



Queensland University of Technology
The Australian Centre for Philanthropy
and Nonprofit Studies

Standard Chart of Accounts (and Data Dictionary)

(National – APRIL 2010)

Statement of Intent

This Standard Chart of Accounts (SCOA) and Data Dictionary are designed as a tool to assist nonprofit organisations, and funders (including government departments and agencies). The initial design was for those small to medium non government organisations (NGOs) that receive government funding without the benefit of internal professional participation. It has become apparent that others may find the SCOA of benefit especially in the use of the data dictionary.

This SCOA provides a consistency in accounting categories and terms within NGOs. In turn, this allows government departments to aggregate and compare financial data for policy development and administration costs are significantly reduced in both the government and nonprofit sectors.

The numbering in the SCOA is flexible. It is guided by a number of commercially available accounting packages and all accounts mentioned will not be required by all organisations that use the chart. There are references to the current Australian Accounting Standards (including IFRS) and these references are as included on the Accounting Standards Board website in October 2009. There is also reference to the relevant legislation items both nationally and state based. The overall numbering system follows a generally accepted principles approach of Assets = 1, Liabilities = 2 etc. Expenses are not further classified but rather included in an alphabetical order. This approach accommodates the multiple categories that any organisation may encounter especially in respect of acquittals to government agencies. Many organisations make acquittals to several departments and consensus prevailed with the alphabetical approach as most acceptable and flexible. This design is suggested to report in the “flattest” form for acquittal to departments and may be collated to meet the reporting requirements of internal management, the organisation and other various stakeholders.

The SCOA and Data Dictionary have been developed over a number of years through consultations throughout the nonprofit sector, the nonprofit peak bodies, advisors to the nonprofit sector and various government agencies at all levels.

For an online copy of the SCOA please go to: <https://wiki.qut.edu.au/display/CPNS/Standard+Chart+of+Accounts>.

This SCOA was originally designed for the small to medium nonprofit organisation which does not typically have an accounting department or a sophisticated accounting system. A number of medium to large organisations have taken the data dictionary as a guide for their charts of accounts and modified to suit and where appropriate adding extra accounts that are not defined in the SCOA. Some organisations have other requirements which require expansion into sub accounts for extra items and use of cost centre accounting for organisational projects and programs (both funded and unfunded). State based legislation has been considered for the SCOA particularly

in the area of fundraising, gambling and incorporated associations. There are other national/state projects where harmonisation is being considered that will require future update and streamlining of the SCOA.

Each state has different legislation for the formation of a nonprofit organisation as well as the national companies legislation. The incorporated associations legislation as well as trust, companies limited by guarantee, cooperative and other entities has been the subject of many discussions in other forums over the past number of years. The SCOA is intended to compliment or supplement the legislation as much as possible and acknowledges that there are some variations in requirements of organisations which may be required to be reflected in a SCOA.

This document is the culmination of the SCOA documents created for each of the states of New South Wales, Queensland, Western Australia and Victoria. ACT, the Northern Territory, South Australia and Tasmania may have legislation in relation to fundraising, gaming and collections which is not included in this draft. The differences between the NSW, QLD and WA documents are incremental with expansion of the data dictionary being the primary differences besides the specific state based legislation requirements. The Victorian October 2009 version formed the basis of the national version and inclusions of information from other states is where this document and the former vary.

ASSETS 1-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account	IFRS Accounting Standards References	Other Comments
1-0000	Assets	Assets are resources controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity.	Framework paras 49.1, 53-59	
1-1100	Current Assets	Current assets are all assets with future economic benefit expected to become available or used within the next 12 months. May be itemised as Major or Minor Assets if required.	AASB 101.60-61; 101.66	
1-1110	Cash at Bank - Restricted	Restricted cash represents funds to be used for a specific purpose, which relates to program or project or outcomes. This account does not include cash at bank or on hand that is used for the general operating purposes of the organisation. This account includes any roll-over funds and funds not yet allocated for a specific purpose whilst still relating to a program/project/s. This would include interest bearing deposits such as a building sinking fund and would usually be a "sub" account with the reconcilable accounts. Organisations should itemise by the nature of the restriction. If this amount is in negative, it is reported here. Note that negative cash at bank is often referred to as bank overdraft (and listed as a negative asset).	AASB 101.66(d), AASB107.6	Restricted and unrestricted is not specifically required by the Standards and usually applies through grant agreements. These accounts will usually be set up in accordance with the banking arrangements and this account may be a header with detailed accounts under. The structure will also be determined by the reconcilability of the accounts within the accounting system.
1-1120	Cash at Bank - Unrestricted	Unrestricted cash represents funds not allocated by a funding agreement for a specific purpose and is usually the general operating funds of an organisation. Some organisations may use sub accounts and itemise by account. If this amount is in negative, it is reported here. Note that negative cash at bank is often referred to as bank overdraft (and listed as a negative asset).	AASB 101.66(d)	Refer note above will also apply.
1-1140	Petty Cash	This account represents the amount of petty cash on hand at the end of the reporting period. It does not include cash at bank or till floats (1-1150). (Petty Cash and Cash Float should equal Cash on Hand which may be a header account).	AASB 101.66(d)	
1-1150	Cash Float	This account represents the cash float used for trading or specific program/project purposes. It does not represent petty cash (1-1140), or cash at bank and it is itemised by nature as required. (Petty Cash and Cash Float should equal Cash on Hand which may be a header account.).	AASB 101.66(d)	
1-1160	Undeposited Funds	This account represents the amount of undeposited funds (for temporary unallocated or unapplied funds) and is an automatic account feature in many software systems.		
1-1170	Short-Term Investments	This account includes term deposits and any short-term investments eg. securities, shares in listed or unlisted companies expected to be realised in the next 12 months.	AASB 101.66(d) AASB139	

1-1180	Prepayments	Prepayments on items such as insurance, rent and advertising that have been prepaid beyond this financial period. This account does not include prepaid memberships by the organisations members as a separate account is set up and identified as such.	AASB 101.78(b)	
1-1190	Accrued Income	Income accrued both throughout the year and at year end such as interest or program income to be received in future months.	AASB 101.54(d)	
1-1200	Other Financial Assets	Itemised according to type such as: * Deposits held: eg. electricity deposits, bonds, and similar deposits likely to be redeemed with the next financial period; * Non-financial Exchange Credits: eg. Bartercard credits and contra remaining on card; and * Deposits held for events: for a sporting club tour to be held in the next reporting period.	AASB 101.54(d) AASB139	
1-1210	Accounts Receivable	Also known as trade debtors. This account shows the gross accounts receivable still owing by debtors to the nonprofit organisation at the end of the financial period which are expected to be collected in the next 12 months. (This excludes rental debtors and staff debtors.)	AASB 101.54(h); 101.78(b)	A Debtors sub ledger may be used by an organisation as its members register and if that is the case, there would be separate Accounts Receivable and Provision for Doubtful Debts accounts set up to accommodate these in the same manner as the rental and staff debtors.
1-1220	Less: Provision for Doubtful Debts	This item (also known as Allowance for Doubtful Debts) is an estimate of the amount of debts not expected to be received in respect of outstanding debts.	AASB 101.54(h); 101.78(b)	
1-1230	Accounts Receivable - Rental Debtors	This represents rent charged but not yet collected from, or paid by tenants. These tenants may be commercial tenants, housing tenants, tenants at sports grounds, sub-tenants.	AASB 101.54(h); 101.78(b)	
1-1240	Less: Provision for Doubtful Debts - Rental Debtors	This is an estimate of the amount of rental debtors not expected to be received.	AASB 101.54(h); 101.78(b)	
1-1250	Other Debtors	This includes all other debtors other than trade debtors and rental debtors. This would include short-term loans made to staff members or committee members. It would also include imputation or franking credits owing to the nonprofit organisation by the ATO in respect of franked dividends. This account would normally be for one off debtors. If the organisation has a separate debt book for eg. Bond Debtors, a separate account should be raised.	AASB 101.54(h); 101.78(b)	
1-1260	Less: Provision for Doubtful Debts - Other Debtors	This is an estimate of the amount of debts not expected to be received in respect of outstanding debts.	AASB 101.54(h); 101.78(b)	
1-1300	Inventory on Hand	Items held for resale expected to be consumed in the next financial year. Includes fundraising stock, trading stock, publications for sale and client support inventory. Organisations may choose to use this account as a header account and include detail accounts such as bar and drinks; food;	AASB 102.36(b) AASB 101.54(g) and 101.78(c)	

		merchandise, uniforms for inventory on hand at the end of a reporting period.		
1-1400	Other Current Assets	Other current assets not specifically included in previous accounts and may include items held for sale or due to be sold or "one off" prepayments of memberships. Include also "equivalent of available for sale financial assets as at balance date and work-in-progress – specific accounts may be created for items if they are considered to be ongoing over time.	AASB 101.54(j) AASB139	
1-1500	ABN Withholding Credits	An accounting system default code to which ABN Withholding credits accrue (this may be identified with slight variations in the software).		
	Total Current Assets	This is a system calculated figure of total current assets.	AASB 101.55	
1-5000	Non-Current Assets	Non-current assets are all assets with future economic benefits not expected to become available or used within the next 12 months. May be classified into Major or Minor Assets if required. Organisations are also encouraged to discuss the issue of impairment of assets (AASB136) with their advisors to ensure compliance.	AASB 101.60-61 AASB136	
1-5100	Long-Term Investments	This account includes any long-term investments eg. securities or shares in listed and unlisted companies not expected to be realised in the next 12 months. Each year, the list is reviewed and any investments expected to be sold within the next 12 months should be moved to the relevant Current Assets account. It is good practice for organisations to maintain a separate register for all asset classes and that this account be a summation of all long term investments (one asset class). This account includes Investment properties as a separate account.	AASB 101.54(e) AASB139	
1-5150	Other Financial Assets	These accounts are separately itemised by their nature such as: * Deposits held (electricity deposits, bonds, and similar deposits unlikely to be redeemed within the next financial period); * Musical instrument loans to staff as quantified by the organisation; * Non-financial exchanged credits (eg. the accumulated value of the property management equity accrued from mortgage and funding agreements; Bartercard credits and contra remaining on card unlikely to be redeemed within the next financial period); and * Loans Receivable: some organisations have in their constitutions, the ability to lend money to members or others and these monies require repayment.	AASB 101.54(d) AASB139	
1-5210	Accounts Receivable	This account is also known as trade debtors and shows the gross accounts receivable still owing by debtors to the organisation at the end of the reporting period which are not expected to be collected 12 months from reporting date. (This excludes rental debtors and staff debtors as these are separately shown.)	AASB 101.54(h)	
1-5220	Less: Provision for Doubtful Debts	This is an estimate of the amount of debts not expected to be received in respect of outstanding debts.	AASB 101.54(h)	

1-5230	Accounts Receivable - Rental Debtors	This represents rent charged, but not yet collected from, or paid by tenants (and with a future benefit of greater than 12 months).	AASB 101.54(h)	
1-5240	Less: Provision for Doubtful Debts - Rental Debtors	This is an estimate of the amount of rental debtors not expected to be received.	AASB 101.54(h)	
1-5250	Other Debtors	This includes all other debtors other than trade debtors and rental debtors not included above and with an expected future benefit longer than 12 months.	AASB 101.54(h)	
1-5260	Less: Provision for Doubtful Debts - Other Debtors	This is an estimate of the amount of debts not expected to be received in respect of outstanding debts.	AASB 101.54(h)	
1-6000	Land	This account includes freehold and leasehold land which is shown at cost, impaired value or revalued amount and the standards require description any pertinent details.	AASB 116.58 AASB101.54(b) AASB136	
1-7100	Buildings	This account includes freehold or leasehold buildings and any improvements or revaluations to buildings - some organisations will separate improvements and revaluations into a separate account under a Buildings header. Buildings are separate to land even if they are acquired together. Buildings can include clubhouses and commercial buildings.	AASB 116.58 AASB101.54(b) AASB136	
1-7110	Less: Accumulated Depreciation on Buildings	This account represents the accumulated depreciation to date in respect of buildings and improvements. Investment properties do not need to be depreciated.	AASB 116.43 & 73	AASB140 applies to Investment Property
1-7120	Plant and Equipment	This account represents the total value of movable plant and equipment (excluding vehicles) that is owned or leased recorded at cost. The account includes all classes (movable plant and equipment; office furniture owned or leased; furniture and fittings installed in rental properties; office equipment (including computers and software) owned or leased; libraries and educational resources; allied health equipment; aids and equipment rented or leased to clients; sports equipment, musical instruments, art collections, costumes, scenery sets and (theatre, dance, opera) production properties). May be itemised according to the nature of the asset. (This account excludes rental properties.). These items are recorded at cost. In the case of donated assets, these are recorded at fair value. The assets shown here should reconcile to the asset register. Nonprofit organisations will need to determine the materiality threshold as to when an item is an asset or should be recognised as an expense (eg. \$5,000). It is suggested that these accounts be broken up to meet the business needs to include Improvements such as landscaping and surrounds, IT assets separately. Some organisations may have work in progress for long term activities. A sub-non-current asset account is recommended under the appropriate heading either Plant and Equipment or Intangibles (such as computer system implementation).	AASB 101.78(a) AASB116 AASB136	

1-7130	Less: Accumulated Depreciation on Plant and Equipment	Accumulated depreciation to date in respect of plant and equipment excluding rental properties for which a separate account is maintained.	AASB 116.73(a)	
1-7140	Rental Property Furniture & Fittings	This is the cost of the furniture and fittings installed in rental properties.	AASB 116 AASB 101.68(b)	
1-7150	Less: Accumulated Depreciation - Rental Properties Furniture & Fittings	Accumulated depreciation to date in respect of rental property furniture & fittings.	AASB 116.73(a)	
1-7160	Motor Vehicles	Motor vehicles (including buses) are recorded at cost and can be purchased, under hire purchase or leased.	AASB 116 AASB136	
1-7170	Less: Accumulated Depreciation on Motor Vehicles	Accumulated depreciation to date in respect of motor vehicles.	AASB 116.73(a)	
1-7180	Intangibles	This amount represents intangibles purchased (not internally generated) eg. goodwill, distribution rights, intellectual property, licences, patents, trademarks. Note also a sub-account structure could be used here to include work in progress over the course of a project such as computer software implementation.	AASB 138; AASB 101.54(c)	
1-7190	Less: Accumulated Amortisation on Intangibles	Accumulated amortisation to date in respect of intangible assets.	AASB 138.118	
1-7200	Other Non-Current Assets	Other non-current assets not specifically included in previous accounts which may include biological assets and long-term assets to be sold but not in the next 12 months. Separate accounts for items that are ongoing are suggested so that these accounts are not disproportionate.	AASB 101.54(f)	AASB 5 Non-current Assets Held for Sale and Discontinued Operations also applies.
	Total Non-Current Assets	This is a system calculated amount which represents the total Non-current assets.	AASB 101.55	
	Total Assets	This is a system calculated amount adding the total current assets plus the total Non-current assets.	AASB 101.55	

LIABILITIES 2-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account	IFRS Accounting Standards References	Other Comments
2-0000	Liabilities	A liability is a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic events.	Framework paras 49.1, 60-64	
2-1000	Current Liabilities	Current liabilities are liabilities with future economic losses expected to be used, or expended, or committed to be used within the next 12 months.	AASB 101.69-76	
2-1110	Accounts Payable	Accounts payable are also known as trade creditors. This account shows the gross accounts payable owing to trade creditors or suppliers at the end of the reporting period (other creditors such as banks are not included for items such as bank loans).	AASB 101.54 (k) & 78(b)	
2-1120	Accrued Expenses	This represents the liability component of amounts due at the end of the reporting period that remain unpaid. These include such expenses as unpaid salaries, unpaid electricity, unpaid telephone at year end.	AASB 101.54 (k) & 78(b)	
2-1130	Loans Payable	The balance of this account could be a header account for various loans from banks and other sources which are due and payable within the next 12 months. Examples for inclusion are bank loans, credit cards, current financial lease liabilities (excluding rental leases).	AASB 101.54(m)	
2-1140	Payables - Other	The balance in this account includes any and all other current payables such as <i>tenants' money held</i> (eg. bonds, unpaid maintenance expenses etc.) or deposits held for a specific event or activity. It also includes any one-off payables and provision for income tax and FBT payable (if this type of provision is applicable to the nonprofit organisation).	AASB 101.54(k)	
2-1150	GST Payable	The accounting software usually has GST related accounts configured automatically for adoption by organisations. This account represents the gross GST payable to the Australian Taxation Office as collected by the nonprofit organisation (some call this GST collected). Organisations may have a separate account such as a GST Control Account to assist in the reconciliation process. Please discuss your specific needs with accountant or professional advisor.	AASB 101.54(k)	
2-1160	Less GST Receivable	Gross GST receivable (input tax credits) from the Australian Taxation Office (some call this GST paid). Organisations may have a separate account such as a GST Control Account to assist in the reconciliation process. Please discuss your specific needs with your accountant or professional advisor.	AASB 101.54(k)	

2-1170	Employee Benefits/Employee Provisions	This account would be a header account or the first of several specific detail accounts. These accounts are for the current financial year and include Provision for Annual Leave, Provision for Long Service Leave; Provision for Personal/Carer's Leave. (PAYG Withholding Payable and Superannuation Payable are specifically separate accounts). These accounts can be expanded depending on how the nonprofit organisation has these activities structured, including "on leave".	AASB 101.54(l) & 78(d)	Fair Work Act 2009
2-1175	ABN Withholding Tax Payable	48.5% ABN Withholding tax withheld by the organisation where a creditor or supplier has not quoted an ABN and is over the statutory threshold for inclusion as a supplier.	AASB 101.54(k)	
2-1180	PAYG Withholding Payable	This account represents the PAYG withholding tax deducted from employees' gross salaries and not yet remitted to the ATO. This amount is paid to the ATO upon lodgement of the Business Activity Statement and this account is usually linked to the BAS reporting process within the accounting software.	AASB 101.54(k)	Some organisations collate this account with other payable accounts such as Superannuation Payable (2-1190) and employee deductions payable to a third party (for example medical insurance).
2-1190	Superannuation Payable	This account represents the summed Superannuation Payable to complying superannuation funds on behalf of all employees. Details for each person are usually held in the employee record in the payroll system. Individual's information is usually not included in this account.	AASB 101.54(k) , 54(l) & 78 (d)	
2-1200	Salary Sacrifice	This account can be used to record the amounts salary sacrificed by staff as a liability. It is usual to record each individual's information against their payroll record and this account is a summed account only.	AASB 101.54(k) , 54(l) & 78 (d)	
2-1210	Hire Purchase Liability	This account represents any amount owing under hire purchase agreements within the next 12 months for any asset type or class.	AASB 101.54(m)	
2-1220	Lease Liability	This account represents the total amount owing under lease agreements and due within the next 12 months.	AASB 117.31(b) AASB 101.54(m)	
2-1230	Revenue Received in Advance	Any revenue or income such as <i>rent received in advance, membership fees, contracts, sponsorships, subscriptions, box office</i> etc (but NOT grants) that span more than the current financial year.	AASB 101.54(j)	
2-1240	Grants Received in Advance	Any grants received in advance (or unexpended grants) which relate to future reporting periods. This account should be split between operating and capital grants and should be split between levels of government and government v philanthropic grants.	AASB 101.54(j)	
2-1250	Grants Repayable to Government Departments	This account is for those grants which relate to the current period rather than the future which are have not been spent, are unlikely to be spent and are required to be repaid to grantor - usually a specific government department.	AASB 101.54(j)	Note if ED180 is adopted, there will be changes required to the data dictionary relating to Grants Income and repayable amounts.

2-1260	Other Current Liabilities	This account can be used for any other current liabilities not specifically included in any of the accounts already listed. This also includes funds held in trust for a third party either paid by the government or another party to be passed onto different recipient than the organisation such as auspiced grants.	AASB 101.54(j) AASB101.98	
	Total Current Liabilities	This is a calculated figure through the nonprofit organisation's accounting system and reported as the total of current liabilities.	AASB 101.55	
2-2200	Non-Current Liabilities	This header account includes accounts with future economic losses not expected to be used, or expended, or committed to be used within the next 12 months. Generally, these include lease agreements and contracts (eg. vehicles, equipment, telecommunication provision) and the total generally includes specific detailed accounts for bank loans and overdrafts.	AASB 101.60	
2-2210	Hire Purchase Liability	Any amounts that are owed under a hire purchase agreement that has a life of more than 12 months in the future should be recorded against this account. Separate registers should be kept for multiple agreements.	AASB 101.54(m)	
2-2220	Lease Liability	Any long term lease agreements (over 12 months) such as motor vehicle agreements should be recorded against this account. Separate registers should be kept for each agreement and should include the current year as well as the future year obligations.	AASB 117.31(b) AASB 101.54 (m)	
2-2230	Loans Payable	These are the long-term component of any and all loans owed by the nonprofit organisation to banks and others. A separate register should be maintained for such activities.	AASB 101.54(m)	
2-2240	Employee Benefits/ Employee Provisions	Generally it would be that there are at least two detail accounts for <i>Provision for long service leave</i> and <i>Provision for Annual Leave</i> that has been accumulated by employees and is not expected to be paid within the next 12 months. Details for each employee would be in their payroll employment record.	AASB 101.54(l) & 78(d)	
2-2250	Other Non-Current Liabilities	This account can be used for any other liabilities that are not expended to be actioned in the next 12 months and that are not specifically listed. Separate accounts for items that are ongoing are suggested so that these accounts are not disproportionate.	AASB 101.54(j) AASB101.98	
	Total Non-Current Liabilities	This is a calculated figure through the nonprofit organisation's accounting system totalling all non-current liabilities.	AASB 101.55	
	Total Liabilities	This figure equals total current liabilities plus total non-current liabilities and is calculated through the accounting system and reported in designated formats.	AASB 101.55	

EQUITY/ACCUMULATED FUNDS 3-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account	IFRS Accounting Standards References	Other Comments
3-0000	Equity	Equity is defined as the residual interest in the assets of the entity after deducting all its liabilities.	Framework para 49, 65-68	
3-0500	Member Funds	This account includes any contributions made by members to establish the organisation. No ongoing member fees should be included - they are treated as revenue.		
3-1000	Retained Surplus/(Accumulated Losses)	This account represents the accumulated surplus of the organisation over the years. Alternatively, it can also represent the accumulated losses over time and these are "nett".	AASB 101.54(r)	
3-2000	Current Year Surplus/(Deficit)	The current year's surplus/(deficit) from the Income Statement or Profit and Loss Statement as calculated in the nonprofit organisation's accounting system.	AASB 101.88	
3-3000	Asset Revaluation Reserve	The asset revaluation reserve is generated because the nonprofit organisation has decided to revalue certain non-current assets, such as land and buildings. The amounts in the reserve are generally the difference between the asset's cost and its market (or current) value. Under the new Accounting standards, this may be also referred to as Asset Impairment Reserve.	AASB 101.79(b)	
3-4000	Other Reserves	Any other reserves established by the nonprofit organisation (such as the capital profits reserve, building maintenance reserve, bequests reserve, sinking fund, IT reserve etc) come under this account and can be broken into as many accounts as is necessary for the organisation. A reserve is essentially any amount of money specifically set aside by the management committee for future purposes. A reserve is an internal commitment or future internal provision determined by management at a board meeting. Capital Grant Reserve may be an "Other Reserve". Depending on the grant agreement, funds may be received by the organisation for capital purchase and subsequent yearly depreciation. A number of valid methods of recognition are used depending on the organisation's policy.	AASB 101.79(b) Capital Maintenance Adjustments Framework para 81	Separate reserve accounts should be created for organisations to monitor their use of capital grant funds including the accrual accounting treatment.
3-5000	Historical Balancing Account	This account is a default account used by and in accounting software when the total debits and credits do not equal (and is used when the accounts are being loaded). Under normal circumstances, this account will equal zero. If there is a balance, it should be immediately investigated.		
	Total Equity	This figure is automatically calculated by the organisation's accounting system.		

INCOME 4-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account	IFRS Accounting Standards References	Other Comments
4-0000	Income	For the purposes of this Chart of Accounts, Income is also referred to as Revenue. Income or Revenues are inflows or other enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. In-kind revenue can be expressed in this section. However where there is in-kind revenue there should be an equal and opposite in-kind expenditure recorded with a "NIL" effect on the surplus or deficit.	Framework par 70(a)	<i>Charities Amendment Act 2006</i> (Vic); <i>Charitable Fundraising Act 1991</i> (NSW); <i>Charitable and Non-profit Gaming Act 1999</i> (QLD); <i>Charitable Collections Act 1946</i> (WA)
4-1000	Grants	Not-for-profit entities obtain assets or services to provide goods and services to consumers and beneficiaries, in accordance with their objectives. Contributions, whether restricted or unrestricted, to a not-for-profit entity are non-reciprocal transfers which are made to maintain or increase the entity's capacity to provide those goods and services.	AASB 1004	Also the AASB is working on reporting by not-for-profits. Also note if ED180 is adopted, there will be changes required to the data dictionary relating to Grants Income and repayable amounts.
4-1010	Grants (Commonwealth) Operating – <i>Recurrent</i>	This account includes operating, recurrent funds received from Commonwealth including whole of organisation grants per capita (eg. for Kindergartens). This includes annual funding or multi-year funding.		
4-1020	Grants (Commonwealth) Operating – <i>Non-recurrent</i>	This account includes one-off grants from the Commonwealth operating or whole of organisation grants		
4-1030	Grants (Commonwealth) – <i>Capital</i>	This account represents capital grants received to acquire/purchase or construct properties, upgrade or enhance existing properties, or acquire/purchase other items reported as assets such as an individual piece of equipment such as a fire truck or photocopier or a building.		
4-1040	Grants (State) Operating – <i>Recurrent</i>	This account includes operating, recurrent funds received from State and can be whole of organisation. This includes annual funding or multi-year funding.		State also includes Territories in the context of the SCOA.
4-1050	Grants (State) Operating – <i>Non-recurrent</i>	This account represents one-off grants from the State including project grant sponsorships such as SA Living Health, WA Healthways, WA Lotteries Commission, Vic TACC.		
4-1060	Grants (State) – <i>Capital</i>	This account represents capital grants received to acquire/purchase or construct properties, upgrade or enhance existing properties, or acquire/purchase other items reported as assets.		
4-1070	Grants (Local) Operating – <i>Recurrent</i>	This account represents any operating contributions made by the local government authority in which the not-for-profit operates.		
4-1080	Grants (Local) Operating – <i>Non recurrent</i>	This account represents any one-off grants from the local authority in which the not-for-profit operates.		

4-1090	Grants (Local) – <i>Capital</i>	This account represents capital grants received from the local authority including donated land to housing co-operatives and sporting clubs.		
4-1100	Grants – <i>Other</i>	<p>This account represents any other government or agency contribution, or community organisation contribution including grants received through mediating agencies.</p> <p>* <i>Included</i> in this <i>Other Grants Income</i> is “subsidies”</p> <p>* <i>Included</i> are contributions in kind, such as services and assets received free of charge, or at an amount below market value. The amount represents the market value of the services or assets, minus the amount the organisation paid for them.</p> <p>* <i>Includes</i> grants income both brought forward and carried forward for unspent funds carried forward usually when a program is longer than twelve (12) months.</p> <p>* <i>Includes</i> contribution of internal services and assets to the program.</p> <p>* <i>Includes</i> grants from overseas from an overseas organisation (that may be a government agency or community organisation) to sponsor or exhibit an overseas activity/performance or event (from that government or organisation’s country).</p> <p>* <i>Includes</i> value of volunteer contribution.</p>		
4-2000	Fundraising – Gifts	<p>Revenue from voluntary support by way of gifts. (Definition of gifts: made voluntarily; do not provide a material benefit to the donor; essentially arise from benefaction, and proceed from detached and disinterested generosity. The following payments may <u>not be</u> gifts: purchases of raffle or art union tickets; purchases of chocolates, pens, etc; cost of attending fundraising dinners, even if the cost exceeds the value of the dinner; membership fees – though these may be fundraising contributions.) Refer also to http://www.ato.gov.au/nonprofit for further information about fundraising and gifts – brochures, flyers and fact sheets are available on this site.</p> <p>Registration with Consumer Affairs Victoria is a requirement under the <i>Fundraising Appeals Act (Vic) 1998</i> and exemptions apply for registration (www.consumer.vic.gov.au).</p>		
	Vic only			
4-2010	Donations received	This account includes all donations and gifts in both the monetary and non-monetary form that would (in the case of a Deductible Gift Recipient – DGR) be credited to the Gift Fund.		Taxation Ruling TR 2000/12 for gift fund http://www.ato.gov.au . Div 30 ITAA (1997) and NonProfit News Service articles outline such items as restricted donation eg. building fund DGR; designated donation eg. board decides to spend money specifically on a project.
4-2020	Tax Deductible Donations (Non-public)	This includes donations from members, supporters and employees to comply with fundraising laws in each state.		<i>Fundraising Appeals Act 1998 (Vic)</i> ; <i>Charitable Collections Act 1946 (WA)</i> ; Refer s5 <i>Collections Act 1966 (QLD)</i> for definition of “appeal for support”; Under NSW legislation, fees for renewal of membership of an organisation and any other contributions from

				members are not fundraising income. Refer s5 <i>Charitable Fundraising Act 1991</i> (NSW) for definition of "fundraising appeal"
4-2030	Donations (Public collections)	This account includes donations from public collections to comply with fundraising laws.		<i>Fundraising Appeals Act 1998</i> (Vic); <i>Charitable Collections Act 1946</i> (WA); Refer s5 <i>Collections Act 1966</i> (QLD) for definition of "appeal for support"; Refer s5 <i>Charitable Fundraising Act 1991</i> (NSW) for definition of "fundraising appeal".
4-2040	Non-tax deductible gifts	This account Includes proceeds from money box collections and other donations less than \$2.00, donations of property valued less than \$5,000.00 and other gifts and donations that do not qualify as tax deductible gifts.		
4-2050	Bequests	This account includes bequests and memorial gifts as actually received. It is also usual for an organisation to maintain a bequest register for future bequests.		
4-3000	Fundraising - Contributions	Major subheading and subtotal used to record all voluntary contributions other than donations or gifts and not market-value trading. Refer <i>A New Tax System (Goods and Services Tax) Act 1999</i> : For example - S38-250 nominal consideration; S38-270 Raffles and Bingo conducted by charitable institutions. Also refer to Table of Contributions, S30-15 <i>Income Tax Assessment Act 1997</i> .		
4-3010	Contributions (Members)	This account includes all contributions from members, affiliation fees, supporters and employees, that do not qualify as gifts such as membership levies, sponsorship of participants in "-athons", etc.		Under NSW legislation, fees for renewal of membership of an organisation and any other contributions from members are not fundraising income. <i>Charitable Fundraising Act 1991</i> (NSW)
4-3020	Contributions (Public)	This account includes all contributions from the public that do not qualify as gifts such as where there is a material benefit to the donor.		Refer to www.ato.gov.au for further information of inclusions
4-3030	Contributions (Government)	This account is the non-reciprocal grants from governments where there is no legally binding contract to provide specified services with the contribution. (Note: Where there is an obligation to supply some goods or services to the government, the grant is to be treated as "Revenue from Services"--and not included in "Fundraising".)		
4-3040	Contributions (Philanthropic trusts and corporations)	This account includes non-reciprocal grants from other incorporated bodies or trusts where there is no legally binding contract to provide specified services with the contributions. (Note: Where there is an obligation to supply some goods or services to the government, the grant is to be treated as "Revenue from Services" - and not included in "Fundraising".)		Refer GSTR 2000/11 - Goods and Services Tax: Grants of Financial Assistance and Philanthropy Australia http://www.philanthropy.org.au/

4-3050 NSW only	Contributions (Traders)	All contributions received from a trader engaged to supply goods or services on a "for profit" basis (eg. telemarketing services, face-to-face appeal, clothing collection services).		Also see chapters 16, 24 & 26 of <i>Best Practice Guidelines for Charitable Organisations</i> at: http://www.olgr.nsw.gov.au/pdfs/char_fund_bpg.pdf , s11 <i>Charitable Fundraising Act 1991</i> (NSW) – definition of "Trader"
4-4000	Trading/Operating Activities	All transactions not included under Fundraising - Gifts (4-2000 above), Fundraising - Contributions (4-3000 above), which include a market value material benefit to the parties involved. Refer Nonprofit Tax Rulings on Income accounts where an organisation can record "in kind" transactions and should have an equal and opposite Expense account for the value. Some organisations will need to expand their trading and operating activities to suit their specific requirements and transactions.		
4-4010	Sales of goods	This account represents the sale made by the nonprofit of all goods (purchased or donated) . This is the most common trading account of organisations and could be a header account with various detail accounts with sub-headings to cover activities such as retail, uniforms, merchandise and products, tickets, food & beverage, programs.		
4-4020	Fees and Charges - <i>Restricted</i>	This account represents the sale of provision or services by the nonprofit. This restriction is required by some Service Agreements. Includes client recovery depending on Service Agreement restrictions and clauses. Government funded child care where the parent component is \$30 and the government component is \$20 would be included in this account - the split will depend on the arrangement for the parent component - it may be unrestricted in the agreement so the \$30 would be recorded in the next account.		
4-4030	Fees and Charges - <i>Unrestricted</i>	This account represents the sale or provision or services by the nonprofit. Includes client recovery depending on Service Agreement restrictions and clauses. An example of these fees could be a member fee for service for child care (see account above as well - agreement dependant).		
4-4040	Other Fees and Charges	This account includes any items that are not regular and may be a header account with detail accounts for Management fees or Auspicing fees raised as well as the other inclusions in this definition. This account also includes service charges, that is, an intra-organisation service fee that is charged by one part of the organisation to another part of the same organisation). Some organisations also charge a levy for salary sacrifice services. This account also includes consultancy income for overseas visitors.		
4-4050	Sponsorship and licensing fees	This account includes all sponsorships and licensing fees received by the nonprofit organisation as well as royalties collected on behalf of clients, eg. artists. May include residential accommodation, hostel, village clients & childcare fees - depending on agreements, these may be included in Fees and Charges (either restricted or unrestricted) above. Some organisations will need to split out their sponsorship into a header with detail accounts because of the significance of these activities to their area of the sector.		<i>Charities Amendment Act 2006</i> (Vic); Sponsorship is also regarded as a component of fundraising income and may be included as a sub account under 4-3000 <i>Charitable Fundraising Act 1991</i> (NSW); <i>Collections Act 1996</i> (QLD); <i>Charitable Collections Act 1946</i> (WA)

4-4060	Income from Raffles and Gaming	This account records revenue from raffles and auctions (as per the legislation).		<i>Fundraising Appeals Act 1998 (Vic) and Gambling Regulation Act 2003 (Vic); Also see Chapter 33 of Best Practice Guidelines for Charitable Organisations at: http://www.olgr.nsw.gov.au/pdfs/char_fund_bpg.pdf Lotteries and Art Unions Act 1901 (NSW); Charitable and Non-profit Gaming Act 1999 (QLD) s 78; Gaming Machine Act 1991 (QLD); Wagering Act 1998 (QLD); Keno Act 1996 (QLD); Charitable Collections Act 1946 (WA); Gaming Commission Act 1987 (WA)</i>
4-4070	Sales of tickets	This account refers to the GST-free status of certain goods and services supplied by a supplier which is a charitable institution, the trustee of a charitable fund, or a gift-deductible entity. For example include balls and performances and exclude raffles and auctions (both bid and silent).		GST Act Subpara. 39-250(2)(b)(ii)
4-4080 NSW only	Membership Fees	This account refers to the membership fees paid to the organisation.		Under NSW legislation, fees for renewal of membership of an organisation is not fundraising income. <i>Charitable Fundraising Act 1991 (NSW) s5(3)(a)</i>
4-5000	Other Income	Income that is not in any other category.		
4-5010	Interest - <i>Restricted</i>	This account represents bank interest earned on the investment of funds provided for a specific purpose. Sub account may include "Interest on Resident's Board". May include investment income from managed funds.	AASB 118.35(b)(iii)	
4-5020	Interest - <i>Unrestricted</i>	This account includes interest earned on cash or banked funds, classified as operating funds. May include investment income from managed funds and depending on the organisations operations, may be a header account with sub-accounts.	AASB 118.35(b)(iii)	
4-5030	Rental income	This account is for any rent received from tenants or sub-tenants and includes all rents not yet collected but is owed by the tenant to the organisation - these should be invoiced in a rental register. The account includes services of the organisation if that is their "business" eg. chargeable client tours, venue hire, equipment hire, signage income. Depending on the organisation, this could be a trading/operating activity rather than included in <i>Other</i> as an unusual transaction.	AASB 118.35(b)(ii)	
4-5035 New in WA and Vic – not in QLD or NSW	Recoupments	This account includes recoupments such as electricity for sublet arrangements, insurance recoupments for Workers Compensation, salaries for jury duty, award/panel/presentation/conference/national body participation payments for cost recoveries such as airfares, accommodation. This is also known as cost recovery/ies		

4-5040	Dividends Received	This account includes all franked and unfranked dividends received by the nonprofit organisation. Each type of dividend should have its own account eg. one for Franked and one for Unfranked Dividends and this account may be a header account with sub-headings/detailed accounts.	AASB 118.35(b)(v)	
4-5050	Other/Sundry Income	<p>This account includes franking credits received from ATO in respect of franked dividends.</p> <p>* <i>Includes Commonwealth Traineeship Subsidies.</i></p> <p>* Includes reimbursement of funds for salaries and wages paid by a third party when staff are required to be replaced <i>excluding</i> workcover/workers compensation which should be a sub-account under Salaries and Wages (6-0600-6-0609).</p> <p>* <i>Includes employees' contributions to fringe benefits and volunteer income.</i></p>	AASB 118.35(b)	
4-5060	Gain on Sale of Non-Current Assets	This account is a calculated figure that is the difference between the sale proceeds and the written-down value of the asset at the date of disposal. All assets sold should be included here - there is also a <i>Loss on Sale of Assets</i> account in the Expenses (6—0460). An organisation may "net" the gains and losses into this account and show a "negative" revenue for management purposes but for reporting purposes these are required to be separate.	Framework par 75	
	Total Income	This is a calculated figure by the accounting software of the organisation and may be in different calculations and sub-totals for reporting purposes for different stakeholders.		

COST OF GOODS SOLD 5-0000

<i>MYOB Account Number</i>	<i>Suggested Account Name</i>	<i>Data Dictionary/Description of Account</i>	<i>IFRS Accounting Standards References</i>	<i>Other Comments</i>
5-0000	Cost of Goods Sold	The cost price of the goods sold during the financial year by the nonprofit organisation. This is a high level framework where accounts should be expanded as needed for the nonprofit organisation. Nonprofit organisations with shops, retail centres, merchandising, bars, and hospitality centres will require COGS or Cost of Sales categories in their ledgers. Organisations without these activities will not require this category and therefore do not need to include in their structure. Cost of sales for the Arts sector specifically includes goods for resale such as artworks and books.	AASB102 - note Aus for not-for-profit organisations particularly Aus34.1 and 36.1	
5-0100	Opening Stock	This account represents the opening value of stock owned by the nonprofit organisation. This amount is determined by rolling over the value of closing stock at the end of the previous financial year. This can be broken down into various sub-accounts such as food, merchandise, bar and drinks	AASB 102.36(b)	
5-0200	Purchases	This account represents the purchases made by the nonprofit organisation during the financial year. This can be broken down into various sub-accounts. Includes materials purchased, if the nonprofit organisation makes its own products, rather than buying them. A separate account could be used for Brochures and promotional material that is excluded from 6-0520. Use the Header/Detail account process/range for these accounts. It is expected that this category would be a header with several detail accounts as required by the nonprofit organisation.	AASB 102.36(d)	Any salaries and wages associated here must be recorded as expenses and not cost of sales.
5-0300	Freight Inwards	The cost of transportation and freight relating to goods purchased (not sold) by the nonprofit organisation.		
5-0400	Less: Closing Stock	This account represents the value of closing stock as at the end of the financial year and must also be measured at the lower of cost and net realisable value.	AASB 102.9,23-33	
	Cost of Goods Sold	This calculation is done by the nonprofit organisation's accounting software/system and is configured when the "company" or "organisation" is set up in the software.		

EXPENSES 6-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account	IFRS Accounting Standards References	Other Comments
6-0000	Expenses	<p>This is a heading within the structure of accounts within the accountings software. Expenses are outflows or depletions of assets or occurrences of liabilities that result in decreases in equity other than those relating to equity. Organisations may elect to record "in kind" transactions in expense accounts and should have an equal and opposite Income account for the value for a nil nett result. Generally small to medium organisations do not recognise these items in their accounts. The accounts included here are in alphabetic order. Some organisations may require their reporting to be collections of accounts and that is their prerogative.</p> <p>Note: Generally cost recovery should be recognised as an income item. Some agreements require a "negative" expense reducing the actual amount recorded by the organisation. If this is the case, the original cost should be recorded as the expense (eg. airline ticket against Travel & Accommodation (6-0710) and the cost recovery from the volunteer or participant to be against the same account and with a nett effect (usually of nil)). It is recommended that if cost recoveries are "normal and usual" practice, that the organisation sets up sub-accounts to the expenses to track activities.</p>	Framework par 70(b)	Any employee costs should be included in salaries and wages and should be reported under other expense categories such as any of the "fees".
6-0010	Accounting Fees	This account represents accounting and bookkeeping fees. It <i>excludes</i> audit fees (which is its own separate account - 6-0050). <i>Includes</i> direct and indirect tax advice such as GST and FBT; Financial Business advice; financial report preparation and book-keeping services.		
6-0020	Advertising & Promotion	This account covers all advertising, marketing and promotion fees paid by nonprofits in the course of marketing, advertising and promotion of events and services, etc. It <i>includes</i> all printing relating to promotional material and website maintenance, design, content (not capitalised) and <i>excludes</i> any marketing staff and management salaries. It <i>includes</i> trophies and awards (for sporting clubs, signage, sponsor serving (such as tickets but not entertainment), merchandising and uniforms provided by the organisation for any specific event/promotion/campaign etc.		
6-0025	Agency Temp Staff	This account includes the costs of temporary staff employed for whatever reason from an agency. This account <i>excludes</i> consultancy staff.		
6-0030	Amortisation Expense	This account is the amortisation expense calculated for the current year relating to intangible assets. Depending on the organisation, this account may be updated on a monthly, quarterly, six monthly or annual basis.	AASB 138.118(d)	

6-0040	Assets Purchased <\$5,000	The amount of \$5,000 is arbitrary and reliant on the organisation's asset policy; a different limit may be set by the organisation as part of its policy. This account shows all assets (including computers) purchased by the nonprofit organisation that have an individual value of less than \$5,000 each such as cemetery shovels, uniforms for sporting clubs, tables and chairs for meeting rooms. Any asset above \$5,000 is to be capitalised and shown as an asset in the Balance Sheet. Some items that are expensed may still need to be recorded in the Fixed Asset Register. A separate account may be set up for assets over the threshold as a holding account during the year - assets that would be included in this extra account would be capitalised at year end. This account may be a header account with detailed sub-accounts such as IT purchases < \$5,000 each, Furniture and Fittings < \$5,000, Sporting equipment < \$5,000, Art equipment < \$5,000, Art < \$5,000.		Each organisation should also consider the ATO difference between asset and equipment - this will depend on the organisational activities. If an organisation has a different amount to \$5000, this should be used in the account name.
6-0050	Audit Fees	This account <i>includes</i> fees directly associated with an audit of financial statements. It <i>excludes</i> accounting or bookkeeping fees (these are included in Accounting Fees (6-0010)).	AASB 101.AUS 138(a)	
6-0060	Auspicing Fees	This account represents fees paid by a non-profit organisation to another organisation for providing auspicing support. The auspicing organisation signs agreements, carries financial risk and legal responsibility for activities of the auspiced organisation. It also includes internal auspicing fees. That is auspicing may be internal across the whole organisation or it may be with an external organisation. These are true auspicing rather than recoupment of administrative and project expenses. Organisations may choose to have multiple accounts for auspicing to manage these from an organisational perspective.		
6-0070	Bank Charges	This account represents all charges associated with the various bank accounts held by a nonprofit. * It <i>includes</i> State Government Tax, account keeping fees, EFTPOS fees, etc. * It <i>excludes</i> credit card fees (which are recorded in a separate account).		
6-0080	Bad Debts	This account records those debts which have been written off due to non-recovery.		GSTR 2000/2A Addendum - GST Adjustment for Bad Debts
6-0085 New in Vic – not in other states	Board/Governance Expenses	This account included any expenses related to boards, management committees, governance activities, finance committees, audit committees such as travel and accommodation for meetings, reimbursement of expenses to those on the committees (kept separate to organisational volunteers), Annual General Meeting expenses. This account <i>includes</i> costs of babysitting for volunteer board member to attend meetings (FBT implications will apply). This account <i>excludes</i> meeting fees, sitting fees, directors fees as these are part of salaries and wages.		

6-0090	Business Planning, Reporting and Evaluation Costs	This account represents the costs of preparing and drafting submissions, business plans, marketing plans, volunteer management plans, risk management and operational plans, as well as the costs of feasibility studies. This account is specifically for administration costs incurred by the organisation (not related to service delivery objectives). This account includes both pre and post program or project costs and evaluation, development and research that occurs within an organisation. Ongoing "execution" costs such as reporting and evaluation of Risk Management are <i>included</i> in this account. Some organisations may wish to use this as a header breaking down specific accounts for management purposes.		
6-0100	Cleaning & Pest Control	This account represents all costs attached to general cleaning and cleaning materials, including waste disposal (including confidential disposal and shredding) as necessary but not related to for specific client activities (excluding meeting rooms used to meeting clients) - use 6-0110 to 6-0200 or client consumables 6-0210 and <i>includes</i> Pest control and termite protection. * It <i>excludes</i> security expenses, which are in a separate account.		
6-0110 to 6-0200	Client Support Services	This account would be a header account with a multiple of detail accounts under it. As a summary account, this account represents the costs of all services provided to client/participants. Different "sub" sectors will classify separately - aged care, international aid & development, child care, community services, disabilities, arts and culture (venue and exhibition; production and exhibition staging, travel and touring), sporting bodies or membership bodies. Therefore, the term "client" may be changed to "member" or "event". * This account <i>includes</i> costs associated with providing education and support, tutoring, school and pre-school support, education fees and child care support. * This account <i>includes</i> the costs associated with parenting/carer training, parenting/carer counselling, parenting/carer help and sibling support. * This account <i>includes</i> the costs associated with personal care, personal development, holiday assistance, transport assistance, community access, recreational support, life skills training and translation fees for clients. * It <i>includes</i> the costs associated with providing physiotherapy, occupational therapy, speech therapy, psychology, medical, dental, and other support. *It <i>includes</i> brokerage for sourcing specialist services for clients. *It <i>includes</i> venue and exhibition costs such as venue hire such as theatre, performance, rehearsal or exhibition space, front of house costs. *It <i>includes</i> production and exhibition staging costs such as equipment, lighting, audio visual, staging and materials. *It <i>includes</i> travel and touring costs associated with performing and exhibiting outside "home" location including transport, packing and crating costs, installation, demounting, bump-in/out.		Different parts of the NFP sector may have a different overall emphasis to "Client Support Services" title such as Production/Exhibition/Touring and Program Costs in the Arts sector.

		<p>*It <i>includes</i> program costs such as workshops, classes, seminars for external participants and the general public, mentor and development costs (eg. cost of residences).</p> <p>*It <i>includes</i> professional interpreters and translators in the cost of engaging language services for the participation and inclusion of people from diverse cultural and linguistic backgrounds.</p> <p>* This account <i>includes</i> the costs of providing respite support for client/participants.</p> <p>* This account <i>includes</i> the cost of providing a sporting event or an arts & culture event - the account name used may include "event coordination".</p> <p>* This account <i>includes</i> costs of developing education kits developed for clients and the general public.</p> <p>* This account <i>includes</i> emergency relief, such as cash payments.</p> <p>* This account <i>excludes</i> education kits (included in Client Support Consumables) and salary and wages of staff including per diems or direct fees (which is included in Salaries and Wages).</p>		
6-0210	Client Support Consumables	<p>This account <i>includes</i> the costs of providing <i>consumables, medical and surgical</i> supplies to clients/participants, eg. costs associated with providing sterilisers, needles and domestic supplies and appliances to clients/participants.</p> <p>* This account <i>includes</i> education kits, consumable equipment.</p> <p>* This account <i>includes</i> any consumables for which an inventory is maintained.</p>		
6-0220	Computer Expenses	<p>This account <i>includes</i> all computer costs, including e-mail, internet and website development and maintenance. It also includes the cost of computer software expensed (but excludes training costs). Whilst most costs of development and maintenance of websites are an expense, in some limited instances, the costs may be capitalised.</p> <p>* This account <i>excludes</i> telecommunication and internet charges.</p> <p>* This account <i>excludes</i> computer equipment <\$5,000 (included in Assets < \$5,000).</p> <p>* This account <i>includes</i> the repairs and maintenance of computers (unless separately disclosed).</p>		
6-0230	Consultancy Fees	<p>This account covers fees paid to <i>external consultants and contractors</i> (with respect to delivery of funded services and these are not distinguished). Tendering costs to be included. Translation fees for the organisation are <i>included</i> - translation fees for clients are <i>excluded</i> and <i>included</i> in 6-0110 to 6-0200 Client Support Services. <i>Includes</i> panel and recruitment costs and non accounting fees by the accountant or accounting firms eg. development of training manuals.</p>		<p>S11 Charitable Fundraising Act 1991 (NSW) definition of "trader". Also see chapters 16, 24 & 26 of <i>Best Practice Guidelines for Charitable Organisations</i> at: http://www.lgr.nsw.gov.au/pdfs/char_fund_bpg.pdf.</p>

		* It <i>excludes</i> year end audit fees, accounting fees, legal fees, evaluators' fees, auspic fees, and management service fees and agency temp staff. For ease, the organisation may choose to split consultancy fees into funded and unfunded and that requires a new account number of say 6-0231 or by type eg. Recruitment consultancy, IT consultancy and use sub accounts.		
6-0240	Credit Card Fees	This account records credit card fees, such as merchant fees, but <i>excludes</i> bank charges. This <i>includes</i> non-banking credit cards such as Amex and Diners as well as Commonwealth cards (used by some clients).		
	Depreciation is a group of accounts that could be arranged with a header and detail accounts for management accounts. A detail account that is not included is Depreciation - Other - this may be used if the organisation has an asset that does not fit into any other category.			
6-0250	Depreciation - Building	Depreciation expense for the current year relating to buildings.	AASB 116.48 and AASB 116.73(e)(vii)	Useful life for taxation purposes should refer to the ITAA 1997 (Division 43).
6-0260	Depreciation - Motor Vehicle	Depreciation expense for the current year relating to motor vehicles.	AASB 116.73(e)(vii) and AASB 116.48	Refer to TR 2000/18 for useful life recommendations.
6-0270	Depreciation - Plant & Equipment	Depreciation expense for the current year relating to plant and equipment. If the organisation maintains separate general ledger accounts for furniture and fittings OR IT, OR any other plant and equipment, a separate depreciation account should be created for each.	AASB 116.73(e)(vii) and AASB 116.48	Refer to TR 2000/18 for useful life recommendations.
6-0280	Depreciation - Rental Properties	Depreciation expense for the current year relating to rental properties.	AASB 116.73(e)(vii) and AASB 116.48	Refer to TR 2000/18 for useful life recommendations.
6-0290	Depreciation - Rental Properties Furniture & Fittings	This account includes all depreciation that relates to furniture & fittings installed in rental properties.	AASB 116.73(e)(vii) and AASB 116.48	Refer to TR 2000/18 for useful life recommendations.
6-0300	Donations Paid	This account represents all donations and contributions made by the nonprofit organisation. This account may be required to be a header or broken into deductible and non-deductible depending on ATO status and definition of the recipient. Some organisations have Deductible Gift Recipient (DGR) status with the ATO - see the ATO website for the current list.	AASB 1004	The ATO has issued a guideline on donations that are deductible at: http://www.ato.gov.au/nonprofit/content.asp?doc=/content/18699.htm .
6-0310	Employment Support and Supervision Costs	This account covers all costs associated with employment support (eg. job support, vocational development, supervision costs). It <i>excludes</i> the salary and wages of the staff undertaking the role - these are <i>included</i> in Salaries & Wages. * The account <i>includes</i> all costs associated with supervision, counselling and debriefing of staff. These may be shown as separate account headings.		

6-0315	Entertainment Costs	Deductible and non-deductible entertainment costs should be included in this account. It may be useful for organisations to have two accounts one for each deductible costs and non-deductible costs. Special functions and events would be included in these accounts.		Various ATO fact sheets exist in relation to the deductibility of entertainment.
6-0320	Equipment Hire/Lease	This account represents all hiring or operating leasing costs of equipment by the nonprofit organisation. This account <i>excludes</i> finance lease costs. * This account <i>excludes</i> motor vehicle leases.	AASB 117.33	
6-0330	Fees & Permits	This account represents licence fees, ASIC fees, business name fees, annual incorporation fees paid to the state consumer affairs organisation (eg. Consumer Affairs Victoria or equivalent), and all other fees paid to regulators. These include working with children checks, criminal history, police checks, aged care fees, child care facility fees, strata fees, trademarks, copyright fees.		
6-0340 to 6-0370 Vic only	Fundraising Expenses	These accounts represent expenses associated with fundraising appeals: including doorknock appeals, telemarketing, traffic intersection/highway collections, donations to clothing bins, sales of goods at opportunity shops, appeals run by commercial fundraisers, public appeals to support a club, association or an environmental or community cause, public appeals to support a cause or person or group of persons, and the sale of goods where portions of the sale price are donated to a nonprofit organisation or cause. Permits may be required for fundraising appeals under the <i>Fundraising Appeals Act 1998</i> .		<i>Fundraising Appeals Act 1998</i> (Vic)
6-0340 to 6-0370 Qld only	Fundraising Expenses - General	This account represents all expenses associated with fundraising, including charitable games, eg. bingo and raffles. Fundraising expenses <i>include</i> : cost of prizes; cost of incentive prizes; salaries, wages and commissions; printing costs; stationery costs; postage costs; advertising costs; licence fees, miscellaneous costs.		<i>Charitable and Non-Profit Gaming Act 1999, S78.</i> (QLD)
6-0340 to 6-0390 WA only	Fundraising and Gaming Expenses	This account represents all expenses associated with fundraising, including charitable games, eg. bingo, raffles and gaming. Fundraising expenses <i>include</i> : cost of prizes; cost of incentive prizes; salaries, wages and commissions; printing costs; stationery costs; postage costs; advertising costs; licence fees, miscellaneous costs.		<i>Charitable Collections Act 1946, Gaming & Wagering Commission Act 1987</i> , Department of Consumer & Employment Protection webpage: http://www.docep.wa.gov.au/ConsumerProtection/Content/Business/Charities/
6-0340 to 6-0390 NSW only	Fundraising Expenses - General	These accounts represent all expenses associated with fundraising, including charitable games, eg. art unions, charity housie and raffles. Fundraising expenses <i>include</i> : cost of prizes; cost of incentive prizes; salaries, wages and commissions; printing costs; stationery costs; postage costs; advertising costs; licence fees; miscellaneous costs. Also <i>included</i> are non-charitable gaming expenses, eg. Salaries, wages, and commissions; state taxes and levies; promotional activities, eg. loyalty system. These accounts <i>exclude</i> charitable gaming expenses. These accounts should enable the organisation to account for the cost of providing gaming activities (and complete an Audited Statement of Receipts and Payments to the Office of Gaming Regulation).		<i>Charitable Fundraising Act 1991</i> (NSW); <i>Lotteries and Art Unions Act 1901</i> (NSW) Also see chapter 33 of <i>Best Practice Manual for Charitable Organisations</i> at http://www.olgr.nsw.gov.au/pdfs/char_fund_bpg.pdf

NSW only	Gaming Expenses	These accounts do not feature specifically for NSW small to medium nonprofit organisations. The governance model used in NSW is either company limited by guarantee (under <i>the Corporations Act 2001</i> C'wealth) or co-operatives (under <i>the Cooperatives Act 1992</i> NSW) and are included in the accounts 6-0340 to 6-0390 above.		
6-0380 to 6-0390 Vic only	Gaming Expenses	These accounts exclude expenses associated with fundraising appeals. The term gaming refers to a range of legal forms of gambling such as electronic gaming machines (pokies), club keno, casino table games, and lotteries with a number of different organisations providing them. Minor gaming means a range of games such as raffles and bingo that are conducted by community and charitable organisations.		<i>Gambling Regulation Act 2003</i> (Vic); <i>Gambling Regulation Regulations 2005</i> (Vic); <i>Gambling Regulation (Signage) Regulations 2005</i> (Vic); <i>Gambling Regulation (Commercial Raffle Organisers) Regulations 2006</i> (Vic); <i>Gambling Regulation (Infringement Offences) Regulations and Gambling No 2 (Bingo) (Amendment) Regulations 2003</i> (Vic)
6-0380 to 6-0390 Qld only	Gaming Expenses	This account <i>excludes</i> charitable gaming expenses; it <i>includes</i> non-charitable gaming expenses, eg. salaries, wages and commissions, state taxes and levies; promotional activities, eg. loyalty system; monitoring of poker machine expenses; rental of poker machines; contract maintenance, TAB and Keno consoles; miscellaneous costs. This account should enable the organisation to account for the cost of providing gaming activities (and complete an Audited Statement of Receipts and Payments to the Office of Gaming Regulation).		<i>Gaming Machine Act, 1991</i> (QLD); <i>Wagering Act, 1998</i> (QLD), <i>Keno Act, 1996</i> (QLD)
Other jurisdictions	Fundraising and Gaming Expenses	There are variations to fundraising and gaming which need to be included in the harmonisation process. Variations are expected to be resolved in a 2012 version of the SCOA.		NOTE ONLY
6-0395	Health & Safety	This <i>includes</i> first aid costs, licensing compliance (eg. anaphylactic training for childcare workers), workplace audit, WHS audit, <i>excludes</i> R&M costs (6-0590) such as cost of exit signs for WHS audit, <i>includes</i> legislation claims, OH&S compliance costs.		Also see chapter 33 of <i>Best Practice Guidelines for Charitable Organisations</i> at: http://www.lgr.nsw.gov.au/pdfs/char_fund_bpg.pdf
	Insurance is a group of accounts that could utilise a header and detail accounts for management and reporting purposes.			
6-0400	Insurance - General	This account <i>includes</i> all insurances including accident, building and contents, owned properties (not rented). It <i>excludes</i> motor vehicle insurance, as well as workers' compensation, volunteers' insurance, public liability insurance and directors' professional indemnity insurance that are identified separately in the categories below.		
6-0410	Insurance - Public Liability	This account represents public liability insurance.		
6-0420	Insurance - Professional Indemnity	This account represents professional indemnity insurance paid on behalf of the management committee and senior staff. This may include Directors and Officers Insurance – the organisation may choose to have		

		D&O insurance as a separate account.		
6-0430	Insurance - Rental Properties	This account includes all insurance in relation to rental properties.		
6-0440	Insurance - Volunteers	This account represents insurance to cover volunteers working on behalf of the nonprofit organisation.		
6-0445	Interest Paid	This account represents interest paid or interest penalties and includes interest accrued.		
6-0450	Legal Fees	This account represents any legal fees paid by the nonprofit organisation during the year but not any fees such as copyrights, trademarks etc.		
6-0460	Loss on Sale of Assets	This is the loss in respect of the sale of assets which are usually in the category of non-current. This amount is the difference between the sale proceeds and the written down value of the asset at the time of sale. Written-down value is the historical cost or re-valued amount of the asset less accumulated depreciation to date of sale.	Framework para 80 and AASB 116.68	Gains for derecognised plant and equipment are not recognised as revenue - they are included at this account.
6-0470	Management Fees	<p>This account represents fees paid to another organisation which performs governance and financial services for the nonprofit (eg. payroll services, shared office space fees etc). These fees may also be referred to as bureau fees or corporate service fees.</p> <p>* The account <i>excludes</i> auspicing fees, which is a separate account.</p> <p>* This account could be split between internal organisational recharge and external management fees and the general account code could be a header account with detail accounts listed. The size of the organisation will depend on the activities that would be required in this account/set of accounts.</p> <p>* Example of inclusions if the account includes internal organisational recharges are: CEO, IT, Finance, Occupancy, Stationery and supplies, Program Support of "head office" or "central" or "fixed" charges. The internal account should be allocated monthly for program performance but at least semi-annually to meet acquittal requirements. <i>Inclusions</i> also: union capitation, capitation for membership, "head office" assessment (diocesan assessment, regional assessment).</p>		
6-0480	Meeting Expenses	<p>This account represents all costs associated with meetings, eg. hiring of venues and facilities-</p> <p>* It <i>excludes</i> travel and accommodation costs incurred for meeting purposes eg. Board meetings (included at 6-0085).</p> <p>* It <i>includes</i> catering costs for the meeting, organisational agendas such as Research Panels, staff committees, Peak Body activities. Board and governance committee meetings would be included at 6-0085.</p> <p>* It <i>excludes</i> the hire of equipment (which has its own separate account 6-0320).</p>		

6-0490	Membership Fees Paid	This account represents all membership fees paid by the nonprofit organisation for the organisation and for staff eg. professional body fees. National and state affiliation fees are <i>included</i> in this account.		Note ATO FBT rulings for employees. http://www.ato.gov.au/nonprofit/pa thway.asp?pc=001/004/012&mfp=001/004&mnu=44786#001_004_012
6-0500	Motor Vehicle Expenses	This account represents motor vehicle expenses. It <i>excludes</i> Depreciation on Motor Vehicles (which is a separate account). This account is a header account.		Refer to TR 2000/18 for useful life recommendations.
6-0501	MV Fuel and Oil	Fuel and oil costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.		
6-0502	MV Repairs & maintenance	Repairs & maintenance incurred by the nonprofit organisation in respect of motor vehicles owned or leased.		
6-0503	MV Insurance	Insurance incurred by the nonprofit organisation in respect of motor vehicles owned or leased.		
6-0504	MV Registration	Registration costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.		
6-0505	MV Lease Payments	Lease payments made by the nonprofit organisation in respect of motor vehicles under an operating lease arrangement.		
6-0506	MV Other	Other motor vehicle costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.		
6-0510	Postage, Freight and Courier	This account represents all freight, postage, stamps, franking costs and courier costs incurred by the nonprofit organisation. This excludes fundraising and COGS costs which are included in other accounts.		
6-0520	Printing & Stationery	This account <i>includes</i> all administrative costs associated with printing and stationery incurred by the nonprofit organisation such as photocopying and purchase of paper. * It <i>excludes</i> the costs of printing loose-leaf brochures (coded to Publications 6-0540), as well as education kits provided to clients/participants (coded with Client Support Services 6-0110-6-0200). * It also <i>excludes</i> the costs incurred in printing promotional materials (coded to Advertising and Promotion 6-0020).		
6-0530	Property Management Fees	This account represents management fees paid by the nonprofit organisation during the year in relation to managing properties.		
6-0540	Publications and Information Resources	This account <i>includes</i> the cost of newsletters, (library-based) books, hard cover publications purchased by the nonprofit organisation (but not capitalised as an asset). It also includes loose-leaf brochures prepared by the nonprofit organisation (these are not coded as printing & stationery costs). <i>Excludes</i> printing and stationery costs (6-0520) and Advertising and Promotion costs (6-0020).		Note: ATO has extensive updates on its website at: http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56536.htm

6-0550	Rates & Taxes	This account <i>includes</i> all rates and taxes incurred by the nonprofit organisation over the course of a year from local authorities, state authorities, federal authorities or any other group as may issues such notices (including "normal" water rates). * It <i>excludes</i> excess water rates which are included in Utilities (6-0720) below. * It <i>excludes</i> bank charges (6-0070). * It also <i>excludes</i> rates relating to rental properties 6-0560).		In Victoria, water rates are administered by a separate organisation to the local authority.
6-0560	Rates - Rental Properties	This account includes all rates and taxes incurred by the nonprofit organisation over the course of a year that relate to rental properties.		
6-0570	Rent	This account <i>includes</i> all rent paid for buildings. * It <i>excludes</i> the rental of equipment (6-0320). * It also <i>excludes</i> expenses in relation to rental properties 6-0580).		
6-0580	Rent - Rental Properties	This account includes all rent that relates to rental properties and <i>excludes</i> auspicing (6-0060).		Accounting for these may also include prepayments in relation to long-term leases.
6-0590	Repairs & Maintenance	This account represents all costs associated with the repair and maintenance of plant and equipment, buildings, and office furniture. It would also include other expenses related to running a centre, eg. gardening, mowing. * It <i>includes</i> costs of repairs and maintenance of buildings rented out and make good costs. * It <i>excludes</i> repairs and maintenance of motor vehicles (6-0502). * It also <i>excludes</i> expenses that relate to rental properties (6-0590). * It also <i>excludes</i> repairs to computer equipment (6-0220).		
6-0595	Repairs & Maintenance - Rental Properties	This account includes all repairs and maintenance incurred by the nonprofit organisation that relate to rental properties including make good expenses.		
6-0600 to 6-0649	Salaries & Wages	This account is a header account and represents all salaries and wages paid to all staff employed by the nonprofit organisation on a permanent or casual basis (including replacement staff) by the nonprofit organisation. These accounts tie into the organisation's payroll system and links should be re-checked on implementation or upgrade of both a Standard Chart of Account and the Payroll System.		
6-0601	S&W Annual Leave Expense	This account represents annual leave paid for the current year for employees. Generally this account is for the paid activities in each year and any leave accrued will be accounted for in the payroll system and liability accounts.		
6-0602	S&W Fringe Benefits Tax	This account represents the amount of fringe benefits tax paid by the nonprofit organisation.		

6-0603	S&W Long Service Leave Expense	This account represents long service leave paid for the current year for employees. This account is the actual expenses in the year - some organisations undertake a probability calculation or record the movement from their payroll system.		
6-0604	S&W Recruitment Expense	This account represents recruitment expenses during the current year for employees incurred by the organisation for recruiting staff.		
6-0605	S&W Salary Sacrifice	This account represents amounts provided by the nonprofit organisation as part of employees' remuneration eg. vehicle lease, credit cards.		Note: the ATO has an extensive site relating to Salary Sacrificing in Nonprofits at: http://www.ato.gov.au/nonprofit/content.asp?doc=/content/33636.htm
6-0606	S&W Sick Leave Expense	This account represents sick leave paid for the current year for employees.		
6-0607	S&W Superannuation	This account covers all expenses relating to superannuation, as paid for salaried or casual staff.		
6-0608	S&W Termination Payments	This account covers all termination payments paid such as bona fide redundancies, invalidity payments and golden handshakes.		
6-0609	S&W Workers' Compensation	Amounts paid for workers' compensation paid in respect of employees employed by the nonprofit organisation.		
6-0610	S&W Salaries - Other	Any other costs paid to employees, such as the provision of child care.		
6-0611	S&W Salaries & Wages	<p>This account represents all salaries and wages paid to all staff employed by the nonprofit organisation on a permanent or casual basis (including replacement staff) by the nonprofit organisation.</p> <p>* This amount is the gross amount including PAYG withholding tax, and includes allowances paid to employees.</p> <p>* It <i>excludes</i> annual leave, sick leave, long service leave, fringe benefits tax, salary sacrifice, superannuation, payroll tax, workers' compensation (which are all recorded in separate accounts).</p> <p>* It <i>also excludes</i> contractors' and consultants' fees, as well as staff amenities and training costs.</p> <p>This amount may reconcile to the PAYG Payment Summaries for all employees employed by the nonprofit organisation during the financial year depending on the system used. It also excludes termination payments (separate account).</p>		
6-0612	S&W Fees paid	This account includes any amounts paid to directors as meeting fees, board members as honorariums, coaching fees, umpire fees, player fees (not paid through the payroll system), officials fess, instructor fees.		

6-0613	S&W Cost Recovery	This account represents cost recovery paid by a third party (such as Work Cover or workers compensation) for the replacement of a person on leave for any given reason. Depending on the agreement, this should be as an income account (in Other Income) and the full actual cost allocated in the payroll system. This account would be a "negative" expense.		
		Other Salaries and Wages accounts can be set up to be included as the organisation requires and these may include Non-reportable benefits, Salary packaging for PBI, Salary sacrifice for superannuation. The organisation should use the numbering system in this instance as they need accounts under the lead code of 6-0600. Extra organisation specific items can be added eg. in church organisations a sub-account for "Stipends" may be required or a central account to pay into "the centre" for the upkeep of the bishop, moderator etc - this is not a management or auspicing fee per se. Salaries and wages may have a clearing account through the Liabilities that is used by the accounting system or the payroll interface. If this is the case, this account would be in Liabilities Accounts 2-1190 onwards.		Other benefits – eg. housing but not salary sacrifice
6-0650	Security Expenses	This account represents the costs of security paid for the current year. * It <i>includes</i> cost of alarm systems, replacement locks, keys and security firms and an outgoings component. * It <i>excludes</i> costs of cleaning (6-0100).		
6-0660	Staff Amenities	Includes amenities purchased for staff in the tea room and visitors (such as tea, coffee, milk, biscuits etc). <i>Includes</i> bathroom and toilet supplies for sporting club clubhouses		TR ATO (under review)
6-0670	Sundry Expenses	This account covers all small, miscellaneous one-off expenses which may occur, and which are not specifically included in other items. As a guide this account would be kept to a minimum and be proportionate to the overall expenses of the organisation. It is customary for an organisation to formulate a policy setting a threshold amount similar to petty cash transactions. This could be a one-off amount for make-good expenses at the end of a lease – if this is large, it would be prudent to add an account for those purposes.		
6-0680	Telephone & Fax Charges & Internet	This account represents all telephone, mobile telephone, and fax costs incurred by the nonprofit organisation. Internet costs are included here as these are usually included on the telephone bill. The organisation may wish to separate each into separate sub accounts. * It <i>excludes</i> postage, freight and courier expenses (6-0510) and website maintenance, design and content (6-0020).		
6-0690	Tenancy and Property Supplies and Services	This account includes all other property-related expenses including items such as pest control, air-conditioning and property services, body corporate fees, valuation fees and Centrepay fees.		
6-0700	Training & Development (Staff)	This account represents the costs incurred by the nonprofit organisation on staff training as well as the costs of sending staff to external conferences and training workshops. * It <i>includes</i> registration costs. * It <i>excludes</i> costs of training volunteers. This is coded to Volunteer Expenses (6-730) or Board/governance expenses (6-0085). * It <i>excludes</i> costs of attending meetings.		

6-0710	Travel & Accommodation	<p>This account represents all travel expenses incurred in relation to <i>staff employed</i> by the nonprofit organisation. Domestic and international travel are usually asked to be separated by funding bodies so two accounts would be appropriate under this item - use either a header and detail accounts or two account line items.</p> <p>* It <i>includes</i> airfares, taxi fares, accommodation, meals, sustenance, vehicle hire (eg. away from home) and incidental expenses incurred whilst away from home, train, taxis, tolls for motor vehicles and car parking to see clients and for permanent, part-time and casual staff.</p> <p>* It <i>excludes</i> travel costs associated with clients/participants (these are included in Client Support Services 6-0110-6-0200).</p> <p>* It <i>also excludes</i> travel costs associated with volunteers (these are included in Volunteer Costs (6-0730)).</p>		
6-0720	Utilities	<p>This account <i>includes</i> the cost of utilities paid (eg. electricity, gas and excess water rates) and includes outgoings allocated to utilities.</p> <p>* It <i>excludes</i> general rates (which has a separate account (6-0550)).</p>		
6-0730	Volunteer Costs	<p>This account represents all costs relating to volunteers (including training of volunteers). This account should be a header account with detailed accounts listed for the various inclusions.</p> <p>* It <i>includes</i> the costs of managing volunteers, and sending volunteers on organisational business such as reimbursements of expenses.</p> <p>* It <i>includes</i> allowances, reimbursements and incidental expenses paid to volunteers (excluding Board members), and all costs related to volunteer training (Board expenses are included in Board/Governance Expenses (6-0085)).</p> <p>* It <i>excludes</i> costs of volunteer insurance (6-0460), the salaries and wages of volunteer co-ordinators and trainers (6-0600) and Board related costs (6-0085).6</p>		
6-0740	Write off Expenses	<p>This account is an account for once off expenses that require writing off such as lost assets, disposal of broken assets, break in and cash stolen, cannot find an asset at stocktake, incorrect prepayments. These expenses exclude Bad Debts write-off which are included above (6-0080). These expenses are not ordinary or explicitly expressed in the standards and are unusual and out of the ordinary operating costs.</p>		
	Total Expenses	Total expenses as calculated by the organisation's accounting system and represent all operating expenses of the organisation.		