Chart of Accounts for

Victorian Government Schools

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## Glossary

| Abbreviation | Description | Abbreviation | Description |
| --- | --- | --- | --- |
| ABN | Australian Business Number | GST | Goods and Services Tax |
| ATO | Australian Taxation office | HR | Human Resources |
| BMV | Business Managers Victoria | HYIA | High Yield Investment Account |
| CASES21 | Computerised Administration Systems Environment in Schools 21 century | ICAS | International Competitions and Assessments for Schools |
| CoA | Chart of Accounts | NPSE  | Non-Profit Sub Entity  |
| CRC | Criminal Record Check | RCTI | Recipient Created Tax Invoice  |
| CRT | Casual Relief Teacher | SMS | Schools Maintenance System |
| CSEF | Camps Sport and Excursion Fund | SRP | Student Resource Package |
| DESE | Department of Education, Skills, and Employment | STLR | Short Term Leave Replacement |
| DEPARTMENT | Department of Education | TAC | Transport Accident Commission |
| ECD | Early Childhood Development (Kindergartens, Day Care, Maternal Health) | VET | Vocational Education and Training |
| EFTPOS | Electronic Funds Transfer Point of Sale | VPSSA | Victoria Primary School Sports Association |
| ES | Education Support | VYDP | Victorian Youth Development Program |
| FBT | Fringe Benefit Tax | WWC | Working with Children check |
| FSD | Financial Services Division |  |  |

## Forward

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.

## 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.

Resources referenced in this document can be accessed from the following sites:

* [Policy and Advisory Library](https://www2.education.vic.gov.au/pal) (PAL)
	+ [PAL Finance Manual – Financial Management in Schools](https://www2.education.vic.gov.au/pal/finance-manual/policy)
	+ [PAL Gifts, Benefits and Hospitality](https://www2.education.vic.gov.au/pal/gifts-benefits-and-hospitality/policy)
	+ [PAL Insurance for Schools](https://www2.education.vic.gov.au/pal/insurance/policy)
	+ [PAL Student Resource Package - Overview](https://www2.education.vic.gov.au/pal/student-resource-package/policy)
	+ [PAL Travel](https://www2.education.vic.gov.au/pal/travel/policy)
* [ATO website](https://www.ato.gov.au/)
* [CASES21 Finance Business Processing Guides](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)
* [HRWeb A-Z](https://www.education.vic.gov.au/hrweb/Pages/default.aspx)
* [Legal Services](https://edugate.eduweb.vic.gov.au/sites/intranet/services/legal-services/Pages/default.aspx)
* [Schools Targeted Funding Portal](https://edugate.eduweb.vic.gov.au/edrms/keyprocess/stfg/Pages/default.aspx)
* [Tax](https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx). For questions concerning GST please contact the Tax Unit on +613 7022 2228 or by emailing tax@education.vic.gov.au.

## Chart of Accounts and 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 Department classification requirements, is an important aspect of generating the correct report for the user.

Further information on the school reporting process is available on **PAL Finance Manual – Financial Management in Schools**.

## 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 | Section Two – School Level |
| Assets | Programs |
| Liabilities | Sub Programs |
| Accumulated Funds | Department Initiatives |
| Revenue |  |
| Expenditure |  |

### 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)

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

* Which bank account am I using?
* Which Sub Program is receiving /spending this money?
* What General Ledger code does the revenue/expenditure belong to?
* What is the source of funds/ payment for?
* Would the item/services/works need to be capitalised?
* Is an Initiative code mandated /required to be used?
* What is the GST treatment of the transaction?

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 not possible to set Sub Programs to inactive when there is current data recorded against that Sub Program.

### Revenue

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

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

### Expenditure

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

Recurrent expenditure produces benefits not extending beyond the accounting period (expenses such as class materials, utilities); capital expenditure provides value extending into future accounting periods (asset purchase such as equipment with a value over $5,000).

### 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 predetermined by the Department for accountability purposes. They can be selected against one or more Sub Programs for ease of reporting on revenue and expenditure. Reports can be printed which capture transactions entered across one or more Sub Programs.

They provide the ability for multi-campus schools to report on an individual campus basis.

## 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 funding, interest received, photocopying, telephone, electricity, contract cleaning, gas etc.
* Think carefully before creating school defined codes. Non-specific terms like ‘miscellaneous’, 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.
* If you wish to use in Edupay please note the sub programs which have a \* and use these.
* Check if an Initiative code has been mandated to be used?
* Check the GST treatment of the transaction?
* When in doubt seek advice from the CASES21 Support staff through the [Service Portal](https://services.educationapps.vic.gov.au/dp) or by calling 1800 641 943.

## 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 receipting revenue or to apply when paying creditor invoices on CASES21.

Schools must ensure that every payment is accompanied by an appropriate tax invoice, further information can be found on the **GST School Factsheet – Tax Invoices** on **Tax**. **No invoice should be paid without an ABN quoted except if overseas.**

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

It should be noted that Special Schools can treat certain revenue (donations etc.) as out of scope (i.e., NS6) due to their status as a Deductible Gift Recipient.

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.

**NOTE**

G10 – Capital Purchases has now been removed from Cases21 as this is no longer required to be reported to the ATO by schools.

### 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 Department’s Tax website under Tools and Applications), NO GST will need to be remitted on canteen supplies. Input tax codes MUST be used for both revenue and expenditure where the motion has been passed.

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** | **Action** |
| 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 |

## General Ledger – Current Assets

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **10001** | **High Yield Investment Account (HYIA)** | A Set-Off account. All Department funding paid directly into this account | N/A | Only Department funding and CBS bank account interest to be receipted directly into the HYIA. **Refer** to the Finance Manual – [**Section 8 - Bank Accounts**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-8-bank-accounts) on PAL. |
| **10002**  | **Official Account** | School operating account | N/A | Used for the receipt of money provided from locally raised funds and non-Department government funds.All payments to be made from this account.All school bank accounts (except HYIA) must be in the name of School Council.Schools must ensure that balances remain below the school operating reserve (based on 2 months of operating expenditure). |
| **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 School GST Fact Sheet – **Deductible Gift Recipients Funds** on Tax. |
| **10004** | **Library Account**  | 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 School GST Fact Sheet – **Deductible Gift Recipients Funds** on Tax. |
| **10005** | **Co-operative Account** | Account used to administer loans raised through a co-operative society for a school infrastructure project | N/A | **Not to be used** to record **loan liability**, refer to Co-operative Loan (40001).**Refer** to the **Finance Manual** [**Section 14 – Liabilities Management**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-14-liabilities-management) on PAL. |
| **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. Schools should seek advice regarding Beneficiary/Memorial accounts from schools.finance.support@education.vic.gov.au before using accounts in this range.**Must not 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). |
| **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. |
| **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.**Refer** to the School GST Fact – **Fuel Tax Credits** on Tax. |
| **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) but the initial set up and any amendments during the year are recorded in CASES21. A Petty Cash Advance must be created on an annual basis.The limit on any one payment is $200. Petty cash advances must be paid back in at the end of each school year. This will return the balance sheet to zero. **Not to be used** for **petty cash expenditure**, schools must use the relevant expenditure codes for which expenditure is apportioned.**Refer** to **the Finance Manual** [**Section 11 – Expenditure Management**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-11-expenditure-management) on PAL.**Refer** to **Section 5: General Ledger** in CASES21 Finance Business Process Guides. |

## General Ledger – Non-Current Assets

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **26201** | **Asset Clearing Account** | Holding account for works in progress asset purchases. **Not to be used for Buildings and Land see (26501)** | G11 | * When assets have progressive payments/multiple creditors e.g., a deposit or subsequent payments, each invoice should be coded to this clearing account.
* Where the appropriate code is not known or the asset shell has not been created, should be temporarily coded to this account.

When the Asset payment is completed in full, or the correct asset code known the Asset Clearing Account Journal AR31084 should be processed to add the Asset to the correct general ledger code and category.The clearing account should be regularly monitored by viewing the Balance Sheet to ensure all journals have been processed.**Not to be used when paying Department use 89361 – School to Department transfers****Refer** to the **Finance Manual** [**Section 13 – Asset and Inventory Management**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management) on PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides. |
| **26203** | **Motor Vehicles > $5,000** | Purchase of motor vehicle > $5,000 | G11G14 | ***IMPORTANT****:* ***Schools must not purchase a motor vehicle without the written consent of the regional director.***Includes cars, buses, trailers, and vans.***Refer*** *to* [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management) of the *Finance Manual for Victorian Government Schools.****Refer*** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) *CASES21 Finance Guide.*For further information refer to School GST Fact Sheet - **Assets** at: [Tax](https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx) on eduGate. |
| **26205** | **Computers/IT Equip >$5,000** | >$5,000 per item | G11G14 | Includes items that are >$5,000 exclusive of GST such as notebooks, laptops, monitors, servers, hard drive, network devices, now included printers/scanners, photocopiers, and miscellaneous computer equipment. **Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)on the Finance Manual inPAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26208** | **Computer Software >$5,000** | Purchase of Computer Software | G11G14 | Includes software applications and associated licences that have a life span **greater than** 12 months and including information communications technology (ICT) upgrades for software. **Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26210** | **Furniture and Fittings >$5,000** | >$5,000 per item | G11G14 | Includes cabinets, lockers, credenzas, bookcases, carpets and filing cabinets etc **Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26211** | **Musical Equipment >$5,000** | >$5,000 per item | G11G14 | Musical equipment purchased by the school.**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26214** | **Communication Equipment >$5,000** | >$5,000 per item | G11G14 | Includes televisions, projectors, cameras, security cameras, teleconferencing equipment, closed circuit TV’s, telephone systems/handsets, PA Systems, and miscellaneous communication equipment.**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26215** | **Plant & Equipment >$5,000** | >$5,000 per item | G11G14 | Includes, lift trucks/forklifts, kilns, ride-on mowers, woodwork, metal and art equipment and any other miscellaneous plant and equipment. **Note** GST code for items purchased for input taxed canteen. **Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides. |
| G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26216** | **Sporting Equipment >$5,000** | >$5,000 per item | G11G14 | Major items of sporting and gym equipment including basketball rings, scoreboards, **Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26220** | **Other Assets >$5,000** | >$5,000 per item | G11G14 | Includes dishwashers, stoves, microwave ovens, refrigerators, freezers, and other miscellaneous assets. **Note** GST code for items purchased for input taxed canteen.**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides. |
| G13 | Use G13 if the furniture and fittings are to be used in the input taxed canteen.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26501** | **Building & Land Clearing Account** | Holding account for works in progress land and building asset transactions. **IMPORTANT**: If a school is considering building structure improvements greater than $50,000, the school must discuss this with the Victorian Schools Building Authority (VSBA) first through an email to vsba.school.funded@education.vic.gov.au | G11G14 | * When assets have progressive payments e.g., a building extension, each invoice should be coded to this clearing account.
* Where multiple creditors are paid e.g., a refurbishment of a room where individual creditors are contracted to complete the work would be coded to the clearing account.

When the Asset project/payment is completed in full the Asset Clearing Account Journal AR31084 should be processed to add the Asset to the correct general ledger code and category.The clearing account should be regularly monitored by viewing the Balance Sheet to ensure all journals have been processed.**Not to be used when paying the department use 89361 – School to department transfers.****Not to be used** for **Plant and Equipment.****Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |
| **26502** | **Major Land & Building Assets >$50,000** | Building and ground works >$50,000**IMPORTANT**: If a school is considering building structure improvements greater than $50,000, the school must discuss this with the Victorian Schools Building Authority first through an email to vsba.school.funded@education.vic.gov.au | G11G14 | Major building works **greater** than $50,000 including but not limited to:* New buildings and modules
* Roof works
* Room conversions or extensions
* Sheds and carports
* Refurbishments over the Capital Threshold i.e., tiling, linoleum replacement
* Solar Panels

Major ground works **greater** than $50,000 including but not limited to:* New ovals/Turf (natural or synthetic)
* Courts
* Landscaping
* Major drainage works
* Electrical system upgrades
* Carpark extensions
* Shade Sails
* Playgrounds

**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL. |
| **26503** | **Minor Land & Building assets <$50,000** | Building and ground works <$50,000 | G11G14 | Building works **less** than $50,000 including but not limited to:* Replacing carpet with linoleum, solar panels

Grounds work **less** than $50,000 including but not limited to:* Water tanks, play equipment, shade sails, turf.

**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL. |
| **29102** | **Cultural Assets >$5,000** | Purchase and acquisition of paintings, prints, sculptures etc. | G11G14 | Includes paintings and sculptures.**Refer** to the [*Section 13: Asset & Inventory Management*](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management)in the Finance Manualon PAL.**Refer** to [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Process Guides.**Refer** to GST School Factsheet – **Asset Purchases-Sales-Inc Second-hand** on Tax. |

## General Ledger – Current Liabilities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **33000** | **Group Tax Clearing Account** | Suspense account for group tax related transactions | N/A | **System Use Only**Voluntary agreement with the creditor regarding withholding tax. Schools will need to enter the agreed withholding rate in the **Withhold/PAYG rate** field. Details on voluntary agreements can be found at the **ATO website**. |
| **36000** | **Withholding Clearing Account** | Suspense account for Withholding related transactions | N/A | **System Use Only**Automated calculation of withholding deductions for Creditors with NO ABN - these payments are transferred to the ATO. |
| **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 invoiced 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 **Section 10: Balance Day Adjustments** in CASES21 Finance Business Processing Guides. |
| **38003** | **Deposits Held** | Holding account for period that deposit/s held | N/A | Used for the temporary holding of refundable deposit for hire of gym facilities. |
| **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. **Only used for capitalised assets. Not for AA assets**.Referto [*Section 4: Assets*](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D)in CASES21 Finance Business Processing Guides. |

## General Ledger – Non-Current Liabilities

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| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **40001** | **Co-operative Loan** | Loans raised through a Co-operative Society for school projects | N/A  | Represents current outstanding loan balance.**Refer** to [**Section 5: General Ledger**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Processing Guides and Co-operative Loan Bank Statements. |

## General Ledger – Accumulated Equity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account 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** | **Revaluations** |  | N/A | **System use only.** **Not to be used** by schools. |

## General Ledger – Revenue – Government provided department Grants

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **70001** | **Cash SRP Funding** | **All** recurrent funding provided through the Student Resource Package (SRP) | NS6 | Includes the Student Resource Package (SRP) student-based funding, school-based funding, targeted Initiatives, SRP credit to cash transfers, short term leave reimbursement (STLR) and reconciliation funding.**Refer** to the [**Student Resource Package – Overview**](https://www2.education.vic.gov.au/pal/student-resource-package/policy)on PAL. |
| **70004** | **Conveyance Allowance** | Reimbursement of the cost of transporting students between home and school under approved procedures | NS6 | For revenue received from department.**Note:** **Payment to families for** conveyance allowance must be made from **Remunerations (89301)** using NP6.**Refer** to the [**School Bus Program**](https://www2.education.vic.gov.au/pal/school-bus-program/policy) on PAL. |
| **70006** | **Overseas Fee-Paying Students** | Funding received from the Department for Overseas Fee-Paying Students  | NS6 | Funding received for student curriculum/tuition fees.Not the receipt of the administration fee for managing the program when an administration fee is charged.For student payments refer to International Student Travel (74303).  |
| **70007** | **CSEF** | Camps, Sports and Excursion Funds | N/A | System use only.Automated CSEF journal. Processed as part of EOM.Do not budget for this code. |
| **70053** | **Interest Subsidy** | Reimbursements of interest incurred on co-operative loans | NS6 | Only available to schools where approval for subsidy is currently in place. |
| **70080** | **Department Funding** | Funds received by schools from department that have not been transacted through SRP Cash Funding / Targeted Program Reimbursement | NS6 | Used for any department funding, not listed above or below, that are exclusive of GST.**Not to be used** for **SRP Cash Funding** or **Targeted Program Reimbursement.** |
| G01 | Used for any department funding, not listed above, that are GST inclusive.Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully) e.g., Skills Victoria, Youth Employment Scheme (YES) funding School Sports Victoria funding, VCAA Funding.**Refer** to GST School Factsheet – **Grants** on Tax. |
| **70085** | **Targeted Program Reimbursement** | Reimbursement for expenditure incurred for programs under the Schools Targeted Funding Governance Model | NS6 | Only to be used for reimbursements under the Schools Targeted Funding Governance Model for local procurement of goods and services that are not funded through the Student Resource Package (SRP). All transactions must be recorded as NS6 for GST.Refer to the [**Schools Targeted Funding Portal**](https://edugate.eduweb.vic.gov.au/edrms/keyprocess/stfg/Pages/default.aspx). |
| **70090** | **Capital Funding** | Funding received for funding of capital items | NS6 | Funding for specific capital projects and purchases. These funds would be used for new assets. Refer to GST School Factsheet – **Grants** on Tax. |

## General Ledger – Revenue – Commonwealth Government Grants

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| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **71002** | **Outside School Hours Care Grant** | Grant received for the operation of Outside school hours care (OSHC) | G01 | Revenue received from department (Commonwealth) with RCTI, sustainability grant. **Not to be used** for **revenue from parents**, refer to Outside School Hours Care (74401). |
| G03NS6 | Revenue received from Centrelink, Child Care Benefit, and Child Care Rebate etc.**Refer** to GST School Factsheet – **Grants** and **Child Care** on Tax. |
| G01 | Funds received by the school where GST is applicable; an RCTI will be provided by the Commonwealth Government (check remittance advice carefully).**Refer** to GST School Factsheet – **Grants** on Tax. |
| **71050** | **C’wealth Capital Grants** | Grants received for funding of capital items | NS6 | Grants 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 department (Check remittance advice carefully).**Refer** to GST School Factsheet – **Grants** on Tax. |
| **71080** | **C’wealth Government Grants** | Funds received from Commonwealth entities.  | NS6 | Suitable for recording funds from, Family Assistance (Centrelink) and Sporting Schools program.Any other Commonwealth/Federal grants that do not fit into the above. |
| G01 | Funds from universities for student teacher supervision. Schools should obtain RCTI to confirm the GST treatment (check the remittance advice carefully).**Refer** to GST School Factsheet – **Grants** on Tax. |

## General Ledger – Revenue – State Government Grants

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| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **72050** | **State Capital Grants** | Grants received from the State Government for capital items | NS6 | Grants received from State Government departments other than the department for the funding of capital items.**Refer** to GST School Factsheet – **Grants** on Tax. |
| **72080** | **State Government Grants** | Grants received from the State Government not otherwise specified | NS6 | Includes State Maintenance Grants, funds for student assessment/examinations (VCAA), Transport Accident Commission, Victorian Youth Development Program (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)**Refer** to GST School Factsheet – **Grants** on Tax. |

## General Ledger – Revenue – Other

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| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **73001** | **Reimbursements** | Reimbursement for expenditure incurred from individuals | G01 | Funds recouped from individuals e.g., cost of police checks, personal photocopying, stale cheques.**Not to be used** for **students** refer to Curriculum Contributions (74408), Other Contributions (74410), Extra-Curricular Items & Activities (74409) or Transfers from other Schools (73541).**Not to be used for processing refunds.** Refunds should be processed against the relevant expenditure code.  |
| NS6 | Funds recouped which relate to out-of-scope expense e.g., salary overpayment. |
| **73002** | **Interest Received** | Interest earned from locally generated or government funds | G04 | Includes interest received from HYIA and all School Council bank accounts.**Refer** to GST School Factsheet – **Bank Interest** on Tax. |
| **73003** | **Sale Furniture/ Equipment/ Motor Vehicle** | Proceeds from the sale of school furniture, equipment and motor vehicles < $5,000  | G01 | Sale of school assets >50% market value or >75% of original purchase price, unless falling into G03.Refer to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G03 | Sales of second-hand assets where selling price <50% market value or <75% of original purchase price.**Refer** to GST School Factsheet – **Second-hand Goods** on Tax. |
| **73502** | **ATO Interest/ Refunds** | Income received from the ATO | G04 | Generally relating to late payment of input tax credits or BAS anomalies. |
| **73504** | **Local Gov’t Grants** | Grants received from Local Gov’t  | NS6 | Contribution toward the recurrent costs of a centre or grounds for approved projects.Maintenance - local government grants received for maintenance of existing ‘land and building type’ assets.**Not to be used** for **capital items**. |
| G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully).**Refer** to GST School Factsheet – **Grants** on Tax. |
| **73505** | **Capital Local Gov’t Grants** | Grants received from local gov’t for capital items | NS6 | Grants for specific capital projects and purchase of non-current assets. |
| G01 | Funds received by the school where GST is applicable; and RCTI will normally be provided (check remittance advice carefully). |
| **73541** | **Transfers from Other Schools** | Receipting funds that have been transferred from another government school. | NS6 | To be used to receipt money from other government schools:* receipting department Funding and Commonwealth grants from another government school
* transfer of shared arrangement schools’ funds where current base schools relinquish funds to new school.
* Government school camps – Rubicon Outdoor Centre, The Alpine School, Blackwood Outdoor Education Centre, 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)* Camps and excursions
* Organising school activities (e.g., VPSSA)
* Affiliation fees (e.g., District sports)
* Principal network fees
* VET from other schools

**Refer** to GST School Factsheet – **Government Run Camps** on Tax. |

## General Ledger – Revenue – Locally Raised Funds

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| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **74101** | **Fundraising Activities** | Fundraising efforts approved by the School Council – ensure a motion has been recorded approving the activity and the taxation treatment. | G01 | Schools have flexibility to choose the GST treatment of fundraising events. Where no election is made, all fundraising revenue is taxable (G01). |
| G03 | Only to be used when motion is passed at school council.Includes raffles and bingo.Graduations (when not required to use CSEF). Use 89104 for expenditure. |
| 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.**Refer** to GST School Factsheet – **Fundraising** on Tax.Gold coin collections to be given to charities/appeals use 74403 Charities and Collections. |
| **74102** | **Donations** | Donations from business, groups, or individuals. | NS6 | **Individuals and businesses** can donate to the school for the following purposes:* General donations to the school. (Not tax deductible)

**Not to be used** for **Other Contributions** refer to Other Contributions (74410) as per **Parent Payments** on PAL.**Not to be used** for **sponsorships** – see account code Commission (74103).**Refer** to GST School Factsheet – **Donations or Sponsorships** on Tax.Do not invoice families. |
| **74103** | **Commission** | Commission received | G01 | Includes commission received from uniform suppliers, book sellers, book club, book fair and school photo sales etc. |
| G04NS6 | If the commission relates to an input taxed fundraising event or internal canteen supplier, then the commission will follow the GST treatment of the fundraising or canteen (i.e., input taxed or out of scope).**Refer** to GST School Factsheet – **Commissions - Sponsorship** on Tax. |
| **74201** | **Hire of School Facilities/ Equipment** | Proceeds from the hire of school facilities and equipment. Please refer to the department Insurance Guidelines | G01 | Proceeds from the hire of school facilities and equipment for private purposes e.g., school gym to local basketball club. Includes Canteen.**Not to be used** for **hire of curriculum related items,** refer Extra-Curricular Items & Activities (74409).**Refer** to GST School Factsheet – **Hire of Facilities - Equipment** on Tax.For school operated canteen refer to Trading Operations (74402) |
| **74301** | **Camps/ Excursions** | Camps and excursions that are **GST Free** | G03 | These items are to support costs associated with camps/excursions and are provided **in addition to the standard curriculum program** on a user-pays basis. If parents choose to access these items/activities for students, they will be required to pay the requested amount. These item/activities include:* Accommodation
* Transport
* Entrance costs
* Sports activities
* Any costs related to the activities.

**Not to be used** for **overseas student travel** or **Government School Camps**, refer to International Student Travel (74303) or Government Camp Schools (74302).Refer to Curriculum Contributions (74408) for camps/excursions required for the delivery of the standard curriculum. |
| **Food Component** of Camps and excursions that are **GST Inclusive** | G01 | Portion of revenue that relates to the food component of any camp or excursion is taxable (G01). These items are to support instruction in the activities where the school purchases food and raw materials.**Refer** to GST School Factsheet – **Camps** on Tax. |
| **74302** | **Government School Camps** | **Government school camps** including Alpine School, Rubicon, Bogong, Somers Camp and Blackwood Outdoor Education Centre | G03 | The food and accommodation component for any **Government School Camp** is GST Free (G03) – Rubicon Outdoor Centre, The Alpine School, Bogong Outdoor Education Centre, Somers School Camp and Blackwood Outdoor Education Centre. **Refer** to GST School Factsheet – **Government Run Camps** on Tax. |
| **74303** | **International Student Travel** | Parent payments for overseas travel for students | G03 | Revenue received from parent payments for overseas travel for students. |
| **74401** | **Outside School Hours Care** | All payments received from parents related to an Outside School Hours Care (OSHC) program | G03 | Revenue received for an (OSHC) program registered under the Commonwealth government. |
| G01 | Revenue is taxable (G01) where the program is not registered under the Federal requirements.**Refer** to GST School Factsheet – **Child Care** on Tax. |
| **74402** | **Trading Operations** | Revenue relating to a school trading operation where a profit or loss statement must be completed | G01 | Profit and Loss Statement must be produced, as a minimum, on an annual basis for all trading operations programs e.g., canteen, uniform shop etc.**Refer** to the **Finance Manual –** [**Section 12 Trading Operations**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-12-trading-operations) on PAL for the **Management of School Trading** **Operations** and **Trading Profit and Loss Proforma**. |
| G04 | Canteen and other revenue e.g., uniform etc. where an Input Taxed election is passed through school council, should be coded Input Taxed (G04). |
| NS6 | Uniform shop etc. where a Non-Profit Sub-Entity election is passed through school council, should be coded Out of Scope (NS6).**Refer** to GST School Factsheet – **Canteen** and **Uniform Shop** on Tax.For grade six/year 12 jumpers or sale of school hats if uniform outsourced refer to Extra-Curricular Items & Activities (74409). |
| **74403** | **Charities and Collections** | Where the school acts as an agent for the collection of funds | NS6 | To be used for receipting funds collected from local activities including:* Monies collected for appeals i.e., Royal Children’s Hospital, Red Nose Day, footy colours day etc.
* School Bus Fares paid by parents and forwarded to the department.
* Book club or Book Fair (not book shop)

**Must not be** used for **Trading Operations** regardless of if a profit or loss is made.For grade six/year 12 jumpers or sale of school hats if uniform outsourced refer to **Extra-Curricular Items & Activities (74409)****ALL** expenditure for Charities and Collections should be coded to **(89102)**. |
| **74408** | **Curriculum Contributions** | Voluntary financial contributions for curriculum items and activities which the school deems necessary for students to learn the Curriculum. | G03 | **Parents** can be invited to contribute to the school for the following purposes:* General classroom materials and equipment (e.g., shared classroom stationery, paper, posters/charts, craft items, classroom libraries, readers)
* Subject specific materials and equipment (e.g., materials for English, Mathematics, Language, Science, Art, Music, Technology, Food Technology, Health, and Physical Education)
* Provision and upkeep of school devices, peripherals, and ICT (e.g., devices owned by the school, class sets, device configuration, maintenance, and server/system costs)
* Photocopying and printing for students (e.g., printed learning resources)
* **Curriculum activities** (e.g. excursions, incursions, camps, whole-school carnivals, including transport and entry)
* **Digital and online subscriptions for learning**)
* **Assessments** (e.g. online standardised testing)
* **Supplementary classes within the school’s swimming and water safety program and associated costs** (attended by all students)
* **Student planners / diaries**

**Not to be used** for camps and excursions that are provided on a user-pays basis **-** refer to Camps/Excursions (74301).**Not to be used for** sports equipment, musical equipment, and ICT equipment – refer to plant and equipment and technology equipment.**Refer** to [**Parent Payments**](https://www2.education.vic.gov.au/pal/parent-payment/policy) on PAL.**Refer** to GST School Factsheet – **Parent Payments** on Tax.**No Invoice can be raised for these amounts prior to receiving contributions as they are voluntary.**  |
| **74409** | **Extra-Curricular Items and Activities** | Items and activities that enhance or broaden the schooling experience of students and are above and beyond what the school provides for free to deliver the Curriculum. These are provided on a user-pays basis (**GST Free**).  | G03 | These are items provided **in addition to the standard curriculum program** on a user-pays basis. If parents choose to access these items/activities for students, they will be required to pay the requested amount. These items include:* **Optional items to keep** (e.g., yearbook, school photos, recording of school concert)
* **Optional Extra-Curricular Activities - school based** (e.g., incursions, guest speakers, sport carnivals and events)
* **Optional Extra-Curricular Activities -** **outside of school hours** (e.g., social, graduation, award ceremonies)
* **Alternative curriculum programs** (e.g., Montessori, Steiner, Language Immersion)
* **Private instrumental music lessons and instrument hire**
* **Entry into academic competitions**
* **Additional swimming classes and associated costs** (optional and outside the standard swimming and water safety program)

**Not to be used** for **Camps and Excursions.** * Refer toCamps/Excursions (74301) for camps/excursions provided on a user-pays basis.
* Refer to Curriculum Contributions (74408) for camps/excursions required for the delivery of the standard curriculum.

**Refer** to [**Parent Payments**](https://www2.education.vic.gov.au/pal/parent-payment/policy)on PAL.**Refer** to GST School Factsheet – **Parent Payments** on Tax. |
| As above (**GST Inclusive**). | G01 | Non uniform shop items i.e. Graduation Bears and Grade 6 Tops and VCE Tops, hats. Expenditure coded to 86101.**Refer** to [**Parent Payments**](https://www2.education.vic.gov.au/pal/parent-payment/policy)on PAL.**Refer** to GST School Factsheet – **Parent Payments** on Tax. |
| **74410** | **Other Contributions** | Voluntary financial contributions for non-curriculum items and activities that relate to the school’s functions and objectives. Includes contributions from parents/guardians for Building/Library/Special School Accounts with DGR status.  | NS6 | **Parent/guardians** can be invited to contribute to the school for the following purposes:* School buildings and grounds / Library maintenance and enhancement
* School Building, Library or Special School DGR accounts (these funds are approved by the ATO and are tax deductible)
* Enhanced wellbeing support (e.g., wellbeing programs, school counsellors, mental health practitioners)
* Engaging staff through local payroll (e.g., groundskeepers, additional wellbeing, and learning support staff)
* Sports affiliation costs (for example, School Sports Victoria affiliation)
* Student and parent communication tools
* Enhanced student support (e.g., learning support programs, tutoring, homework clubs)
* First aid and hygiene costs
* Lockers/locker maintenance

**Not to be used** for **Donations from business, groups or** individuals, refer to Donations (74102). |
| **74450** | **Shared Local School Funds** | Revenue received by schools from other sources for the operation of programs, including locally raised funds | G01 | To be used by base schools where funds are received directly from the original source of locally raised funds. For example * Sponsorship for school activities

**Not to be used** for **transfers between schools** refer to Transfers from other Schools (73541).**Refer** to GST School Factsheet – **Commissions – Sponsorship** on Tax. |
| **74580** | **Other Locally Raised Funds** | Funds raised through local activities that are not specified by another code.All other funds received which are not government funds. | G01 | To be used for receipting funds raised from local activities including:* Advertising by local businesses via newsletters and billboards
* Sponsorships
* Bursaries
* Insurance
* Graduations (not for students)
 |
| G03 | * Fees paid by overseas students (including VCAA fees).
 |
| G01NS6 | To be used for receipting funds raised from Staff Association**Refer** to GST School Factsheet – **Commissions - Sponsorship** on Tax. |
| NS6 | To be used for receipting funds raised from local activities including:* Monetary prizes received by the school.
* CBA/NAB Awards

**Refer** to GST School Factsheet – **Commissions - Sponsorship** on Tax. |
| **74581** | **International Relationships** | Funds received to support International Relationships and Programs | G01G03 | Funds received from external organisations or other countries to partake or support exchanges, sister school arrangements, visits, programs and activities.**Not to be used** for **funds received from the department** e.g., Victorian Young Leaders.**NOTE**: Use G01 for funds received from within Australia and G03 for funds received from overseas. |
| **74582** | **Home Stay Revenue** | Funds received to support Homestay Program | G03 | Funds received to support the Homestay program e.g., sister school and homestay bond money.**Not to be used** for **funds received from the department.** |

## General Ledger – Expenditure – Salaries and Allowances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **80052** | **Non-Teaching Staff** | Salaries and allowances for employees |  | All salaries and wages paid to:* Non-teaching administrative, technical, support, library, relief staff.
* Teacher aides, including Koori educators, integration, and multicultural aides.
* Operating after school hour’s care, a school operated canteen and/or other school trading operation.
* 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.
* Casual cleaning staff.

The employment of any other labour market program for all non-teaching staff. Includes **relief staff** in this area.**Refer** to [**HRWeb A-Z**](https://www.education.vic.gov.au/hrweb/Pages/default.aspx) for salary and award conditions. |
| **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. Unless the work is extended into an employee type relationship at which point, they should go onto payroll. |
|  | Where the student has provided a Tax File Number (TFN) they are to be paid through the payroll. |
| **80070** | **Specialist Teachers**  | Teaching staff employed for specialist programs on short term basis |  | Such as: Music, Artists/Sportspersons, and other instruction e.g., Tutoring, night classes etc.**Refer** to **Legal Services.**  |
| **80071** | **CRT staff**  | School Local Payroll salaries to Casual Relief Teaching staff  |  | **Excludes agency employed** CRT’s – (refer to Agency Staff 89205). |
| **80080** | **Superannuation** | Employer SGC contributions to complying superannuation fund for staff employed by School Council | NP6 | System generated code for the payment of the employer contribution - Superannuation Guarantee Contribution. **Refer** to the [**HRWeb A-Z**](https://www.education.vic.gov.au/hrweb/Pages/default.aspx) for further information. |
| **80081** | **Work Cover** | Workers’ compensation premiums for staff employed by School Councils (Local Payroll) | G11 | Premiums paid for school council employed staff who are paid through the School Local Payroll on eduPay.**Refer** to the [**HRWeb A-Z**](https://www.education.vic.gov.au/hrweb/Pages/default.aspx) for further information. |
| **81001** | **Annual Leave** | Provision for eligible staff on school level payroll | NP6 | School Council must manage the provision of Annual Leave for all eligible employees who are paid on the school local payroll.**Refer** to the [**HRWeb A-Z**](https://www.education.vic.gov.au/hrweb/Pages/default.aspx) for salary and award conditions. |
| **81002** | **Long Service Leave** | Provision for eligible staff on school level payroll | NP6 | School Council must manage the provision of Long Service Leave (LSL) for all eligible employees who are paid on the school local payroll.**NOTE:** Casual Relief Teachers (CRT's) are not eligible to be paid LSL, **all other casual staff are entitled to LSL.**For assistance on tracking and calculation of LSL for staff paid on school local payroll, contact schools HR Services on 1800 641 943.**Refer** to [**Section 5: General Ledger**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides for recording LSL provision.**Refer** to the [**HRWeb A-Z**](https://www.education.vic.gov.au/hrweb/Pages/default.aspx) for salary and award conditions. |

## General Ledger – Expenditure – Bank Charges

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **82801** | **Bank Charges** | Bank fees and charges relating to School accounts.**Schools should obtain a list of the GST treatment of fees and charges from their bank.****Fees do vary between banks** | G14 | Includes stop payment, dishonoured cheques and rejected/returned direct credit payment fees. |
| G11 | Bank Merchant/EFTPOS fees, Bank BPay fees.**Not to be used** for **Centrelink Centrepay fees** or **third-party package charges** i.e., Compass Merchant/Transaction/SMS Fees.**Refer** to Fees and Charges (89304).**Refer** to GST School Factsheet – **Bank Charges** on Tax. |

## General Ledger – Expenditure – Consumables

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86101** | **Non-Curriculum Consumables** | Requisites, stationery, and items used for administrative or non-curriculum purposes | G11G14 | Non-curriculum consumables/requisites.I**ncludes** teacher reference materials.**Includes** Graduation items (when not a fundraiser). |
| **86102** | **Photocopying** | Costs associated with the operation of school photocopiers | G11G14 | Includes: paper, toner and associated materials and service agreement charges.**Excludes:** photocopier lease payments refer to Leased Equipment (86403).**Excludes:** printing by external providers refer to Non-Curriculum Consumables (86101) or Curriculum Consumables (86104).**Excludes:** Repairs refer to expenditure code Repairs/Maintenance of Equipment (86402). |
| **86104** | **Curriculum Consumables** | Consumable materials or expendable items supplied for use in the classroom | G11G14 | Includes classroom stationery, paint, wood, foodstuffs for home economics and any other consumable materials used in the classroom.Sets of textbooks and other educational items supplied for use by students in classroom activities. **Not to be used for furniture, technology equipment or other plant and equipment. (Refer to codes 86401, 86404 and 86407)** |
| **86105** | **Computer Applications <$5,000** | All computer applications and software less than $5,000 per item | G11G14 | Includes software applications, subscriptions, and associated licenses as applicable e.g., Mathletics.  |

## General Ledger – Expenditure – Books and Publications

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86201** | **Library Books** | Purchase of Library books | G11G14 | Library Books purchased during the year. |

## General Ledger – Expenditure – Communications Costs

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86301** | **Postage** | Postage | G11G14 | Includes postage. |
| **86302** | **Telephone** | Telephone charges | G11G14 | Include telephone calls and line rental, replacement of cabling and repairs to telephone service.To be used for mobile phone plans and usage payments.**Not to be used** for **leased telephone system**, refer to Leased Equipment (86403).**Not to be used** for **purchase of mobile phones** (if purchased outright). Refer to 86404 |
| G13 | If telephone expense relates to input taxed canteen, code as G13.**Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86303** | **Internet/Comm costs <$5,000** | Communication expenses | G11G14 | Includes internet service provision, bandwidth, SMS messaging, radio network. |

## General Ledger – Expenditure – Equipment/Maintenance/Hire

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86401** | **Furniture/ Fittings <$5,000** | <$5,000 Per item | G11G14 | Includes any office or classroom furniture, equipment, and fittings as replacement items or additional to existing items where per item value is less than $5,000.**Refer** to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86402** | **Repairs/ Maintenance Equipment** | Repairs and maintenance **for all equipment** | G11G14 | Includes repairs and maintenance for computers, audio-visual equipment, machinery, equipment, and service agreement charges. Includes prepaid extended warranty support agreements.**Not to be used** for **building/grounds assets** |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86403** | **Leased Equipment** | Leased equipment for school use - **Leased Assets must be entered into the CASES21 Asset Register** | G11G14 | Used to enter all operating lease details whether arranged by School Council or provided via department. For example, photocopiers, computers, telephone systems etc.**Not to be used** for **Motor Vehicle Lease** refer to Motor Vehicle – Lease/Rental (86702).**Leased Assets must be entered into the CASES21 Asset Register**. **Refer** to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86404** | **Technology Equipment <$5,000** | ICT equipment<$5,000 per item | G11G14 | Includes ‘attractive’ assets, <$5,000 per item, e.g., mobile phones, digital cameras, video cameras, overhead projectors, and data show devices. Computers, e.g., box containing the components of the PC, CD/DVD drives; docking stations, keyboards, external hard drives. Laptops, notebooks e.g., all handheld portable devices iPads, netbooks, notepads, tablets etc. Televisions, DVD/Blu-ray units, CD players, Interactive whiteboards and accessories. Printers, fax, scanner including combined units.**Refer** to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86407** | **Plant and Equipment <$5,000** | <$5,000 per item | G11G14 | Includes scientific, laboratory, woodwork, automotive, musical, sports, gardening, kitchen, first aid equipment, ex-leased copiers, and any other plant and equipment items that do not fall into the above codes.**Refer** to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86408** | **Leased Facilities** | Lease of facilities for Department Provisioned Lease Agreements | G11G14 | Requires a motion at School Council.For further information please contact School Financial Management. |
| **86409** | **Hired Equipment** | Hired equipment for school use | G11G14 | Includes hire of classroom equipment e.g., musical instruments and other curriculum-related items. |
| **86410** | **Hired Facilities** | Hired facilities for school use | G11G14 | Hire of a venue for school use where there is not a lease agreement in place. |

## General Ledger – Expenditure – Utilities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86452** | **Electricity** | Electricity costs incurred by the school | G11 | Normal GST rules apply. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86453** | **Gas – Mains** | Mains gas | G11 | Normal GST rules apply. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86454** | **Gas – LPG** | Bulk LPG and LPG cylinders | G11 | Normal GST rules apply. |
| G13 | If the expense relates to input taxed canteen, **code as G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86455** | **Water incl. Water Rates** | Water charges | G14 | Includes water rates and charges. If no split bill, include sewerage charges. |
| **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.  |
| **86457** | **Rates - Property** | Local council and other rates, where applicable. | NP6 | No GST applicable and will not be displayed on the invoice. |
| **86503** | **Refuse and Garbage** | All services associated with the disposal of refuse and garbage. | G11G14 | Includes secure documentation bins. |

## General Ledger – Expenditure – Property Services

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86500** | **Security/Safety/Fire Prevention** | Any costs associated with these items | G11G14 | Includes fire extinguishers, hydrostatic testing, fire and security alarm rental, electrical testing and tagging, locks and security system. |
| **86501** | **Sanitation** | Items related to facilities hygiene | G11G14 | Includes septic tanks, paper towelling, toilet rolls, hand soap and cleaning materials for school use.**Not to be used** for **water & sewerage** refer to Water (86455) and Sewerage (86456). |
| **86502** | **Contract Cleaning** | Contract cleaning costs | G11G14 | Includes payments to department Cleaning Panel contractors.**Refer** to the [**Student Resource Package – Overview**](https://www2.education.vic.gov.au/pal/student-resource-package/policy)on PAL. |
| **86504** | **Building Works** | The upkeep, repairs, and maintenance of school buildings.**This should not be used for works that would be capitalised** | G11G14 | Includes electrical works, window and door repairs, replacement of fluorescent tubes, electrical hazards, replacing sections of carpet, and plumbing, preventative works, and spare/replacement parts.Excludes wages paid to School Council employees.**Refer** to the **Finance Manual** [**Section 13 – Asset and Inventory Management**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management) on PAL to establish if current building works should be capitalised. |
| G13 | If building works relate to input taxed canteen, code as **G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |
| **86505** | **Ground Works** | Services and materials for the upkeep and maintenance of school grounds **This should not be used for works that would be capitalised** | G11G14 | Includes plants, garden supplies and contracts for gardens and grounds maintenance.Excludes wages paid to School Council employees.**Refer** to the **Finance Manual** [**Section 13 – Asset and Inventory Management**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-13-asset-and-inventory-management) on PAL to establish if current building works should be capitalised. |
| G13 | If ground works relate to input taxed canteen, code as **G13.****Refer** to GST School Factsheet – **Canteen** on Tax. |

##

## General Ledger – Expenditure – Travel and Subsistence

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86607** | **International Travel Expenses** | Expenses incurred relating to school business when travelling internationally | G11G14 | **Staff Expenses -** for any staff expenses the school is paying, associated with international travel including airfares, meals and accommodation for school business, and professional development e.g., visa, vaccination etc. **Not to be used** for **Camps and excursions**. |
| **86608** | **Domestic Travel Expenses** | Expenses incurred relating to school business when travelling within Australia, and trans-Tasman destinations | G11G14 | **Staff Expenses** - for any staff expenses the school is paying, associated with domestic travel for school business including airfares, meals and accommodation, and professional development.e.g., Taxi, Public Transport, Freeway Tolls, Staff Parking, etc. Airport parking in Melbourne is a domestic cost even if it is associated with international travel.**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.**Not to be used** for **Camps and excursions**. |

## General Ledger – Expenditure – Motor Vehicle Expenses/Lease

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| --- | --- | --- | --- | --- |
| **Account 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 | G11G14 | Includes fuel, oil, registration, insurance, maintenance, repairs, roadside assistance, and special licences.  |
| **86702** | **Motor Vehicles –Lease/Rental** | Lease or rental of a motor vehicle used for the purpose of conducting school business | G11G14 | **Refer** to [**Section 4: Assets**](https://edugate.eduweb.vic.gov.au/Services/bussys/cases21/Pages/C21-User-Guides.aspx?RootFolder=%2FServices%2Fbussys%2Fcases21%2FUser%20Guides%2FC21%20FINANCE%20Business%20Process%20Guides&FolderCTID=0x0120004C9E15E0B526674E861484BC0480850D&View=%7B31E75C2F%2DBBFF%2D4EF3%2DA1D3%2DEE7303B14FD9%7D) in CASES21 Finance Business Process Guides. |

## General Ledger – Expenditure – Administration

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86801** | **Advertising/ Marketing** | Expenses incurred for advertising, publicity, and marketing | G11G14 | General costs associated with advertising and marketing.  |
| **86802** | **Insurance** | External insurance premiums | G11G14 | Includes cover for specific risks such as fidelity guarantee, cash in transit and physical assets.**Stamp duty** on insurance is **GST free**. **Not to be used** for **Motor Vehicle insurance** refer to Motor Vehicle Expenses (86701).**Not to be used** for Work Cover Insurance refer to 80081.**Refer** to the [**Insurance for Schools**](https://www2.education.vic.gov.au/pal/insurance/policy)on PAL. |
| **86803** | **Affiliations** | Subscriptions to professional bodies | G11G14 | Fees or subscriptions paid to professional associations e.g., school memberships. **Not to be used for purchase of software licences and subscriptions. Refer to 86105.**  |
| **86805** | **Cooperative loan interest** | Expenses associated with the provision of a cooperative loan | G14 | Relates to interest charged on the loan. Schools should contact the banking institution for advice on GST charges. |

## General Ledger – Expenditure –Health and Personal Development

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **86901** | **Medical costs/First Aid** | Expenses relating to provision of health services to students and staff **(not WorkSafe)** | G11G14 | Includes flu injections, medical checks, first aid supplies.**Not to be used** for **first aid equipment**, refer to Furniture & Fittings >$5,000 (26210) for equipment greater than $5,000 and Other Plant & Equipment (86407) for equipment less than $5,000. |

## General Ledger – Expenditure – Professional Development

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account 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 | G11G14 | 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.

**Not to be used** for **travel** refer to Domestic Travel Expenses (86608) or International Travel Expenses (86607).**Refer** to FBT School Factsheet – **Hospitality Guide for Schools** and **School Hospitality Expense Approval Form** on Tax. |

## General Ledger – Expenditure – Entertainment & Hospitality

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account 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**  | G11G14 | 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 School Factsheet – **Hospitality Guide for Schools** and **School Hospitality Expense Approval Form** on Tax. |
| **86930** | **Light Refreshments**  | Morning/ Afternoon Tea, Finger Food, Refreshments at Meetings etc. Where no alcohol is consumed **DO NOT CODE FOOD OR DRINK FOR STUDENTS HERE** | G11G14 | Includes on-site provision of light refreshments to all staff and visitors. Includes School Council monthly meetings, breakfast meetings and parent teacher interview evenings, ‘meet and greet’ new staff, planning days etc. **Not to be used** for **food for student activities.****Refer** to FBT School Factsheet – **Hospitality Guide for Schools** and **School Hospitality Expense Approval Form** on Tax. |

## General Ledger – Expenditure – Trading and Fundraising

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **89101** | **Trading Operations** | Costs relating to a school trading operation where a profit or loss statement must be completed. | G11G14 | Includes uniform shop, canteen. **Excludes salaries and wages** paid to School Council employees. Refer to Non- Teaching Staff (80052). |
| G13 | Canteen expenses and other trading expenses. E.g., 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 School Factsheet – **Fundraising** and **Canteen** on Tax. |
| NP6 | uniform shop etc. where a Non-Profit Sub-Entity election is passed through school council, should be coded Out of Scope (NP6).**Refer** to GST School Factsheet – **Uniform Shop** on Tax. |
| **89102** | **Charities and Collections** | Activities where the school acts as an agent for the collection of funds. | NP6 | Payment of monies for: * Appeals, Royal Children’s Hospital, Red Nose Day, footy colours day etc.
* School Bus Fares paid by parents and forwarded to the department.
* Book club or Book Fair (not bookshop)

**Not to be used** for **Trading Operations** regardless of if a profit or loss is made, or **school fundraising activities.****All revenue received** should be coded to Charities and Collections (74403). |
| **89103** | **Donations, Gifts and Awards** | Costs relating to school provision of donations, gifts, and awards | G11G14 | Includes ribbons, trophies, book vouchers and certificates**.** **Refer** to **Gifts, Benefits and Hospitality** on PAL.**Refer** to GST School Factsheet – **Donations or Sponsorship** on Tax. |
| **89104** | **Fundraising Expenses** | Costs relating to fundraising activities for the school | G11G14 | To be used for events where no profit is intended to be made (e.g., 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). **Refer** to the **Finance Manual** [**Section 9 – Funding Sources**](https://www2.education.vic.gov.au/pal/finance-manual/guidance/section-9-funding-sources) on PAL. |
| 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, 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).**Refer** to GST School Factsheet – **Fundraising** on Tax. |
| **89120** | **Outside School Hours Care** | Costs associated with the Outside Schools Hours Care program | G11G14 | Includes expenses related to the OSHC program and Holiday Programs. |

## General Ledger – Expenditure – Support / Service

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **89201** | **Technical Support**  | Payment of invoices rendered by contractors/consultants | G11G14 | For services provided by base specialist technicians under the Technical Support for Schools tender and Payments to contractors/consultants.Contractors should sign standard department Legal contracts.**To be used only by schools administering Technical Support Specialists.**For routine and operational technical support.**Not to be used** for **payment of salaries**.**Contractors should sign** standard department Legal contracts.**Refer** to the [**Insurance for Schools**](https://www2.education.vic.gov.au/pal/insurance/policy)on PAL.**Refer** to **Legal Services.****Refer** to GST School Factsheet – **Contractor Vs Employee** on Tax. |
| NP6 | **Contractors should sign** standard department Legal contracts.**Refer** to the **Insurance for Schools** on PAL.**Refer** to **Legal Services.****Refer** to GST School Factsheet – **Contractor Vs Employee** on Tax. |
| **89204** | **Service Provider** | Payments to: Individuals/ Businesses/ Consultants for goods and services  | G11G14 | Includes services provided through an organisation: * Visiting services e.g., Allied health
* Payment to non-school RTO for VET program
* Payments to third parties for routine and operational support. Includes guest speakers and presenters.
* Third party package modules i.e., Compass, Sentral etc
* SMS messaging service **\***

\* **Not** **to be used** for **SMS fees**, refer to Fees and Charges (89304).\* **Not to be used for Agency CRT,** refer to Agency Staff (89205)**Contractors should sign** standard department Legal contracts.**Refer** to the [**Insurance for Schools**](https://www2.education.vic.gov.au/pal/insurance/policy)on PAL.**Refer** to **Legal Services.****Refer** to GST School Factsheet – **Contractor Vs Employee** on Tax. |
| **89205** | **Agency Staff** | Payments to Staffing Agencies for CRT and ES staff |  | **Includes Agency provided** CRT employment of CRT’s/ES or other staff.**For non-Agency staff** paid through SLP please refer to CRT Staff (80071) or Non-Teaching Staff (80052) |

## General Ledger – Expenditure – Camps / Excursions / Activities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **89302** | **Camps/ Excursions/ Activities** | Expenses associated with the operation of camps, excursions, and school-based activities | G11 | Includes hire of facilities, buses, entrance fees etc.Costs associated with camps, excursions, incursions, and activities such as breakfast programs, swimming, sports etc. **Not to be used** for **overseas student travel**, refer to International Student Travel (89303).**Refer** to GST School Factsheet – **Camps** on Tax. |
| G14 | For camps conducted by charitable organisations and for camp deposits, use the GST code G14 (check the tax invoice whether GST is included).  |
| **Not to be used** for **Government School Camps** Rubicon Outdoor Centre, The Alpine School, Bogong Outdoor Education Centre, Somers School Camp and Blackwood Outdoor Education Centre.  |
| **89303** | **International Student Travel** | Expenses related to overseas travel for students  | G11G14  | All expenses related to overseas travel for students to be recorded under this code.**NOTE:** use G11 for domestic travel and G14 for overseas travel, to be determined by invoice. |

## General Ledger – Expenditure – Internal Transfers

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **89360** | **School to School Transfers** | Transfer of funds from one government school to 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 school.
* Or paying department and Commonwealth Funding to another government school
* Payment/transfer of shared arrangements funds where current base school relinquishes funds to a new base school.
* VET payments to other schools
 |
| G11 | Payment/transfer of funds from one government school to another for services provided, a tax invoice should be obtained.:* Government school camps
* Camps and excursions
* Organising school activities (e.g., VPSSA)
* Affiliation fees
* Principal network fees.
 |
| **89361** | **School to department Transfers** | Transfer of funds from school to department | NP6 | Funds transferred from school to the Department including:* Repayment of SRP Deficit
* Payments to the department Student Transport Unit (FSD) for contract bus fares received from students.
* Cash to credit transfers to department
 |
| NP6G11 | * Payment to VSBA for Capital Projects
 |
| G11 | * Reimbursements to department for PPP costs
* Security call out charges
 |

## General Ledger – Expenditure – Miscellaneous

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **89301** | **Remunerations** | Payments to parents, individuals  | NP6G11G14 | **Parents:** Includes conveyance allowance (**NP6**) and general reimbursement of approved expenses (**G11** if tax invoice, **G14** if no GST).**Not to be used** for **staff being reimbursed** for an item purchased for the school (this should be coded to what the item expense is for). |
| **89304** | **Fees and Charges** | Fees or charges other than bank charges | G11 | Includes charges incurred when using Centrelink Centrepay services, third party packages i.e., Compass Merchant Fees/Transaction Fees/SMS Fees, Police check payments, Audit costs.**Not to be used** for **Bank Charges**, use Bank Charges (82801). |
| G14 | Includes charges incurred for direct credit transfer fees when revenue is received e.g., VCAA Late Enrolments etc. |
| **89305** | **Home Stay Expenditure** | Expenses related to the Homestay Program | G14 | Funds paid out to parents/individuals to support the Homestay Program.Including payments to host families for Homestay and homestay Bond money.**NOTE:** Should be supported by a Statement by Supplier Form. |
| **89308** | **FBT Liability Expense** | Payment of FBT liability | NP6 | Includes FBT liability payment to the department. |
| **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. |
| **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 department** | 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. |

## Early Childhood Department - ECD – General Ledger - Revenue

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **70020** | **ECD Department Funding** | Funding received from the Department for the operation of Early Childhood Development (ECD) programs | NS6 | To be used for receipting department Funding for Early Child Development (ECD) programs including Kindergartens, Pre-School Centres, Maternal health etc.For **GST** code *refer* to School GST Fact Sheet - **Grants** at: [Tax](https://edugate.eduweb.vic.gov.au/Services/Finance/Pages/Tax.aspx) on eduGate. |
| **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. |
| **72020** | **ECD State Gov’t Grants** | Grants received from State Government Departments (not department) for the operation of Early Childhood Development programs | NS6 | To be used for receipting State Government Grants (not department) for Early Childhood Development (ECD) programs including Kindergartens, Pre-School Centres, Maternal health etc.Refer to GST School Factsheet – Grants on Tax. |
| **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.Includes other revenue received for early childhood development activities including:* 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, CRT reimbursement relating to Professional Development. (G01)
* Sale furniture/equipment/motor vehicles, (G01, but if GST market value rules apply - G03

Refer to GST School Factsheet – Second-hand Goods on Tax. |

##

## ECD – General Ledger - Expenditure

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account Code** | **Account Title** | **Account Description** | **GST Code** | **Business Rules / Further Information** |
| **80053** | **ECD Staff salaries** | Salaries and allowances for Early Childhood Development staff |  | All salaries and allowances paid, through the school level payroll, to staff employed in Early Childhood Development facilities managed by the school e.g. Kindergartens, day care and maternal health centres. |
| **86150** | **ECD Consumables** | Consumable items used in the Early Childhood Development facilities that are managed by the school | G11G14 | Requisites and stationery items used for administrative purposes and consumable materials, or expendable items supplied for use by children, in kindergartens, day care or maternal health centres that are managed by the school. |
| **86250** | **ECD Books & Publications** | Purchase of books and teacher reference material used in Early Childhood Development facilities | G11G14 | Books and reference material for Early Childhood Development facilities managed by the school. |
| **86350** | **ECD Comms costs** | Communication costs for Early Childhood Development facilities | G11G14 | Include postage, telephone, internet, and other communication costs for Early Childhood Development facilities managed by the school. |
| **86450** | **ECD Equip/Maint/ Hire** | Payment for equipment <$5,000Maintenance and repairs of equipmentPayment for lease/hire equip and facilities Early Childhood Development centres managed by the school | G11G14 | To be used in Early Childhood Development centres managed by the school for:* Purchasing equipment <$5,000
* Repairs and maintenance of equipment
* Leasing or hiring equipment and facilities.
 |
| **86550** | **ECD Property Services** | Property services for Early Childhood Development facilities | G11G14 | Include all property services listed above that relate to Early Childhood Development facilities managed by the school. |
| **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. |
| **86620** | **ECD Travel** | Costs associated with staff travel in Early Childhood Development facilities managed by the school | G11G14 | Early Childhood Development (ECD) Staff: Costs associated with staff travel expenses incurred whilst performing official business.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. |
| **86750** | **ECD Motor Vehicle Exp/Lease** | Costs associated with motor vehicle expenses relating to Early Childhood Development facilities | G11G14 | Include all motor vehicle expenses relating to Early Childhood Development facilities such as, registration, maintenance, fuel, leases etc. |
| **86850** | **ECD Administration** | Administrative costs associated with Early Childhood Development facilities | G11G14 | To be used for costs relating to advertising, insurance, affiliation, freight, WWC checks, criminal record checks (CRC) for Early Childhood Development facilities managed by the school. |
| **86903** | **ECD Health & Personal Development** | Medical costs (not Work-Safe) and first aid consumables for Early Childhood Development facilities | G11G14 | 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 managed by the school e.g., kindergarten. |
| **86919** | **ECD Professional Development** | Conferences, courses, and seminars for Early Childhood Development staff | G11G14 | Costs incurred for conferences, conventions, lectures, meetings, training sessions etc. Includes registration fees and venue hire.ATO rules apply refer to Conferences/Courses/Seminars (86910).Not to be used for travel refer to ECD Travel (86620).Refer to FBT School Factsheet – Hospitality Guide for Schools and School Hospitality Expense Approval Form on Tax. |
| **86940** | **ECD Hospitality** | Early Childhood Development facilities providing entertainment off-site (with or without the consumption of alcohol) and on-site where alcohol is consumed | G11G14 | Includes the following for Early Childhood Development facilities:* Christmas parties/social functions/retirement functions/end of term drinks/restaurant/café/hotel.
* Breakfasts/network-cluster meetings.

Refer to FBT School Factsheet – Hospitality Guide for Schools and School Hospitality Expense Approval Form on Tax. |
| **86950** | **ECD Light refreshments**  | Early Childhood Development facilities providing morning/afternoon tea, finger food, refreshments at meetings etc. (All provided with NO ALCOHOL) | G11G14 | Includes the following for Early Childhood Development facilities:* 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 School Factsheet – Hospitality Guide for Schools and School Hospitality Expense Approval Form on Tax. |
| **89140** | **ECD Fundraising Activities** | Expenses relating fundraising for Early Childhood Development activities | G11 G14 | To be used for expenses relating to 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.Refer to GST School Factsheet – Fundraising on Tax. |
| **89230** | **ECD Support/Service** | Expenses relating to support/services for Early Childhood Development programs (Kindergartens etc.) | G11G14 | To be used for Early Childhood Development expenses relating to technical support, general consultancy, and service providers.Contractors should sign standard department Legal contracts.Refer to the Insurance for Schools on PAL.Refer to Legal Services.Refer to GST School Factsheet –Contractor Vs Employee on Tax. |
| **89350** | **ECD Miscellaneous** | Early Childhood Development payments to parents and regions/department other reimbursements | G11G14NP6 | General reimbursement of expenses.Expenses associated with excursions and activities for kindergartens and day care programs managed by the school |

## Programs, Sub Programs and 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.

To assist schools, identify which sub-programs are available for use in EduPay, individual sub-programs will be identified by a \*.

Please refer to the documents listed below which are available via the [HRWeb School Local Payroll](https://edugate.eduweb.vic.gov.au/Services/HR/Pages/slp.aspx) and are updated regularly for further information.

* eduPay School Local Payroll
	+ Module Two – eduPay GL Project Codes
	+ Module Two – Suggested GL Project Codes

|  |  |  |
| --- | --- | --- |
| Program Code | Sub program code | Program / Sub program title |
| **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 |
|  | 1204 | Environmental Studies |
|  | 1205 | Industry and Enterprise Studies |
|  | 1206 | International Studies |
|  | 1207 | Legal Studies |
|  | 1208 | Philosophy |
|  | 1209 | Political Studies |
|  | 1210 | Religion and Society |
|  | 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 |
|  | 4005 | Drama |
|  | 4006 | Graphic Communication |
|  | 4007 | Media |
|  | 4008 | Music Styles |
|  | 4009 | Music Performance |
|  | 4010 | Photography |
|  | 4012 | Studio Arts |
|  | 4013 | Theatre Studies |
|  | 4014 | Visual Communication and Design |
|  | 4015 \* | Classroom Music |
|  | 4016 \* | Instrumental Music |
|  | 4050 – 4099 | School Defined (4050 – 4051 \*) |
| **410** | **English** |
|  | 4101 \* | English |
|  | 4102 \* | English as an Additional Language (EAL) |
|  | 4103  | English Literature |
|  | 4104  | Foundation English |
|  | 4150 – 4199  | School Defined (4150 \*)  |
| **420** | **Health and Physical Education** |
|  | 4200 \* | Health and Physical Education |
|  | 4201 | Health and Human Development |
|  | 4202 | Health Education |
|  | 4203 | Home Economics |
|  | 4205 | Outdoor and Environmental Studies |
|  | 4206 \* | Physical Education |
|  | 4207 \* | Sport Education |
|  | 4208 \* | Traffic Safety Education |
|  | 4209\* | Swimming and Water Safety |
|  | 4213 \* | Active Schools Small Grants |
|  | 4250 – 4299 | School Defined (4250 – 4252 \*) |
| **430** | **Languages** |
|  | 4301 \* | Languages |
|  | 4302 | Auslan |
|  | 4310 | Chinese |
|  | 4315 | French |
|  | 4320 | Indonesian |
|  | 4321 | Italian |
|  | 4322  | Japanese |
|  | 4337  | Spanish |
|  | 4350 – 4399 | School Defined |
| **440** | **Mathematics** |
|  | 4400 \* | Mathematics |
|  | 4401 | Further Mathematics |
|  | 4402 | General Mathematics |
|  | 4403 | Mathematical Methods |
|  | 4404 | Specialist Mathematics |
|  | 4450 – 4499 | School Defined (4450 – 4551 \*) |
| **450** | **Science** |
|  | 4500 \* | Science |
|  | 4501 | Biology |
|  | 4502 | Chemistry |
|  | 4503 | Earth Science |
|  | 4504 | General Science |
|  | 4505 | Geology |
|  | 4506 | Physics |
|  | 4507 | Psychology |
|  | 4550 – 4599 | School Defined (4550 – 4551 \*) |
| **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 |
| **490** | **Integrated Studies** |
|  | 4901 | Integrated Studies |
|  | 4902 | Prep–Yr. 2 |
|  | 4903 | Yr3 |
|  | 4904  | Yr4 |
|  | 4905  | Yr5 |
|  | 4906  | Yr6 |
|  | 4907 \* | Kindergarten – including salaries paid to locally employed kindergarten staff |
|  | 4920 – 4999 | School Defined 4920 \* |
| **510** | **Inclusive Education** |
|  | 5101 \* | Integration | Integration of students with disabilities, including aides and the purchase of resources.Salaries paid to locally employed integration staff. |
|  | 5102 \* | Disability Inclusion Tier 2 | Tier 2 provides funding to schools to: * strengthen school-wide capacity and capability in inclusive education and improve school‑wide environments to be more inclusive for students with disability.
* strengthen adjustments for students with disability (as defined by the Disability Discrimination Act 1992) who require supplementary, substantial, or extensive adjustments to participate in education. These students are identified by schools as part of their reporting through the Nationally Consistent Collection of Data on Students with Disabilities (NCCD).

Transactions reported against this sub-program code must be used for these purposes and they must be classified under one or more of the following categories:* specific professional learning related to inclusive education for education workforces (internal or external)
* appointing or employing specific disability/inclusion roles in schools, such as Disability Inclusion Coordinators and Inclusion Leaders
* employing additional school-based education workforces (teachers, allied health, education support)
* purchasing externally delivered programs or interventions.
* accessing specialist services or expertise in disability
* purchasing specific equipment, adaptive technology, devices, or materials to support learning.
* minor building or internal environmental modifications under $5,000, to support students with disability and/or strengthen inclusive school environments.
* Casual Relief Teaching (CRT) coverage, for staff to undertake activities related to inclusive education, including professional learning.
 |
|  | 5103 | Specialist School Activity Boost | The Specialist School Activity Boost provides funding to assist specialist schools and supported inclusion schools to deliver additional activities the support the curriculum such as arts, music, sports, cultural and social programs, for their students. Specialist schools and supported inclusion schools can face higher costs in making these experiences available to their students. This funding assists these schools to deliver additional activities. Activities might include, for example:* incursions and excursions for students delivered by external organisations.
* student attendance at camps
* establishing partnerships with local sports clubs (e.g., local bowling club) to deliver activities.
* purchasing resources or equipment to establish regular in-school access to activities (e.g. giant 10-pin bowling equipment)
* work experience and community activities
* developing targeted sports, arts, cultural and social experiences to be delivered by staff in-school
 |
|  | 5150 – 5199 | School Defined | (5150 – 5151 \*) |
| **520** | **Student Welfare** |
|  | 5201 \* | Student Welfare | Includes State Schools Relief Program, social service, collections, school nurse, first aid consumables, chaplaincy, student welfare coordination and related activities. |
|  | 5215 \* | Respectful Relationships Leads | Transactions relating to the implementation of Respectful Relationships - Leading Schools |
|  | 5216 \* | Respectful Relationships Partners | Transactions relating to the implementation of Respectful Relationships - Partner Schools |
|  | 5220 \* | Inclusive Education | Transactions relating to inclusive education grants |
|  | 5230 \* | Mental Health Fund | Transactions relating to the Mental Health Fund |
|  | 5250 –5299 | School Defined | (5250 – 5252 \*) |
| **530** | **Student Services** |
|  | 5301 \* | Student Services  | Includes careers guidance, work experience, student representative council, student conferences and related activities. |
|  | 5350 – 5399 | School Defined | (5350 \*) |
| **540** | **Overseas Fee-Paying Students** |
|  | 5401 \* | Overseas Fee-Paying Students | For use where schools enrol overseas fee payingstudents |
|  | 5450 - 5499 | School Defined | (5450 \*) |
| **550** | **Employee Health Management** |
| 550 | 5501 | Employee Health  | Includes occupational health and safety measures and related activities. |
|  | 5503 \* | Occ. Health and Safety |  |
|  | 5509 | Health and Wellbeing Activities |  |
|  | 5510 | Asbestos Removal |  |
|  | 5550 – 5599 | School Defined |  |
| **600** |  | **Building Services** |
|  | 6001 \* | Building Services and Utilities | The upkeep and maintenance of the school and related activities:* Contract cleaning services
* Electricity
* Gas
* Rates – Property
* Refuse and Garbage
* Salaries
* Sanitation items only
* Sewerage
* Water
 |
|  | 6050 – 6099 | School Defined | (6050 – 6060 \*) |
| **620** | **Maintenance** |
|  | 6201 \* | Maintenance and Minor Works  | All schools are required to undertake proactive maintenance planning, using all available information, including all maintenance identified through Rolling Facilities Maintenance (RFE) and ongoing routine maintenance.The Maintenance grant is paid on a quarterly basis as part of the Student Resource Package (SRP) Cash Grant. Also refer to the SRP Guide – [Maintenance (Reference 35)](https://www2.education.vic.gov.au/pal/student-resource-package-srp-school-infrastructure/guidance/maintenance-reference-35) for additional information. |
|  | 6222 | Maintenance Programs | **Planned Maintenance Program (PMP)**The PMP allocates targeted funding for school maintenance projects. These projects address priority one and two defects identified by the RFE.* Projects valued up to $50,000 are school led.
* Schools can choose to lead projects valued between $50,001 and $200,000 or request the VSBA to lead them.

**Maintenance Supplementary Programs**VSBA initiated or application-based programs. School to scope work and submit plan and projects. This category includes ongoing and one-off programs such as:* Maintenance programs including Gas Supply Upgrade Program and Safety Switch Upgrade Program
* Accessible Buildings Program
* Safe Trees Program
* Inclusive School Program
* Emergency Maintenance Programs that are small scale, where grants are provided directly to schools.
	+ Projects $50,000 and below school led.
	+ Projects $50,001 - $200,000 school or VSBA led.
* Underground Petroleum Storage Systems Removal Program
* Bushfire Preparedness (de-vegetation) Program
 |
|  | 6250 - 6299 | School Defined |  |
| **640** | **Inspections** |
|  | 6401 | Annual Contracts | The SRP provides funding related to undertake a range of activities to meet mandated Occupational Health and Safety or other compliance requirements. Inspections and servicing for the following specific tasks should be addressed using this funding:* Hygiene requirements (sanitary bins, nappy bins, sharps containers, etc.)
* Sewage and water treatments
* Lift (if required)
* Pest inspections
* Termite inspections
* Heating (for example hot water boilers and gas wall furnaces)
* Servicing of air-conditioning units
 |
|  | 6450- 6499 | School Defined |  |
| **650** | **Grounds / External Signage** |
|  | 6502\* | Grounds | The SRP Grounds allowance provides key source of funding to maintain school grounds in good condition including any maintenance related to grounds identified in the RFE and occupational health and safety requirements. Activities in this category include:* Gardens and grounds
* Playground maintenance
* Landscaping
* Fencing
* Site improvements
* External activities
* Signage
* Salaries
 |
|  | 6550 - 6599 | School Defined |  (6550 \*) |
| **660** | **Other Works** |
|  | 6602 | School Funded Cap Building Works | School led and school funded capital upgrades such as renovations and refurbishments. |
|  | 6650 - 6699 | School Defined |  |
| **690** | **Technical Support** |
|  | 6901 | Tech Support | Refer to Expenditure code 89201 Technical Support  |
|  | 6950 - 6999 | School Defined | (6950 \*) |

## Administration Programs

|  |  |  |  |
| --- | --- | --- | --- |
| Program | Sub program code | Program / Sub program title | Description |
| **700** | **Administrative Services** |
|  | 7001 \* | Administration | Administration and non-teaching areas of a school:* Salaries paid to office staff employed by School council including SCG Superannuation
* Furniture and equipment, maintenance and hire of office equipment.
* Postage and Telephone
* Insurance
* Bank charges
* Advertising
* Office requisites
* Photocopying
 |
|  | 7010 \* | Professional Development | Staff professional development |
|  | 7030 \* | Career Start | Backfill staffing to support the reduction of face-to-face teaching duties for teachers participating in Career Start. |
|  | 7050 -7099 | School Defined | (7050 – 7056 \*) |
| **710** | **Outside School Hours Care** |
|  | 7101 \* | Outside School Hours Care | Operation of the Outside School Hours Care program, including salaries, allowance and other recurrent costs. |
|  | 7150 - 7199 | School Defined | (7150 \*) |
| **720** | **Canteen** |
|  | 7201 \* | Canteen | Operation of the **school canteen**, including salaries, allowances and other recurrent cost.Use for Trading Operations and Canteen License |
|  | 7250 - 7299 | School Defined | (7250 – 7255 \*) |
| **730** | **General Trading** |
|  | 7302 \* | Uniform Sales – New |  |
|  | 7303  | Uniform Sales - Used |  |
|  | 7350 - 7399 | School Defined |  |

## Specific Purpose Programs

|  |  |  |  |
| --- | --- | --- | --- |
| Program | Sub program code | Program / Sub program title | Description |
| **800** | **Building Fund** |
|  | 8001 | Building Fund | Tax deductible community donations. Only for schools with Deductible Gift Recipient (DGR) status. |
|  | 8050 - 8099 | School Defined |  |
| **810** | **Library**  |
|  | 8101 | Library  | Tax deductible community donations. Only for schools with Deductible Gift Recipient (DGR) status. |
|  | 8150 - 8199 | School Defined |  |
| **820** | **Joint Use / Hire Facilities** |
|  | 8201  | Joint Use | Shared facilities where a signed joint use agreement is in place between two or more parties for example school and shire council. |
|  | 8202 | Gymnasium Hire | Hire of school gym. |
|  | 8203 | Theatre Hire | Hire of school theatre or similar. |
|  | 8204 | School Camp Hire | Hire of school owned camp |
|  | 8250 – 8299 | School Defined | (8250 – 8255 \*) |
| **830** | **Camps** |
|  | 8301 \* | Camps | Camps, bus fares and related activities. |
|  | 8320 - 8399 | School Defined | (8320 – 8326 \*) |
| **840** | **Excursions** |
|  | 8401 \* | Excursions | Excursions |
|  | 8420 - 8499 | School Defined | (8420 – 8421 \*) |
| **850** | **School Based Activities** |
|  | 8501 | School Based Activities | Activities held within the school |
|  | 8502 \* | Student Excellence |  |
|  | 8503 \* | Tutor Learning Initiative | All expenditure related to the Tutor Learning Initiative |
|  | 8520 - 8599 | School Defined | (8520 – 8521 \*) |
| **860** | **Casual Relief Teachers** |
|  | 8601 \* | Casual Relief Teachers | Casual Relief Teacher salaries and related costs. |
|  | 8650 – 8699 | School Defined | (8650 – 8655 \*) |
| **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 | (8750 \*) |
| **880** | **Accountability and Reporting** |
|  | 8801 \* | Accountability and Reporting | Preparation, publication and distribution of student reports, school annual reports, school magazines and newsletters, parent teacher nights, orientation programs, information programs, speech nights, presentation ceremonies and awards. |
|  | 8850 – 8899 | School Defined | (8850 – 8851\*) |
| **890** | **Vocational Ed and Training (VET)** |
|  | 8901 \* | Vocational Ed and Training (VET) | Operation of Vocational Education and Training Programs |
|  | 8950 - 8999 | School Defined | (8950 – 8955 \*) |
| **900** | **Curriculum Services**  |
|  | 9050 – 9099 | School Defined |  |
| **910** | **Regional Initiatives** |
|  | 9120 - 9199 | School Defined | (9120 \*) |
| **920** | **Cooperative** |
|  | 9201 | Cooperative | Items related to the Cooperative account. |
|  | 9250 - 9299 | School Defined |  |

## General Purpose Programs

|  |  |  |  |
| --- | --- | --- | --- |
| Program Code | Sub program code | Program / Sub program title | Description |
| **930** | **General Purpose** |
|  | 9302 | Lockers |  |
|  | 9350 - 9399 | School Defined | (9350 – 9358 \*) |
| **940** | **Revenue Control** |
|  | 9450 – 9498 | School Defined |  |
|  | 9499 | Revenue Control | Revenue received where only expenditure is required at program/subprogram levels: * SRP cash funding
* Commission
* Bank Interest
* Parent Contributions (Voluntary)
* Donations (that do not require an Acquittal)
* Grants (that do not require an Acquittal)
* Student teacher supervision (refer to HR web for payment process from eduPay)

**IMPORTANT: This subprogram MUST NOT be used for expenditure of any type** |
| **950** | **Aboriginal Student Supt. Assoc.** |
|  | 9550 - 9599 | School Defined |  |

## Commonwealth Programs

|  |  |  |  |
| --- | --- | --- | --- |
| Program Code | Sub program code | Program / Sub program title | Description |
| **960** | **Commonwealth Programs** |
|  | 9623 \* | Early Yrs. Koorie L&N (P-3) | Early Years Koorie Literacy and Numeracy Program (EYKLNP) – Prep to Year 3 |
|  | 9624\* | Early Yrs. Koorie L&N (4-6)  | Early Years Koorie Literacy and Numeracy Program (EYKLNP) – Years 4 – 6 |

## Student Support Programs

|  |  |  |  |
| --- | --- | --- | --- |
| Program Code | Sub program code | Program / Sub program title | Description  |
| **970** | **Student Support Services** |
|  | 9750 - 9799 | School Defined |  |

## DEPARTMENT Initiatives

|  |  |
| --- | --- |
| **Code** | **Description** |
| **000** | Not Applicable |
| **100** | Campus 1 |
| **200** | Campus 2 |
| **300** | Campus 3 |
| **315**  | Equity – **MANDATORY FOR ALL SCHOOLS** to record cash EXPENDITURE  |
| **331**  | Early Childhood Education |
| **400** | Campus 4 |
| **500** | Campus 5 |
| **600** | Campus 6 |
| **700** | Campus 7 |
| **800** | Campus 8 |
| **900** | Campus 9 |

**\* All initiatives are available in Edupay as GL Fund**

**Department of Education**

Financial Services Division

[PAL Finance Manual – Financial Management for Schools](https://www2.education.vic.gov.au/pal/finance-manual/policy)