and certificates. For GST code refer tax fact sheet Donations & Sponsorship |

General Ledger – Expenditure – Trading and Fundraising *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|-----------------------------------|--|------------|--|
| 89104 | Fundraising Expenses | Costs relating to fundraising activities for the school | G11 G14 | To be used for events where no profit is intended to be made (eg graduation dinner, deb ball, school musical etc) no fundraising election is made to school council and the event is conducted under general GST rules (i.e. Taxable) Also refer to the Financial Management website, Finance Resource ' <i>Finance Manual for Victorian Government Schools</i> ': Fundraising section http://www.education.vic.gov.au/school/principals/finance/Pages/guidelines.aspx |
| | | | G13 | To be used for events where a profit is intended. Fundraising expenses (e.g. fete, sausage sizzle, car boot sale, cake stall, mother's/father's day stalls, bookshop, uniform etc), where an Input Taxed election is passed through school council, should be coded as Input Taxed (G13) – no GST will be claimed back on these expenses. |
| | | | NP6 | To be used for events where a profit is intended. Other fundraising expenses (e.g. fete, chocolate drive etc), where an NPSE election is passed through school council, should be coded out of scope (NP6) For GST code refer tax fact sheet Fundraising |
| 89120 | Before/After School Care | Costs associated with the Before/After School Care program | G11 G14 | Includes expenses related to the Before/ After School Care program also to be used for expenses relating to the Holiday Programs For GST code refer tax fact sheet Tax Invoices |
| 89140 | ECD Fundraising Activities | Expenses relating to trading operations and fundraising for Early Childhood Development activities | G11 G14 | To be used for expenses relating to trading operations and fundraising expenses for Early Childhood Development facilities. |
| | | | G13 | Code as G13 if the expenses relate to an Input Taxed fundraising event for which a motion has been passed through School Council |
| | | | NP6 | Code as NP6 if the expenses relate to an NPSE for which a motion has been passed through School Council For GST code refer tax fact sheet Fundraising |

34. General Ledger – Expenditure – Support/Service

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---------------------------------------|---|------------|--|
| 89201 | Technical Support – Specialist | Payment of invoices rendered by contractors | G11 G14 | For services provided by base specialist technicians under the Technical Support for Schools tender. To be used only by schools administering Technical Support specialists. |
| | | | NP6 | If the specialist is not registered with an ABN and has not completed a Statement by Supplier form, withholding tax of 46.5% must be charged to the invoice. For GST code refer tax fact sheet Tax Invoices and Contractor v/s Employee. Contractors should also sign standard DEECD Legal contracts refer to Legal Services |
| 89202 | Technical Support – General | Payments to contractors/ consultants | G11 G14 | For routine and operational technical support. Not to be used for payment of salaries. |
| | | | NP6 | If the specialist is not registered with an ABN and has not completed a Statement by Supplier form, withholding tax of 46.5% must be charged to the invoice. For GST code refer tax fact sheet Tax Invoices and Contractor v/s Employee. Contractors should also sign standard DEECD Legal contracts Refer to Legal Services |
| 89203 | General Consultancy | Hire of consultant services | G11 G14 | Payments to contractors/consultants for routine and operational support. Includes guest speakers and presenters. |
| | | | NP6 | If the specialist is not registered with an ABN and has not completed a Statement by Supplier form, withholding tax of 46.5% must be charged to the invoice. For GST code refer tax fact sheet Tax Invoices and Contractor v/s Employee. Contractors should also sign standard DEECD Legal contracts Refer to Legal Services |
| 89204 | Service Provider | Payments to: Individual or Businesses | G11 G14 | Includes services provided through an organisation e.g. Foxtel, SMS messaging, employment for VET program, Agency CRT's or other visiting services for a specific purpose. |
| | | | NP6 | If the specialist is not registered with an ABN and has not completed a Statement by Supplier form, withholding tax of 46.5% must be charged to the invoice. For GST code refer tax fact sheet Tax Invoices and Contractor v/s Employee. Contractors should also sign standard DEECD Legal contracts Refer to Legal Services |

| | | | |
|-------|----------------------------|--|---|
| 89230 | ECD Support/Service | Expenses relating to support/services for Early Childhood Development programs | <p>To be used for Early Childhood Development expenses relating to technical support, general consultancy and service providers refer to account codes 89201, 89202, 89203 and 89204 above.</p> <p>For GST code refer tax fact sheet Tax Invoices and Contractor v/s Employee. Contractors should also sign standard DEECD Legal contracts Refer to Legal Services</p> |
|-------|----------------------------|--|---|

35. General Ledger – Expenditure – Miscellaneous

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|--------------------------------------|---|---|---|
| 89301 | Remunerations | Payments to: parents and other reimbursements | NP6 G11 G14 | <p>Parents: Includes conveyance allowance, (NP6), and general reimbursement of expenses (G11 if tax invoice, G14 if no GST)</p> <p>Including payment to host families for Homestay and Homestay Bond money. (NP6) For GST code refer tax fact sheet Tax Invoices</p> |
| 89302 | Camps/ Excursions/ Activities | Expenses associated with the operation of camps, excursions and school based activities | G11 | <p>Includes hire of facilities (buses etc)</p> <p>Costs associated with incursions and activities such as Breakfast programs, Free Fruit Friday, Sports etc.</p> <p>For GST code refer tax fact sheet GST Camps Fact Sheet</p> |
| | | | G14 | <p>For camp conducted by charitable organisations and for camp deposit code payment as G14</p> |
| | | | <p>Note: Not to be used for Government School Camps</p> <p>Rubicon Outdoor Centre, The Alpine School, Bogong Outdoor Education Centre, Somers School Camp.</p> <p>Refer to 89360 School to School transfers</p> | |
| 89304 | Penalty interest/ charges | Penalties incurred for unpaid accounts | G11 | <p>Includes charges incurred for direct deposit transfer fees when revenue is received e.g. Centrelink, Centrepay.</p> |
| | | | G14 | <p>Includes charges incurred for direct deposit transfer fees when revenue is received e.g. VCAA Late Enrolments etc.</p> <p>For GST code refer tax fact sheet Tax Invoices</p> |
| 89306 | Audit | Expenses incurred for audit costs | G11 G14 | For GST code refer tax fact sheet Tax Invoices |
| 89307 | Publicity/ Marketing | Expenses incurred in publicity and marketing of the school and facilities | G11 G14 | <p>May include payment of advertisements that specifically relate to the marketing of the school e.g. billboards etc.</p> <p>For GST code refer tax fact sheet Tax Invoices</p> |

General Ledger - Expenditure – Miscellaneous *cont*

| Acc Code | Account Title | Account Description | GST Code | Business Rules/ Further Information |
|----------|---|--|-------------------|--|
| 89308 | FBT Liability Expense | Payment of FBT liability | NP6 | Includes FBT liability payment to DEECD. |
| 89309 | ATO Charges/ Payments | Charges or interest paid to the ATO | NP6 | Generally relates to overdue GST or PAYG payments and interest paid to ATO. |
| 89350 | ECD Miscellaneous | Early Childhood Development payments to: parents and regions/DEECD Other reimbursements | G11 G14 NP6 | General reimbursement of expenses. Expenses associated with excursions and activities for Early Childhood Development programs For GST code refer tax fact sheet Tax Invoices |
| 89360 | School to school transfers | Transfer of funds from one government school to government another. | NP6 | To be used for transferring funds from one government school to another, including payment of the balance of the establishment grant and other funds held by the host school. This code is also to be used for on paying DEECD and Commonwealth Grants to another government school and for payment/transfer of program coordinator school funds where current program coordinator school relinquishes funds to a new program coordinator school. |
| | | | G11 | Payment/transfer of funds from one government school to another for services provided (tax invoice should be obtained eg: <ul style="list-style-type: none"> Camps and excursions Organising school activities (eg VPSSA) Affiliation fees, Principal network fees. For GST code refer tax fact sheet Tax Invoices and Program Co-ordinator Schools |
| 89361 | School to DEECD transfers | Transfer of funds from school to DEECD | NP6 | Including <ul style="list-style-type: none"> transfers to regional offices, repayment of SRP Deficit etc payments to the DEECD Student Transport Unit (FSD) for contract bus fares received from students (NP6). Note: the amount withheld by the school as a fee for providing the service is taxable (G01); cash to credit transfers to DEECD (NP6); For GST code refer tax fact sheet Tax Invoices and Program Co-ordinator Schools |
| 89591 | Asset Write Down | Expense relating to the write down of asset on Disposal | N/A | System Use Only. Expense recorded when assets valued greater than \$5,000 are disposed. |
| 89592 | Prior year/s adjustments to Assets | Expense relating to a prior year adjustment to assets. | N/A | Support Officer use only. Expense recorded when adjustments are made to assets relating to a prior year. |
| 89593 | Financial adj. by DEECD | Expense relating to a prior year financial transaction adjustment other than assets. | N/A | Support Officer use only. Used for correction/adjustment entries relating to a prior year. |

36. Programs, Sub Programs & Initiatives

Explanatory Note: The first subprogram code within each program is deliberately a repeat of the program name to offer a choice for schools to use one sub program only or multiple sub program codes.

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------------|-------------|
| 100 | | Communication | |
| | 1001 | Communication | |
| | 1020 - 1049 | School Defined | |
| 105 | | Personal Learning | |
| | 1051 | Personal Learning | |
| | 1070- 1099 | School Defined | |
| 110 | | Interpersonal Development | |
| | 1101 | Interpersonal Development | |
| | 1102 | Human Development in society | |
| | 1120 - 1149 | School Defined | |
| 115 | | Thinking | |
| | 1151 | Thinking | |
| | 1170 - 1199 | School Defined | |
| 120 | | Civics and Citizenship | |
| | 1201 | Civics and Citizenship | |
| | 1202 | Classical Societies and Cultures | |
| | 1203 | Contemporary Australian Society | |
| | 1204 | Environmental Studies | |
| | 1205 | Industry and Enterprise Studies | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|--|-------------|
| | 1206 | International Studies | |
| | 1207 | Legal Studies | |
| | 1208 | Philosophy | |
| | 1209 | Political Studies | |
| | 1210 | Religion and Society | |
| | 1211 | Texts and Traditions | |
| | 1220 - 1249 | School Defined | |
| 125 | | Design, Creativity and Technology | |
| | 1251 | Design, Creativity and Technology | |
| | 1252 | Agriculture and Horticulture | |
| | 1253 | Food and Technology | |
| | 1254 | Technology | |
| | 1270 - 1299 | School Defined | |
| 130 | | Information and Communications Technology | |
| | 1301 | Information and Communications Technology | |
| | 1302 | Systems and Technology | |
| | 1320 - 1349 | School Defined | |
| 400 | | The Arts | |
| | 4000 | The Arts | |
| | 4001 | Art | |
| | 4002 | Ceramics | |
| | 4003 | Dance | |
| | 4004 | Dance Styles | |
| | 4005 | Drama | |
| | 4006 | Graphic Communication | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|--------------------------------------|-------------|
| | 4007 | Media | |
| | 4008 | Music Styles | |
| | 4009 | Music Performance | |
| | 4010 | Photography | |
| | 4011 | Sculpture | |
| | 4012 | Studio Arts | |
| | 4013 | Theatre Studies | |
| | 4014 | Visual Communication and Design | |
| | 4015 | Classroom Music | |
| | 4016 | Instrumental Music | |
| | 4017 | Ensemble Music | |
| | 4050 – 4099 | School Defined | |
| 410 | | English | |
| | 4101 | English | |
| | 4102 | English as a Second Language (ESL) | |
| | 4103 | English Literature | |
| | 4104 | Foundation English | |
| | 4150 – 4199 | School Defined | |
| 420 | | Health and Physical Education | |
| | 4200 | Health and Physical Education | |
| | 4201 | Health and Human Development | |
| | 4202 | Health Education | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|--|-------------|
| | 4203 | Home Economics | |
| | 4205 | Outdoor and Environmental Studies | |
| | 4206 | Physical Education | |
| | 4207 | Sport Education | |
| | 4208 | Traffic Safety Education | |
| | 4250 – 4299 | School Defined | |
| 430 | | Languages Other Than English (LOTE) | |
| | 4301 | LOTE | |
| | 4302 | Auslan | |
| | 4303 | Classical Greek | |
| | 4304 | Australian Indigenous Languages | |
| | 4305 | Latin | |
| | 4306 | Albanian | |
| | 4307 | Arabic | |
| | 4308 | Armenian | |
| | 4309 | Bengali | |
| | 4310 | Chinese | |
| | 4311 | Croatian | |
| | 4312 | Czech | |
| | 4313 | Dutch | |
| | 4314 | Filipino | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------|-------------|
| | 4315 | French | |
| | 4316 | German | |
| | 4317 | Greek | |
| | 4318 | Hebrew | |
| | 4319 | Hungarian | |
| | 4320 | Indonesian | |
| | 4321 | Italian | |
| | 4322 | Japanese | |
| | 4323 | Khmer | |
| | 4324 | Korean | |
| | 4325 | Latvian | |
| | 4326 | Lithuanian | |
| | 4327 | Macedonian | |
| | 4328 | Maltese | |
| | 4329 | Persian | |
| | 4330 | Polish | |
| | 4331 | Portuguese | |
| | 4332 | Romanian | |
| | 4333 | Russian | |
| | 4334 | Serbian | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------|-------------|
| | 4335 | Sinhalese | |
| | 4336 | Slovenian | |
| | 4337 | Spanish | |
| | 4338 | Swedish | |
| | 4339 | Tamil | |
| | 4340 | Turkish | |
| | 4341 | Ukrainian | |
| | 4342 | Vietnamese | |
| | 4350 – 4399 | School Defined | |
| 440 | | Mathematics | |
| | 4400 | Mathematics | |
| | 4401 | Further Mathematics | |
| | 4402 | General Mathematics | |
| | 4403 | Mathematical Methods | |
| | 4404 | Specialist Mathematics | |
| | 4405 | Statistics | |
| | 4450 – 4499 | School Defined | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------|-------------|
| 450 | | Science | |
| | 4500 | Science | |
| | 4501 | Biology | |
| | 4502 | Chemistry | |
| | 4503 | Earth Science | |
| | 4504 | General Science | |
| | 4505 | Geology | |
| | 4506 | Physics | |
| | 4507 | Psychology | |
| | 4550 – 4599 | School Defined | |
| 460 | | Humanities | |
| | 4600 | Humanities | |
| | 4601 | Accounting | |
| | 4602 | Business Management | |
| | 4605 | Economics | |
| | 4607 | Geography | |
| | 4608 | History | |
| | 4650 – 4699 | School Defined | |
| 480 | | Library | |
| | 4801 | Library | |
| | 4850 - 4899 | School Defined | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------------|---|
| 490 | | Integrated Studies | |
| | 4901 | Integrated Studies | |
| | 4902 | Prep–Yr 2 | |
| | 4903 | Yr3 | |
| | 4904 | Yr4 | |
| | 4905 | Yr5 | |
| | 4906 | Yr6 | |
| | 4920 – 4999 | School Defined | |
| 500 | | School Charter Priorities | |
| | 5001 | School Charter | Priorities identified in the School Charter and/or Triennial Review. |
| | 5050 – 5099 | School Defined | |
| 510 | | Integration Support | |
| | 5101 | Integration | Integration of students with disabilities, including aides and the purchase of resources. |
| | 5150 – 5199 | School Defined | |
| 520 | | Student Welfare | |
| | 5201 | Student Welfare | Includes State Schools Relief Program, social service collections, school nurse, first aid, chaplaincy, student welfare coordination, and related activities. |
| | 5202 | Ed Maintenance Allowance | |
| | 5250 – 5299 | School Defined | |
| 530 | | Student Services | |
| | 5301 | Student Services | Includes careers guidance, work experience, student representative council, student conferences, student diaries and related activities. |
| | 5350 – 5399 | School Defined | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---|---|
| 540 | | Overseas Fee Paying Students | |
| | 5401 | Overseas Fee Paying Students | For use where schools enrol overseas fee paying students |
| | 5450 - 5499 | School Defined | |
| 550 | | Employee Health Management | |
| | 5501 | Employee Health | Includes occupational health and safety measures and related activities. |
| | 5502 | Principal/Leadership | |
| | 5503 | Health & Safety Representatives | |
| | 5504 | First Aid | |
| | 5505 | Safe work practices including induction | |
| | 5506 | Noise Testing | |
| | 5507 | Air Quality Testing | |
| | 5508 | Electrical Testing & Tagging | |
| | 5509 | Health and Wellbeing Activities | |
| | 5550 - 5599 | School Defined | |
| 600 | | Building Services | |
| | 6001 | Building Services | The upkeep and maintenance of school buildings, gardens, grounds and provision for contract cleaning services, sanitation, wages for maintenance and repairs paid to school council employees and related activity. |
| | 6050 - 6099 | School Defined | |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---------------------------------------|--|
| 610 | | Urgent Works | |
| | 6101 | Urgent Works | Work required to urgently rectify a fault, failure or damage that may impair the safe and secure operation of a facility. Refer to the Schools Maintenance System (SMS) Standards and Policies document Procedures for Minor Works And Maintenance. – Items identified as unplanned in Section 1.4 including burst water pipes, broken windows, and vandal damage. |
| | 6150 - 6199 | School Defined | |
| 620 | | Planned Maintenance | |
| | 6201 | Planned Maintenance | Works identified during the School Maintenance audit and recorded in the planned maintenance module of the School Maintenance System (SMS). Property Maintenance Also refer to the SRP Guide – Maintenance and Minor Works Funding (Reference 35) for additional information. |
| | 6220 | Condition Assessment Capital | Scope of works identified via the Condition Assessment Capital. School to scope works and submit plan and projects using the School Maintenance System (SMS). |
| | 6221 | Condition Assessment Maint | Scope of works identified via the Condition Assessment Maintenance. School to scope works and submit plan and projects using the School Maintenance System (SMS). |
| | 6250 - 6299 | School Defined | |
| 630 | | Planned Maintenance (Reserved) | |
| | 6301 | (R) Planned maintenance | Replaced by 6201 as at year end 2006 |
| | 6350 - 6399 | (Reserved) | Previously School Defined |

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---------------------------------|--|
| 640 | | Inspections | |
| | 6401 | Inspections | <p>Cost of routine inspections including any associated consumables.</p> <p>This account should be used for: Routine inspections to comply with essential services regulation, e.g. fire services. Specialist inspections such as a structural engineering report.</p> <p>Facility inspections associated with annual contracts.</p> |
| | 6450- 6499 | School Defined | |
| 650 | | Grounds/External Signage | |
| | 6501 | Grounds/External Signage | <p>Non-building activities not included in programs shown above. The range of activities would include site improvements, signage or other external activities. Where a school has a significant project, a sub-program may be created, e.g. playground installation, landscaping, fencing.</p> |
| | 6550 - 6599 | School Defined | |
| 660 | | Other Works | |
| | 6601 | Other Works | <p>Any other building activities not included in the programs shown above including upgrade works, minor improvements e.g. Shelving, maintenance to lockers etc. School funded and other activities such as 2 for 1 grants, back flow and integration funded projects would also be included. Where a school has a significant project, a sub-program may be created, e.g. art room upgrade.</p> |
| | 6650 - 6699 | School Defined | |
| 690 | | Technical Support | |
| | 6901 | Tech Support Specialist | Refer to Expenditure code 89201 Technical Support Specialist. |
| | 6902 | Tech Support General | Refer to Expenditure code 89202 Technical Support General. |
| | 6950 - 6999 | School Defined | |

37. Administration Programs

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---------------------------------|---|
| 700 | | Administrative Services | |
| | 7001 | Administration | <p>Non-teaching areas of a school:</p> <ul style="list-style-type: none"> – Salaries paid to office staff employed by School council including employer contributions for a Superannuation fund. – Furniture and equipment, maintenance and hire of office equipment – Postage, telephone, oil, electricity, gas, rates, fire and security, insurance, bank charges – Advertising, public relations – Office requisites and photocopying – Student teacher supervision (refer to HRweb for payment process) |
| | 7010 | Professional Development | Staff professional development |
| | 7020 | Non- Teaching Relief | Non – teaching staff relief salaries and related costs. |
| | 7050 -7099 | School Defined | |
| 710 | | Before/After School Care | |
| | 7101 | Before/After School Care | Operation of the Before and After School Care program, including salaries, allowance and other recurrent costs. |
| | 7150 - 7199 | School Defined | |
| 720 | | Canteen | |
| | 7201 | Canteen | <p>Operation of the school canteen, including salaries, allowances and other recurrent costs.</p> <p>Not to be used for leased canteen (refer to Program 820 Joint Use/Hire Facilities and Subprogram 8205 Canteen Lease).</p> |
| | 7250 - 7299 | School Defined | |

Administration Programs *cont*

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------|-------------|
| 730 | | General Trading | |
| | 7301 | Book Stall | |
| | 7302 | Uniform Sales – New | |
| | 7303 | Uniform Sales - Used | |
| | 7350 - 7399 | School Defined | |

38. Specific Purpose Programs

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|----------------------------------|---|
| 800 | | Building Fund | |
| | 8001 | Building Fund | Tax deductible community donations |
| | 8050 - 8099 | School Defined | |
| 810 | | Library Fund | |
| | 8101 | Library Fund | Tax deductible community donations |
| | 8150 - 8199 | School Defined | |
| 820 | | Joint Use/Hire Facilities | |
| | 8201 | Joint Use | Shared facilities where a signed joint use agreement is in place between 2 or more parties e.g. school and shire council. |
| | 8202 | Gymnasium Hire | Hire of school facilities. |
| | 8203 | Theatre Hire | Hire of school facilities. |
| | 8204 | School Camp Hire | Hire of school owned camp |
| | 8205 | Canteen Lease | Canteen leased to a private contractor. |
| | 8250 – 8299 | School Defined | |
| 830 | | Camps | |
| | 8301 | Camps | Camps, bus fares and special activities. |
| | 8320 - 8399 | School Defined | |
| 840 | | Excursions | |
| | 8401 | Excursions | |
| | 8420 - 8499 | School Defined | |

Specific Purpose Programs *cont*

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---|--|
| 850 | | School Based Activities | |
| | 8501 | School Based Activities | Special activities held within the school |
| | 8520 - 8599 | School Defined | |
| 860 | | Casual Relief Teachers | |
| | 8601 | Casual Relief Teachers | Casual Relief Teacher salaries and related costs. |
| | 8650 – 8699 | School Defined | |
| 870 | | School Community Associations | |
| | 8701 | School Community Associations | Transactions relating to a parent club or association or other body established to provide support to a government school. |
| | 8750 - 8799 | School Defined | |
| 880 | | Accountability and Reporting | |
| | 8801 | Accountability and Reporting | Preparation, publication and distribution of: Student reports and school annual reports. School magazines and newsletters. Materials relating to parent teacher nights, orientation programs, information programs, speech nights, presentation ceremonies and awards. |
| | 8850 – 8899 | School Defined | |
| 890 | | Vocational Ed and Training (VET) | |
| | 8901 | Vocational Ed and Training (VET) | Operation of Vocational Education and Training Programs |
| | 8950 - 8999 | School Defined | |

Specific Purpose Programs *cont*

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|-----------------------------|---|
| 900 | | Curriculum Services | |
| | 9001 | Curriculum Services | Curriculum services component of School Support Services. |
| | 9050 – 9099 | School Defined | |
| 910 | | Regional Initiatives | |
| | 9101 | Regional Initiatives | Funds provided to Program Coordinator Schools, from regional offices/DEECD for a specific purpose on behalf of schools. Refer to guidelines for 'Program coordinator schools', on the Financial Management website: http://www.education.vic.gov.au/school/principals/finance/Pages/guidelines.aspx |
| | 9120 - 9199 | School Defined | |
| 920 | | Cooperative | |
| | 9201 | Cooperative | Items related to the Cooperative account. |
| | 9250 - 9299 | School Defined | |

39. General Purpose Programs

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---------------------------------------|---|
| 930 | | General Purpose | |
| | 9301 | Book Club | |
| | 9302 | Lockers | |
| | 9303 | Instrument Hire | |
| | 9304 | School Council Initiatives | |
| | 9305 | Maths and Science Equipment Grant | Funding for the purchase of mathematics and science equipment only. Not for any other purpose. |
| | 9350 - 9399 | School Defined | |
| 940 | | Unallocated | |
| | 9401 | BAS Implementation Funds | |
| | 9450 – 9498 | School Defined | |
| | 9499 | Revenue Control | Activated to record the revenue budget component of programs/subprograms where expenditure budget only is entered at each program/subprogram level. This subprogram should not be used for expenditure of any type. |
| 950 | | Aboriginal Student Supt. Assoc | |
| | 9501 | Aboriginal Student Supt. Assoc | |
| | 9550 - 9599 | School Defined | |

40. Commonwealth Programs

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|--|---|
| 960 | | Commonwealth Programs | |
| | 9601 | National School Pride Round 1 | To be used for projects funded in Round 1 of the National School Pride program. |
| | 9602 | National School Pride Round 2 | To be used for projects funded in Round 2 of the National School Pride program. |
| | 9608 | ELS School Partnerships | To be used by participating schools for activities associated the School Partnerships – Empowering Local Decision Making initiative (an Empowering Local Schools National Partnership initiative) |
| | 9609 | ELS Specialisation | To be used by participating schools for activities associated with the Commonwealth-funded Specialisation Grants initiative (an Empowering Local Schools National Partnership initiative). |
| | 9610 | ELS Support Prof Practice | To be used by participating schools for activities associated with the Supporting Professional Practice initiative (an Empowering Local Schools National Partnership initiative). |
| | 9611 | National Partnership Program Low SES | To be used for projects funded under the National Partnerships Program for improving educational outcome in low Socio-Economic Status school communities. |
| | 9612 | National Partnership Program Teacher Quality | To be used for projects funded under the National Partnerships Program for improving principal leadership development and teacher quality. |
| | 9613 | National Partnership Program Literacy & Numeracy | To be used for projects funded under the National Partnerships Program for literacy and numeracy reform. |
| | 9614 | DEEWR Literacy & Numeracy Pilot | To be used for projects funded under the Commonwealth Department of Education, Employment and Workplace Relations (DEEWR) Pilot Literacy & Numeracy Programs. |
| | 9615 | System Improvement Model (SIM) | To be used for projects funded under the National Partnerships Program for system improvement. |
| | 9616 | Primary Mathematics Specialist | To be used by schools funded under the Primary Mathematics Specialists Program. |

Commonwealth Programs *Cont*

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|--|--|
| | 9617 | Extended School Hubs | To be used by schools who receive funding under the Extended School Hubs Program. |
| | 9618 | Wannik Tutorial Program | To be used by schools who receive funding under the Wannik Tutorial Program. |
| | 9619 | National Partnership Program School Reward | To be used for projects funded under the National Partnerships Program for School Reward program. |
| | 9620 | National Partnership Program IMPROVING Literacy and Numeracy | To be used for projects funded under the National Partnership Program for IMPROVING Literacy and Numeracy |
| | 9621 | National Secondary School Computer Fund (NSSCF) 1 to 2 | National Secondary School Computer Fund (NSSCF) program, round 2 and 2.1 (1:2 computer to student ratio for Years 9–12) |
| | 9622 | National Secondary School Computer Fund (NSSCF) 1 to 1 | National Secondary School Computer Fund (NSSCF) program, remaining rounds (1:1 computer to student ratio for Years 9–12) |
| | 9630 | Local Admin Bureau Project | Only used by schools who received funding under the Local Administrative Bureau Project. |

41. Student Support Services

| Program Code | Sub program code | Program/ Sub program title | Description |
|--------------|------------------|---------------------------------|--|
| 970 | | Student Support Services | |
| | 9701 | VPS Guidance Officer | General transactions relating to the work of a network-employed Guidance Officer |
| | 9702 | VPS Speech Therapist | General transactions relating to the work of a network-employed Speech Therapist |
| | 9703 | VPS Psychologist | General transactions relating to the work of a network-employed Psychologist |
| | 9704 | VPS Social Worker | General transactions relating to the work of a network-employed Social Worker |
| | 9705 | VPS Welfare Officer | General transactions relating to the work of a network-employed Welfare Officer |
| | 9711 | ES Guidance Officer | General transactions relating to the work of a school-employed Guidance Officer |
| | 9712 | ES Speech Therapist | General transactions relating to the work of a school-employed Speech Therapist |
| | 9713 | ES Psychologist | General transactions relating to the work of a school-employed Psychologist |
| | 9714 | ES Social Worker | General transactions relating to the work of a school-employed Social Worker |
| | 9715 | ES Welfare Officer | General transactions relating to the work of a school-employed Welfare Officer |
| | 9750 - 9799 | School Defined | |

42. DEECD Initiatives (Subject to Change)

| | |
|------------|---|
| 000 | Not Applicable |
| 100 | Campus 1 |
| 200 | Campus 2 |
| 300 | Campus 3 |
| 301 | Secondary Literacy |
| 302 | CSF implementation |
| 303 | Curriculum development |
| 304 | Early Years Literacy |
| 305 | Early Years Numeracy |
| 306 | Learning technologies/IT |
| 307 | Literacy and numeracy (English and Maths) |
| 308 | Managed Individual Pathways (MIPS) |
| 309 | Middle Years of Schooling |
| 310 | Organisational Health |
| 311 | Physical and/or financial resources |
| 312 | Reading Recovery |
| 313 | Restart |
| 314 | School management |
| 315 | Schools for Innovation and Excellence |
| 316 | Specialist programs |
| 317 | Staff professional development |
| 318 | Student engagement |
| 319 | Student retention/completion |
| 320 | Student wellbeing |
| 321 | Students achievement (in general) |
| 322 | Teaching and learning |
| 323 | VCAL |
| 324 | VCE |

DEECD Initiatives - *Cont*

| | |
|------------|--|
| 325 | VET in schools |
| 326 | VET/post-compulsory curriculum provision |
| 327 | Quality Teacher Programs (QTP) |
| 328 | Excellence in Languages |
| 329 | Leading Schools Fund |
| 330 | Language Support Program |
| 400 | Campus 4 |
| 500 | Campus 5 |
| 600 | Campus 6 |
| 700 | Campus 7 |
| 800 | Campus 8 |
| 900 | Campus 9 |
| 999 | Program Coordinator School Programs |



Department of Education and Early Childhood Development

Financial Services Division

<http://www.education.vic.gov.au/school/principals/finance/pages/default.aspx>

