

Expenditure Account Numbers
(in Numerical Order)

NNNN-XXXXX or NNNN-XXXXXX

Expenditure - Non Salary Items

Guide to classification

Account	Current Title	Account use description
5200	Advertising	Use for advertising tenders and other University wide advertising.
5201	Marketing	
5202	Promotional Materials	Materials designed to promote the Corporate image of the University.
5203	Other promotional expenses	
5211	Audit costs - internal audit	
5212	Audit costs - other	
5221	Maintenance - buildings	
5222	Maintenance - grounds	
5223	Minor works	
5231	Maintenance of Equipment	Repairs and servicing or replacement of component parts (but not full replacement) of equipment including annual service contracts, repairs to mowers and tractors, computers etc. Do not include repair to motor vehicles.
5231	Maintenance of Furniture & Fittings	Include all repairs to furniture or fittings.
5232	Postage	Where stamps etc are bought externally.
5233	Refuse removal	
5234	Security	
5235	Professional services	Professional services which are not Advertising, Marketing or promotional, Independent Contractors, or construction related.
5236	Other contract services	Contract services which are not Advertising, Marketing or Promotional, Independent Contractors, or construction related.
5237	System Support & Maintenance	
5250	Independent contractors Edcn	Costs for external providers to provide services that are part of the University's core business of education, training or academic research. Please contact Finance to get a full list of services which fall within this category.
5251	Independent contractors	Independent contractor expenses which do not fall within any other contractor expense.
5252	Independ contractor Placement	Costs for external providers to provide student experience and placement to University enrolled students.
5253	Indep contractor Accreditation	Costs for external providers to provide accreditation, certification and licensing of University services, programs, courses and facilities.
5260	Attractive Items >\$300	eg IPODs, Computers, White Goods etc
5261	Furniture & Fittings	New and replacement loose furniture and fittings. Includes desks, tables, chairs, cabinets for storing equipment including costs for fixing to buildings where appropriate.
5270	Hire - Facilities	Include hire cost of external facilities and venues.
5271	Leasing charges - equipment	
5272	Rental - property	
5273	Other lease/rental expense	
5281	Printing Services	All printing carried out by external printers (Not through Print Centre).
5282	Paper	Letterhead, A3, A4 or coloured paper.

Account	Current Title	Account use description
5300	Prizes	Merit based - includes post study Awards.
5301	Grants	One off equity based payments for expenses.
5302	Bursaries	Formerly called Equity Scholarships - targeted at students that are financially disadvantaged.
5303	Scholarships	Merit based Scholarships.
5304	Scholarships - Higher Degrees by Research	Merit based Scholarships - Research.
5312	Telephone	Personal Telephone Invoices paid by FedUni.
5318	Travel - Incidentals	Other expenses associated with travelling.
5320	Food & Drink - not subject To F.B.T.	Use for entertainment for University purposes or meals/catering associated with the day to day running of a School or Section (excluding staff development) which is not subject to Fringe Benefits Tax.
5321	Food & Drink - subject To F.B.T.	Use for entertainment for University purposes or meals/catering associated with the day to day running of a School or Section (excluding staff development) which is subject to Fringe Benefits Tax. The account should only include amounts on which the tax is levied.
5322	Food & Drink (no GST claim)	Use for meals/catering provided to a student, client, supplier or any other outside third party where the party do not pay for the food and drink and the event is NOT open to the public at large. Food and drink provided to associates and family members of University staff should not be processed on this account code, these should be coded to 5321.
5325	Travel - International	Travel costs outside Australia.
5327	Transport	Use for Parking, Myki, Car Hire, Taxi, Personal Mileage etc.
5331	Outside Study Program - LAFHA	Use for approved Outside Study Program Living Away From Home Allowance only.
5332	Event Fees	Approved Study program costs, conference/seminar registration fees, for staff within and outside Australia.
5336	Food & Drink	Meal expenses within and outside Australia.
5338	Travel - Domestic	Travel costs within Australia.
5340	Electricity	
5341	Gas	
5342	Rates - municipal	
5343	Rates - water	
5401	Bank Charges	Used by Finance for monthly charge of Purchasing Card.
5403	Expendable Materials	Consumable materials. "Consumable" in this context means fully consumed in use or having no residual value. Eg Stationery, Newspapers, Water, Printer supplies.
5404	Copyright - audio visual	
5405	Copyright - music	
5406	Copyright - print	
5408	Donations	Gifts of money made to external bodies. Not to be used for payments to staff or for services provided by third parties. Please refer to information and descriptions for Sponsorships and Gratuities.
5409	Elect licences - current year	
5411	Freight & cartage	
5412	Fringe Benefits Tax	Automatically coded when Fringe Benefits Tax is calculated according to Government Legislation. Tax expense incurred for providing non-salary benefits to staff and associates.
5413	Gifts	Costs relating to non-money gifts and presents provided. Please refer to information and descriptions for Sponsorships, Donations and Gratuities. NB. gifts provided to staff may incur FBT.

Account	Current Title	Account use description
5418	Laundry	
5419	Legal expenses	
5421	Motor vehicle expenses	
5423	Periodicals - current year	
5425	Recruitment Expenses	All costs associated with recruitment including: Advertising for the purpose of attracting applicants for vacancies (either new appointment or replacements) Travelling, interview and removal expenses associated with new appointments.
5427	Sponsorship	Costs of providing financial support to a conference, program, event or organisation in return for advertising, marketing or access rights.
5429	Subscriptions	Include annual membership fees for organisations.
5432	Work experience scheme	Costs related to hosting Secondary School students under a formal State Govt Schools Work Experience program.
5436	Administrative expenses	
5437	Course related expenditure	
5441	Program Delivery Costs	
7004	Equipment > \$5000	This is used for capital equipment purchases and is generally costed to a central account and depreciation then charged to individual accounts.
6500	Internal expense - (general) Debit (+)	<i>Internal expense transfers of a general nature, and not covered by a specific internal transfer code, between FedUni organisational units.</i>
6501	Internal income - (general) Credit (-)	<i>Internal income transfers of a general nature, and not covered by a specific internal transfer code, between FedUni organisational units.</i>
6510	Internal internet expense Debit (+)	<i>Charge to School/Section for FedUni Internet use.</i>
6511	Internal internet income Credit (-)	<i>Transfer of Internal funds to the central area responsible for paying the University's internet bills.</i>
6514	Internal telephone expense Debit (+)	<i>Charge to a School/Section for telephone usage charges.</i>
6515	Internal telephone income Credit (-)	<i>Transfer of Internal funds to the central area responsible for paying the University's phone bills.</i>
6520	Internal catering expense (FBT) Debit (+)	<i>Charge to School/Section for internal catering charges (subject to FBT).</i>
6522	Internal catering expense (no FBT) Debit (+)	<i>Charge to School/Section for internal catering charges (NOT subject to FBT).</i>
6523	Internal catering income Credit (-)	<i>Transfer of internal funds to Conference & Catering Services for catering provided.</i>
6524	Internal Merchandise expense Debit (+)	<i>Charge to School/Section for Fed Uni Merchandise</i>
6525	Internal Merchandise income Credit (-)	<i>Transfer of internal funds to the School/Section providing the Merchandise</i>
6530	Internal facility hire expense Debit (+)	<i>Charge to School/Section for hire of Fed Uni Meeting rooms, hire of FedUni facilities & FedUni accommodation</i>
6531	Internal facility hire income Credit (-)	<i>Transfer of internal funds to the School/Section providing the venue.</i>
6550	Internal motor vehicle expense Debit (+)	<i>Charge to School/Section for the use of a FedUni motor vehicle.</i>
6551	Internal motor vehicle income Credit (-)	<i>Transfer of internal funds to the central area responsible for paying the University's vehicle accounts.</i>
6566	Internal printing expense Debit (+)	<i>Charge to a School/Section for internal printing services.</i>
6567	Internal printing income Credit (-)	<i>Transfer of internal funds to Print Centre for internal printing services</i>
6570	Internal staff support Expense Debit (+)	<i>Charge to School/Section for Internally funded staff support, i.e.. FedUni short course fees, FedUni conference fees, FedUni internal training fees, Unisports fees etc.</i>
6571	Internal staff support income Credit (-)	<i>Transfer of internal funds to the FedUni School/Section who provided the staff support services.</i>

Account	Current Title	Account use description
6572	Internal Salaries & On-costs expense Debit (+)	<i>Charge to a School/Section for Staff Salary and Oncost expenditure incurred in separate cost centre of the University. Transfers using this code must be substantiated by a Labour Costing Substantiation Worksheet.</i>
6573	Internal Salaries & On-costs income Credit (-)	<i>Transfer of internal funds to the FedUni School/Section who provided the staff support. Transfers using this code must be substantiated by a Labour Costing Substantiation Worksheet.</i>
6586	Internal Infrastructure expense Debit (+)	<i>Charge to School/Section for infrastructure expense.</i>
6587	Internal Infrastructure income Credit (-)	<i>Transfer of internal funds to the School/Section responsible for collecting infrastructure.</i>

Please note:

1. When processing a journal entry an increase to Expenses or Costs is a DEBIT or positive (+) entry. An increase to Income or Revenue is a CREDIT or negative (-) entry.
2. Internal journals should use matched pairs of internal transfer account numbers. Eg. 6572/6573.
3. Internal journals should not use combinations of internal transfer account numbers (6500 series numbers) and external use accounts numbers.(1000, 2000, 3000, 4000, 5000 series).
4. Internal charges – an internal charge is a fee for a good or service levied on an internal area of the University by a separate internal area of the University where an external expense or cost has been incurred.