



National Standard Chart of Accounts

May 2024 version

The National Standard Chart of Accounts (NSCOA) is a tool to help not-for-profit organisations and funders – including government departments and agencies.

The NSCOA includes a chart of accounts for accounting systems and a data dictionary to explain which transactions should be recorded in which accounts, as well as relevant Australian Accounting Standard references, legal/taxation references, and links to other reference material.

All Australian governments (Commonwealth, State and Territory) have agreed to accept the NSCOA when requesting financial information from not-for-profit organisations. The ACNC has published [additional guidance for charities using the NSCOA](#) on reporting to the ACNC.

The NSCOA is not compulsory but there are benefits to using it. It provides a consistency in accounting categories and terms, allowing governments to aggregate and compare financial data for policy development and significantly reducing administrative costs across both the government and not-for-profit sector.

The numbering in the NSCOA is flexible - not all accounts mentioned will be required by all organisations that use the chart:

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.

The National Standard Chart of Accounts was developed by the [Australian Centre for Philanthropy and Nonprofit Studies](#) in the School of Accountancy at the Queensland University of Technology.

The May 2024 version of the NSCOA includes up to date Australian Accounting Standard and legal references, with links to the latest Australian Taxation Office rulings and other useful guides. Some data dictionary definitions have been updated to reflect changes to Australian Accounting standards or legislation. No changes were made to account numbers, and no accounts were added or removed.

Future versions of the NSCOA may include changes to accounts to reflect contemporary not-for-profit accounting practices and possible future changes to the Australian Accounting Standards, Special Purpose Financial Statements and the [Not-for-Profit Financial Reporting Framework](#).

National Standard Chart of Accounts

ASSETS 1-0000				
Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
1-0000	Assets	An asset is any resource owned or controlled by the organisation that can be used in line with the entity's purposes, for example cash in the bank or a motor vehicle.	Framework paragraphs 49, 49.1, 53-59	See the AASB Framework for the Preparation and Presentation of Financial Statements for the asset definition.
1-1100	Current Assets	Current assets are all assets expected to become available or used within the next 12 months.	AASB 101.60-61 & 66 or AASB 1060.37 & 38	
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 101.54(i) & 66(d); AASB 107.6; AASB 1058.37 for reporting periods commencing 1/1/19 or later or AASB 1060.38(d) & Appendix A	Restricted and unrestricted is not specifically required by the Standards and usually applies through grant agreements. However, AASB 1058.37 encourages disclosures about restricted assets. 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. It is not generally practical to hold restricted funds in a separate account – organisations should seek advice from their funders and auditors.
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 101.54(i) & 66(d) or AASB 1060.35(a) & 38(d)	Note above will also apply.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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) or AASB 1060.38(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) or AASB 1060.38(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 e.g. securities, shares in listed or unlisted companies expected to be realised in the next 12 months.	AASB 101.54(d) & 66(d) or AASB 1060.35(c) & 38(d)	
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. There are instances (see standards) where prepaid advertising should be expensed.	AASB 101.78(b); or 1060.44(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) or AASB 1060.35(c)	
1-1200	Other Financial Assets	Itemised according to type such as: * Deposits held: e.g. electricity deposits, bonds, and similar deposits likely to be redeemed with the next financial period; * Non-financial Exchange Credits: e.g. 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) or AASB 1060.35(c); AASB 9	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
1-1210	Accounts Receivable	Also known as trade debtors. This account shows the gross accounts receivable still owing by debtors to the 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) & 78(b) or AASB 1060.35(b) & 44(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. Standards have changed the term "provision" to "allowance"	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(b)	AASB 9.5.5.15 describes the simplified approach for measuring the loss allowance for trade receivables.
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) & 78(b) or AASB 1060.35(b) & 44(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. Standards have changed the term "provision" to "allowance"	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(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 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 e.g. Bond Debtors, a separate account should be raised.	AASB 101.54(h) & 78(b) or AASB 1060.35(b) & 44(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. Standards have changed the term "provision" to "allowance".	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(b)	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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; merchandise, uniforms for inventory on hand at the end of a reporting period.	AASB 101.54(g) & 78(c); AASB 102.36(b) & 36(c) or AASB 1060.35(d) & 123(b)	
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 9	
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 or AASB 1060.36	
1-5000	Non-Current Assets	<p>Non-current assets are all assets not expected to become available or used within the next 12 months. Organisations are also encouraged to discuss the issue of impairment of assets (AASB 136) with their advisors to ensure compliance.</p> <p>Organisations may be required to distinguish between "controlled" and "administered" non-current assets. If this is the case, the accounts should be "split" to make this distinction under a header arrangement (of "Land") with detail accounts such as "Land Administered" and "Land Controlled" This would also be shown in the detailed asset register of the organisation.</p>	AASB 101.60-61 or AASB 1060.37; AASB136	See The Not-for-Profit Balance Sheet: A resource for Directors and CEOs for more information about controlled and administered assets.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
1-5100	Long-Term Investments	This account includes any long-term investments e.g. 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(b) & 54(e); AASB 140.75(f)(i) AASB 9	
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 (e.g. 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) or AASB 1060.35(c); AASB 9	
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) & 78(b) or AASB 1060.35(b) & 44(b)	
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. Standards have changed the term "provision" to "allowance"	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(b)	
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) & 78(b) or	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
			AASB 1060. 35(b) & 44(b)	
1-5240	Less: Provision for Doubtful Debts - Rental Debtors	This is an estimate of the amount of rental debtors not expected to be received. Standards have changed the term "provision" to "allowance".	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(b)	
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) & 78(b) or AASB 1060. 35(b) & 44(b)	
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. Standards have changed the term "provision" to "allowance".	AASB 101.33, 54(h) & 78(b) or AASB 1060.24, 35(b) & 44(b)	
1-6000	Land	This account includes freehold and leasehold land which is shown at cost, impaired value or revalued amount and the accounting standards require description of specific details.	AASB 101.54 (a)(b); AASB 116.58 & 73-79 or AASB 1060.35(e)(f) & 134-136; AASB 136; AASB 16	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet. Right-of-use assets are separately identified in the financial report.
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 101.54 (a)(b); AASB 116.58 & 73-79 or AASB 1060.35(e)(f) & 134-136; AASB 136; AASB 16	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet. Right-of-use assets are separately identified in the financial report.
1-7110	Less: Accumulated Depreciation on Buildings	This account represents the accumulated depreciation to date in respect of buildings and improvements.	AASB 116.43 & 73 or AASB 1060.134	AASB140 applies to Investment Property.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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. Organisations will need to determine the materiality threshold as to when an item is an asset or should be recognised as an expense (e.g. \$5,000) – see account 6-0040. 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 101.54(a) & 78(a) or AASB 1060.35(e) & 44(a); AASB 116; AASB 136; AASB 16	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet. Right-of-use assets are separately identified in the financial report.
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 or AASB 1060.134	
1-7140	Rental Property Furniture & Fittings	This is the cost or in some cases fair value of the furniture and fittings installed in rental properties.	AASB 101.54(a) & 78(a) or AASB 1060.35(e) & 44(a); AASB 116;	
1-7150	Less: Accumulated Depreciation - Rental Properties Furniture & Fittings	Accumulated depreciation to date in respect of rental property furniture & fittings.	AASB 116.73 or AASB 1060.134	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
1-7160	Motor Vehicles	Motor vehicles (including buses) are recorded at cost or fair value (if donated) and can be purchased, under hire purchase or leased.	AASB 101.54(a) or AASB 1060.35(e); AASB 16; AASB 116; AASB 136	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet.
1-7170	Less: Accumulated Depreciation on Motor Vehicles	Accumulated depreciation to date in respect of motor vehicles.	AASB 116.73 or AASB 1060.134	
1-7180	Intangibles	This amount represents intangibles purchased (not internally generated) e.g. 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 101.54(c) or AASB 1060.35(g); AASB 138	
1-7190	Less: Accumulated Amortisation on Intangibles	Accumulated amortisation to date in respect of intangible assets.	AASB 138.118 or AASB 1060.137	
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) & 60 or AASB 1060.35(h) & 37; AASB 5; AASB 15.105 or 1060.44(b); AASB 141	AASB 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> also applies. AASB 15 applies to contract assets. AASB 141 applies to biological assets.
	Total Non-Current Assets	This is a system calculated amount which represents the total non-current assets.	AASB 101.55 or AASB 1060.36	
	Total Assets	This is a system calculated amount adding the total current assets plus the total non-current assets.	AASB 101.55 or AASB 1060.36	
LIABILITIES 2-0000				
2-0000	Liabilities	A liability is a present obligation of the organisation that will result in an outflow of resources from the organisation, for example money that the organisation currently owes to third parties.	Framework paragraphs 49, 49.1, 60-64	See the AASB Framework for the Preparation and Presentation of Financial Statements for the AASB liability definition.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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 101.69-76B or AASB 1060.40-41	
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) or AASB 1060.35(k) & 44(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, and unpaid telephone at year end.	AASB 101.54 (k) & 78(b) or AASB 1060.35(k) & 44(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 and credit cards.	AASB 101.54(m) or AASB 1060.35(l)	
2-1140	Payables - Other	The balance in this account includes any and all other current payables such as unpaid maintenance expenses 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 organisation).	AASB 101.54(k) & 54(l) or AASB 1060.35(k) & 35(l)	
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 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) or AASB 1060.35(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) or AASB 1060.35(k)	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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 organisation has these activities structured, including "on leave".	AASB 101.54(l) & 78(d) or AASB 1060.35(o) & 44(e); AASB 119	<i>Fair Work Act 2009</i>
2-1175	ABN Withholding Tax Payable	47% 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) or AASB 1060.35(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) or AASB 1060.35(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) or AASB 1060.35(k), 35(o) & 44(e)	
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) or AASB 1060.35(k), 35(o) & 44(e)	
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) or AASB 1060.35(l)	
2-1220	Lease Liability	This account represents the total amount owing under lease agreements and due within the next 12 months.	AASB 101.54 (m) or AASB 1060.35(l)	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as liabilities under AASB 117 onto the balance sheet.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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(m); AASB 15.105 or AASB 1060.35(l) & 44(d)	For reporting periods starting 1 January 2019 or later, AASB 15 applies to contract liabilities and AASB 1058 applies for transfers to enable an organisation to acquire or construct a recognisable non-financial asset to be controlled by the organisation.
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(m); AASB 15.105 or AASB 1060.35(l) & 44(d)	For reporting periods starting 1 January 2019 or later, AASB 15 applies to contract liabilities and AASB 1058 applies for transfers to enable an organisation to acquire or construct a recognisable non-financial asset to be controlled by the organisation.
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(m); AASB 15.105 or AASB 1060.35(l) & 44(d)	For reporting periods starting 1 January 2019 or later, AASB 15 applies to contract liabilities and AASB 1058 applies for transfers to enable an organisation to acquire or construct a recognisable non-financial asset to be controlled by the organisation.
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(m) or AASB 1060.35(l)	
	Total Current Liabilities	This is a calculated figure through the organisation's accounting system and reported as the total of current liabilities.	AASB 101.55 or AASB 1060.36	
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 (e.g. vehicles, equipment, and telecommunication provision) and the total generally includes specific detailed accounts for bank loans and overdrafts.	AASB 101.60 or AASB 1060.37	
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.	AASB 101.54(m) or AASB 1060.35(l)	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		Separate registers should be kept for multiple agreements.		
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 16.51-55; AASB 101.54 (m) or AASB 1060.35(l)	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as liabilities under AASB 117 onto the balance sheet.
2-2230	Loans Payable	These are the long-term component of any and all loans owed by the organisation to banks and others. A separate register should be maintained for such activities.	AASB 101.54(m) or 1060.35(l)	
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. Under the current standards these liabilities are usually recorded as current liabilities.	AASB 101.54(l) & 78(d) 1060.35(o) & 44(e); AASB 119	
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(m), 55 & 77 or AASB 1060.35(l), 36 & 44	
	Total Non-Current Liabilities	This is a calculated figure through the organisation's accounting system totalling all non-current liabilities.	AASB 101.55 or AASB 1060.36	
	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 or AASB 1060.36	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
EQUITY/ACCUMULATED FUNDS 3-0000				
3-0000	Equity	Equity is defined as the residual interest in the assets of the entity after deducting all its liabilities. Also known as the net assets or net wealth of the organisation.	Framework para 49, 65-68	See the AASB Framework for the Preparation and Presentation of Financial Statements for the AASB equity definition.
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 "net".	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 organisation's accounting system.	AASB 101.88 or AASB 1060.52 & 53	
3-3000	Asset Revaluation Reserve	The asset revaluation reserve is generated because the 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.	AASB 101.79(b) or AASB 1060.45(b)	
3-4000	Other Reserves	Any other reserves established by the 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) or AASB 1060.45(b); Framework para 81 (Capital Maintenance Adjustments)	See the AASB Framework for the Preparation and Presentation of Financial Statements paragraph 81 for Capital Maintenance Adjustments. Separate reserve accounts should be created for organisations to monitor their use of capital grant funds including the accrual accounting treatment. This account will be included under funder and advisor advice.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		A Non-appropriable surplus may be an "Other Reserve" for organisations.		
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.	AASB 101.55 or AASB 1060.36	
INCOME 4-0000				
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.		<i>Charities Amendment Act 2006 (Vic); Charitable Fundraising Act 1991 (NSW); Charitable and Non-profit Gaming Act 1999 (QLD); Collections Act 1966 (Qld); Gaming Machine Act 1991 (Qld); Keno Act 1996 (Qld); Wagering Act 1998 (Qld); Charitable Collections Act 1946 (WA) Collections for Charitable Purposes Act 1939 (SA) Gaming Machines Act 1992 (SA); Collections for Charities Act 2001 (Tas), Gaming Control Act 1993 (Tas); Gaming Control Act 1993 (NT); Charitable Collections Act 2003 (ACT)</i>
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. The accounting treatment of grants will depend on whether there are specific contractual obligations that the organisation must perform in order to receive funding.	AASB 15; AASB 1058	For reporting periods starting 1 January 2019 or later, the reciprocal/non-reciprocal guidance in accounting standard AASB 1004 no longer applies to not-for-profit organisations. Instead, these organisations account for grants, donations and other similar amounts either under AASB 1058 <i>Income of not-for-profit entities</i> or AASB 15 <i>Revenue from contracts with customers</i> . AASB 15 applies where there are specific contractual obligations to provide goods or services (not necessarily directly to the funder) in exchange for funding received otherwise AASB 1058 generally applies.
4-1010	Grants (Commonwealth) Operating – <i>Recurrent</i>	This account includes operating, recurrent funds received from Commonwealth including whole of		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		organisation grants per capita (e.g. 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 NSCOA.
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 and funds such as the Sports and Recreation Fund, Charitable and Social Welfare Fund, Community Development Fund under the <i>Gaming Machines Act 1992 (SA)</i>		
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.		Grants from funds such as the Sports and Recreation Fund, Charitable and Social Welfare Fund, Community Development Fund.
4-1070	Grants (Local) Operating – <i>Recurrent</i>	This account represents any operating contributions made by the local government authority in which the organisation operates.		
4-1080	Grants (Local) Operating – <i>Non recurrent</i>	This account represents any one-off grants from the local authority in which the organisation 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.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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> <ul style="list-style-type: none"> * Included in this Other Grants Income is "subsidies" * Included 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. * Includes grants income both brought forward and carried forward for unspent funds carried forward usually when a program is longer than twelve (12) months. * Includes contribution of internal services and assets to the program. * Includes 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). * Includes value of volunteer contribution. 		
4-2000	Fundraising – Gifts Vic only	<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 not be 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;) Refer also to http://www.ato.gov.au/nonprofit for further information about fundraising and gifts.</p> <p>Registration with Consumer Affairs Victoria is a requirement under the <i>Fundraising Act 1998</i> (Vic) and exemptions may apply for registration (www.consumer.vic.gov.au).</p>		Simplified registration and reporting arrangements apply to ACNC registered charities that fundraise in Victoria, see https://www.acnc.gov.au/fundraising-victoria for more information.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
4-2010	Donations received	This account includes all donations and gifts in both the monetary and non-monetary form. For Deductible Gift Recipients – DGRs, this includes donations and gifts credited to the Gift Fund. See also account 4-2030 for public collection donations.		See ATO website for more information about Gift Fund requirements .
4-2020	Tax Deductible Donations (Non-public)	This includes donations from members, supporters and employees, which are deductible under <i>Income Tax Assessment Act 1997</i> (Cth).		Refer to the ATO website for information about tax-deductible gifts . <i>Fundraising Appeals Act 1998</i> (Vic); <i>Charitable Collections Act 1946</i> (WA); Refer schedule 2 <i>Collections Act 1966</i> (QLD) 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 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". <i>Collections for Charitable Purposes Act 1939</i> (SA) : s6 licence and s4 for definition of "charitable purpose". <i>Collections for Charities Act 2001</i> (Tas); <i>Charitable Collections Act 2003</i> (ACT)
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.		Refer to the ATO website for information about 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> (Cth): For example		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		- S38-250 nominal consideration; S38-270 Raffles and Bingo conducted by charities. Also refer to Table of Contributions, S30-15 <i>Income Tax Assessment Act 1997</i> (Cth).		
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). In other states, fundraising income also excludes membership fees. <i>S5(3) Fundraising Act 1998</i> (Vic); <i>S6 Charitable Collections Act 1946</i> (WA); <i>S4 Collections for Charities Act 2001</i> (Tas); <i>Charitable Collections Act 2003</i> (ACT).
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. Fundraiser entertainment pursuant to a s 7 licence <i>Collections for Charitable Purposes Act 1939</i> (SA)		
4-3030	Contributions (Government)	This account was previously used for non-reciprocal grants from governments where there was no legally binding contract to provide specified services with the contribution.		For reporting periods starting 1 January 2019 or later, the reciprocal/non-reciprocal guidance in accounting standard AASB 1004 no longer applies to not-for-profit organisations. Instead, these organisations account for grants, donations and other similar amounts either under AASB 1058 <i>Income of not-for-profit entities</i> or AASB 15 <i>Revenue from contracts with customers</i> . AASB 15 applies where there are specific contractual obligations to provide goods or services (not necessarily directly to the funder) in exchange for funding received otherwise AASB 1058 generally applies.
4-3040	Contributions (Philanthropic trusts and corporations)	This account was previously used for non-reciprocal grants from other incorporated bodies or trusts where there was no legally binding contract to provide specified services with the contributions.		Refer to GSTR 2012/2 - Goods and services tax: financial assistance payments. For reporting periods starting 1 January 2019 or later, the reciprocal/non-reciprocal guidance in accounting standard AASB 1004 no longer applies to not-for-profit organisations. Instead, these organisations account for grants, donations

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
				and other similar amounts either under AASB 1058 <i>Income of not-for-profit entities</i> or AASB 15 <i>Revenue from contracts with customers</i> .
4-3050 NSW only	Contributions (Traders)	All contributions received from a trader engaged to supply goods or services on a for-profit basis (e.g. telemarketing services, face-to-face appeal, clothing collection services), per s 11 of <i>Charitable Fundraising Act 1991</i> (NSW).		See also NSW Charitable Fundraising Guidelines .
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 to accounting standard AASB 1058 <i>Income of Not-for-profit Entities</i> for guidance on recording "in kind" transactions. Some organisations will need to expand their trading and operating activities to suit their specific requirements and transactions.		AASB 1058 <i>Income of Not-for-profit Entities</i> AASB 15 <i>Revenue from Contracts with Customers</i> .
4-4010	Sales of goods	This account represents the sale made by the organisation 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 or provision of services by the organisation. 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 of services by the organisation. Includes client recovery depending on Service Agreement restrictions and clauses. An example of these fees could be a member		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		fee for service for childcare (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, e.g. 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 detailed accounts because of the significance of these activities to their area of the sector.		<i>Fundraising Act 1998</i> (Vic); Sponsorship may also be regarded as a component of fundraising income and may be included as a sub account under 4-3000 – see s5 of <i>Charitable Fundraising Act 1991</i> (NSW); schedule 2 <i>Collections Act 1996</i> (QLD); s6 of <i>Charitable Collections Act 1946</i> (WA); s4 of <i>Collections for Charities Act 2001</i> (Tas)
4-4060	Income from Gaming	This account records revenue from gaming, which could include raffles and auctions (depending on the relevant legislation in each state or territory). In South Australia, this account includes revenue from raffles, fundraiser lotteries, participation lotteries, bingo, sweepstakes and gaming machines. Sub accounts will be required in the NSCOA for the licence types of major lottery, instant lottery and major bingo under the <i>Lottery and Gaming Regulations 2008</i> (SA)		<i>Fundraising Act 1998</i> (Vic) and <i>Gambling Regulation Act 2003</i> (Vic); <i>Community Gaming Act 2018</i> (NSW); <i>Charitable and Non-profit Gaming Act 1999</i> (QLD) s 78; <i>Gaming Machine Act 1991</i> (QLD); <i>Wagering Act 1998</i> (QLD); <i>Keno Act 1996</i> (QLD); <i>Charitable Collections Act 1946</i> (WA); <i>Gaming Commission Act 1987</i> (WA); <i>Lotteries Regulations 2021</i> (SA); <i>Gaming Machines Act 1992</i> (SA); <i>Gaming Control Act 1993</i> (Tas); <i>Gaming Control Act 1993</i> (NT); <i>Lotteries Act 1964</i> (ACT). See also NSW Charitable Fundraising Guidelines .
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		Division 38 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> (Cth) covers GST-free

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		a gift-deductible entity. For example include balls and performances and exclude raffles and auctions (both bid and silent).		supplies. See also GST concessions for not-for-profits on the ATO website.
4-4080	Membership Fees	This account refers to the membership fees paid to the organisation.		
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 101.82(a)(i) or AASB 1060.119(b)	
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 101.82(a)(i) or AASB 1060.119(b)	
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" e.g. 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 16.89-97 or AASB 1060.147-149; AASB 140.75(f)(i)	
4-5035	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 e.g. one for Franked and one for Unfranked Dividends and this	AASB 9.5.71A	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		account may be a header account with sub-headings/detailed accounts.		
4-5050	Other/Sundry Income	This account includes franking credits received from ATO in respect of franked dividends. * Includes Commonwealth Traineeship Subsidies. * Includes reimbursement of funds for salaries and wages paid by a third party when staff are required to be replaced excluding workcover/workers compensation which should be a sub-account under Salaries and Wages (6-0600-6-0609). * Includes employees' contributions to fringe benefits and volunteer income.	AASB 101.85 or AASB 1060.56	
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 & 76 and AASB 116.68.	
	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				
5-0000	Cost of Goods Sold	The cost price of the goods sold during the financial year by the organisation. This is a high-level framework where accounts should be expanded as needed for the organisation. 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.	AASB 102 - note Aus paragraphs for not-for-profit organisations	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
5-0100	Opening Stock	This account represents the opening value of stock owned by the 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) or AASB 1060.123(b)	
5-0200	Purchases	This account represents the purchases made by the organisation during the financial year. This can be broken down into various sub-accounts. Includes materials purchased, if the not-for-profit 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 organisation.	AASB 102.36(d) or AASB 1060.123(c)	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 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. Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential.	AASB 102.9, 9.1, 23-33	
	Cost of Goods Sold	This calculation is done by the organisation's accounting software/system and is configured when the "company" or "organisation" is set up in the software.		
EXPENSES 6-0000				

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard 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 net 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 (e.g. 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 Net 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 paragraph 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 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		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		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) or AASB 1060.137(b)	
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 excludes accounting or bookkeeping fees (these are included in Accounting Fees (6-0010).	AASB 1054.10 or AASB 1060.98 & 99	

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0060	Auspecting Fees	This account represents fees paid by a non-profit organisation to another organisation for providing auspecting support. The auspecting organisation signs agreements, carries financial risk and legal responsibility for activities of the auspiced organisation. It also includes internal auspecting fees. That is auspecting may be internal across the whole organisation or it may be with an external organisation. These are true auspecting rather than recoupment of administrative and project expenses. Organisations may choose to have multiple accounts for auspecting to manage these from an organisational perspective.		The ACNC Standards and Financial Reporting webpage includes guidance on the accounting treatment of auspecting arrangements ' Grants received on behalf of another charity '.
6-0070	Bank Charges	This account represents all charges associated with the various bank accounts held by the organisation. * It includes State Government Tax, account keeping fees, EFTPOS fees, etc. * It excludes 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. Organisations may record their movement of allowance for bad debts in a sub-account related to this account – organisations should seek advice on the movement account.		GSTR 2000/2: GST adjustment for bad debts
6-0085 Vic	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		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		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 excludes security expenses, which are in a separate account.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0110 to 6-0200	Client Support Services	<p>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" or "program" or "participant".</p> <p>* This account includes costs associated with providing education and support, tutoring, school and pre-school support, education fees and child care support.</p> <p>* This account includes the costs associated with parenting/carer training, parenting/carer counselling, parenting/carer help and sibling support.</p> <p>* This account includes the costs associated with personal care, personal development, holiday assistance, transport assistance, community access, recreational support, life skills training and translation fees for clients.</p> <p>* It includes the costs associated with providing physiotherapy, occupational therapy, speech therapy, psychology, medical, dental, and other support.</p> <p>*It includes brokerage for sourcing specialist services for clients.</p> <p>*It includes venue and exhibition costs such as venue hire such as theatre, performance, rehearsal or exhibition space, front of house costs.</p> <p>*It includes production and exhibition staging costs such as equipment, lighting, audio visual, staging and materials.</p> <p>*It includes travel and touring costs associated with performing and exhibiting outside-home location including transport, packing and crating costs, installation, demounting, bump-in/out.</p> <p>*It includes program costs such as workshops, classes, seminars for external participants and the general public, mentor and</p>		<p>Different parts of the not-for-profit sector may have a different overall emphasis to the "Client Support Services" title such as Production/Exhibition/Touring and Program Costs in the Arts sector.</p>

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		<p>development costs (e.g. cost of residences).</p> <p>*It includes 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 includes the costs of providing respite support for client/participants.</p> <p>* This account includes the cost of providing a sporting event or an arts & culture event - the account name used may include "event coordination".</p> <p>* This account includes costs of developing education kits developed for clients and the general public.</p> <p>* This account includes emergency relief, such as cash payments.</p> <p>* This account excludes 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>		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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, e.g. costs associated with providing sterilisers, needles and domestic supplies and appliances to clients/participants.</p> <p>* This account includes education kits, consumable equipment.</p> <p>* This account includes 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 excludes telecommunication and internet charges.</p> <p>* This account excludes computer equipment <\$5,000 (included in Assets < \$5,000).</p> <p>* This account includes 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 e.g. development of training manuals; quality audits required by accrediting bodies.</p> <p>* It excludes year end audit fees, accounting fees, legal fees, evaluators' fees, auspicing fees, and management service fees and agency temp staff.</p> <p>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</p>		Charitable Fundraising Act 1991 (NSW). See also NSW Charitable Fundraising Guidelines .

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		type e.g. 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 73(e)(vii)	<i>Income Tax Assessment Act 1997</i> (Division 43).
6-0260	Depreciation - Motor Vehicle	Depreciation expense for the current year relating to motor vehicles.	AASB 116.48 and 73(e)(vii)	The ATO Effective life of a depreciating asset webpage has guidance on effective lives of depreciating assets and links to the latest tax rulings.
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 116.48 and 73(e)(vii)	The ATO Effective life of a depreciating asset webpage has guidance on effective lives of depreciating assets and links to the latest tax rulings.
6-0280	Depreciation - Rental Properties	This account includes all depreciation that relates to furniture & fittings installed in rental properties.	AASB 116.48 and 73(e)(vii)	The ATO Effective life of a depreciating asset webpage has guidance on effective lives of depreciating assets and links to the latest tax rulings.
6-0290	Depreciation - Rental Properties Furniture & Fittings	This account includes all depreciation that relates to furniture & fittings installed in rental properties.	AASB 116.48 and 73(e)(vii)	The ATO Effective life of a depreciating asset webpage has guidance on effective lives of depreciating assets and links to the latest tax rulings.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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 101.85 or AASB 1060.56	The ATO website has guidance on deductible donations
6-0310	Employment Support and Supervision Costs	This account covers all costs associated with employment support (e.g. 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 includes 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. Fundraiser entertainment pursuant to s7 of the <i>Collections for Charitable Purposes Act 1939</i> (SA)		Division 32 <i>Income Tax Assessment Act 1997</i> (Cth)
6-0320	Equipment Hire/Lease	This account represents hiring or operating leasing costs of equipment by the organisation that are not covered by the new requirements in AASB 16, associated with a short-term or low-value asset lease of which an organisation elects not to account for using the new requirements in AASB 16. * This account excludes motor vehicle leases.	AASB 16.6	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet.
6-0330	Fees & Permits	This account represents licence fees, ASIC fees, business name fees, annual incorporation fees paid to the state consumer affairs organisation (e.g. Consumer Affairs organisation or equivalent), and all other fees paid to regulators. These include working with children checks, criminal history, police checks, aged care fees, childcare facility fees, strata fees, trademarks, copyright fees, RTO registration, RTO licensing. Compliance		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
		costs such as quality audits should be included at Consultancy Fees 6-0230		
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 relevant legislation. Fundraising expenses include expenditure on assets wages, salaries, commissions, administrative expenses and other expenditure related to the appeal.		<i>Fundraising Act 1998 (Vic)</i>
6-0340 to 6-0370 Qld only	Fundraising Expenses - General	This account represents all expenses associated with fundraising, including charitable games, e.g. 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. (QLD); Collections Act 1966 (QLD).</i>
6-0340 to 6-0390 WA only	Fundraising and Gaming Expenses (both activities are combined for WA)	This account represents all expenses associated with fundraising, including charitable games, e.g. bingo, raffles and gaming. Fundraising expenses include: 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 (WA), Gaming & Wagering Commission Act 1987 (WA).</i>
6-0340 to 6-0370 SA only	Fundraising Expenses	These accounts represent expenses associated with collections of money, property, including by the sale of a disc, badge, token, flower, ribbon, other device or obtains a bequest, pursuant to a s6 licence under the <i>Collections for Charitable Purposes Act 1939 (SA)</i> . Refer s4 of <i>Collections for Charitable Collections Act 1939 (SA)</i> for "definition of charitable purpose".		<i>Collections for Charitable Purposes Act 1939 (SA)</i>

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0340 to 6-0390 NSW only	Fundraising Expenses - General	These accounts represent all expenses associated with fundraising. Fundraising expenses include salaries, wages, commissions, printing costs, stationery cost, postage costs, advertising costs, licence fees, miscellaneous costs. These accounts <i>exclude</i> gaming expenses (6-0380 to 6-0390).		<i>Charitable Fundraising Act 1991</i> (NSW). See also NSW Charitable Fundraising Guidelines .
6-0340 to 6-0370 Tas only	Fundraising Expenses	These accounts represent expenses associated with collections of monies and fundraising as per the legislation.		<i>Collections for Charities Act 2001</i> (Tas).
6-0340 to 6-0370 NT only	Fundraising Expenses	Should an organisation choose to keep their accounts separated for use in other jurisdictions, this set of accounts is where the activities should be recorded.		
6-0380 to 6-0390 NSW only	Gaming Expenses	Includes charitable and non-charitable games.		<i>Community Gaming Act 2018</i> (NSW), <i>Community Gaming Regulation 2020</i> (NSW).
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. Expenses include catering and fees paid to the holder of a bingo centre operator's licence.		<i>Gambling Regulation Act 2003</i> (Vic); <i>Gambling Regulation Regulations 2015</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, e.g. salaries, wages and commissions, state taxes and levies; promotional activities, e.g. 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.		<i>Gaming Machine Act 1991</i> (QLD); <i>Wagering Act 1998</i> (QLD), <i>Keno Act 1996</i> (QLD)

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0380 to 6-0390 SA only	Gaming and Fundraiser Lotteries Expenses	These accounts represent expenses associated with revenues from fundraiser lotteries, participation lotteries, bingo, and sweepstakes pursuant to the <i>Lotteries Regulations 2021 (SA)</i> and expenses associated with revenue from gaming machines pursuant to <i>Gaming Machines Act 1992 (SA)</i> . Sub accounts will be required for various licence types as per the regulations.		<i>Gaming Machines Act 1992 (SA), Gaming Offences Regulations 2021 (SA), Lotteries Act 2019 and Lotteries Regulations 2021.</i>
6-0380 to 6-0390 Tas only	Gaming Expenses	These accounts refer to the requirements of gaming activities as per the legislation		<i>Gaming Control Act 1993 (Tas) and Gaming Control Regulations 2022 (Tas)</i>
6-0380 to 6-0390 NT only	Gaming Expenses	These accounts refer to the requirements of gaming activities as per the legislation.		<i>Gaming Control (Community Gaming) Regulations 2006</i>
Other jurisdictions	Fundraising and Gaming Expenses			
6-0395	Health & Safety	This <i>includes</i> first aid costs, licensing compliance (e.g. 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.		
	Insurance is a group of accounts that could utilise a header and detail accounts for management and reporting purposes. Where organisations self insure for workers compensation, separate sub-accounts should be created (as necessary). Workers compensation accounts are generally allocated in the salaries and wages header account. An organisation may choose to continue that collection of accounts (S&W 6-0600).			

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0400	Insurance - General	This account <i>includes</i> all insurances including accident, building and contents, owned properties (not rented). It excludes 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 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.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0470	Management Fees	<p>This account represents fees paid to another organisation which performs governance and financial services for the organisation (e.g. 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 excludes 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. Inclusions 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, e.g. hiring of venues and facilities.</p> <p>* It excludes travel and accommodation costs incurred for meeting purposes e.g. Board meetings (included at 6-0085).</p> <p>* It includes 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 excludes the hire of equipment (which has its own separate account 6-0320).</p>		
6-0490	Membership Fees Paid	<p>This account represents all membership fees paid by the organisation both for the organisation and for staff e.g. professional body fees. National and state affiliation fees are <i>included</i> in this account.</p>		<p>See Fringe Benefits Tax guide for employers on ATO website for more information about fringe benefits tax implications of paying membership fees for employees.</p>

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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.		The ATO Effective life of a depreciating asset webpage has guidance on effective lives of depreciating assets and links to the latest tax rulings.
6-0501	MV Fuel and Oil	Fuel and oil costs incurred by the organisation in respect of motor vehicles owned or leased.		
6-0502	MV Repairs & maintenance	Repairs & maintenance incurred by the organisation in respect of motor vehicles owned or leased.		
6-0503	MV Insurance	Insurance incurred by the organisation in respect of motor vehicles owned or leased.		
6-0504	MV Registration	Registration costs incurred by the organisation in respect of motor vehicles owned or leased.		
6-0505	MV Lease Payments	Lease payments made by the organisation in respect of motor vehicles. Previously this account applied to operating lease arrangements. Organisations now applying accounting standard AASB 16 would apply the accounting treatment for that standard which allocates the lease liability to interest and depreciation over time.		The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet.
6-0506	MV Other	Other motor vehicle costs incurred by the 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 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 organisation such as photocopying and purchase of paper. * It excludes 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 excludes 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 organisation during the year in relation to managing properties.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0540	Publications and Information Resources	This account <i>includes</i> the cost of newsletters, (library-based) books, hard cover publications purchased by the organisation (but not capitalised as an asset). It also includes loose-leaf brochures prepared by the 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).		
6-0550	Rates & Taxes	This account <i>includes</i> all rates and taxes incurred by the organisation over the course of a year from local authorities, state authorities, federal authorities or any other group that may issue such notices (including "normal" water rates). * It excludes excess water rates which are included in Utilities (6-0720) below. * It excludes bank charges (6-0070). * It also excludes rates relating to rental properties 6-0560).		
6-0560	Rates - Rental Properties	This account includes all rates and taxes incurred by the organisation over the course of a year that relate to rental properties. * It excludes the rental of equipment (6-0320). * It also excludes expenses in relation to rental properties 6-0580).		
6-0570	Rent	This account <i>includes</i> all rent paid for buildings.	AASB 16.89-97 or AASB 1060.147-149	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet.
6-0580	Rent - Rental Properties	This account includes all rent that relates to rental properties and <i>excludes</i> auspicing (6-0060).	AASB 16.89-97 or AASB 1060.147-149	The new accounting standard AASB 16 <i>Leases</i> replaced AASB 117 <i>Leases</i> for reporting periods starting 1 January 2019 or later. AASB 16 brings most operating leases that were previously not recorded as assets under AASB 117 onto the balance sheet.

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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, e.g. gardening, mowing. * It includes costs of repairs and maintenance of buildings rented out and make good costs. * It excludes repairs and maintenance of motor vehicles (6-0502). * It also excludes expenses that relate to rental properties (6-0590). * It also excludes repairs to computer equipment (6-0220).		
6-0595	Repairs & Maintenance - Rental Properties	This account includes all repairs and maintenance incurred by the 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 organisation on a permanent or casual basis (including replacement staff). 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 Accounts and the Payroll System.	AASB 119	
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 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.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0605	S&W Salary Sacrifice	This account represents amounts provided by the nonprofit organisation as part of employees' remuneration e.g. vehicle lease, credit cards.		The ATO website and tax ruling TR 2001/10 include guidance about salary sacrifice.
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. Where an organisation self- insures, this account and as many extra accounts for specific costs should be constructed in the chart of accounts.		
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 organisation on a permanent or casual basis (including replacement staff).</p> <p>* This amount is the gross amount including PAYG withholding tax, and includes allowances paid to employees.</p> <p>* It excludes 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 also excludes 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>		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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 fees, 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 an income account (in Other Income) and the full actual cost allocated in the payroll system. This account would be a "negative" expense.		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
	<p>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 e.g. 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 auspicating 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.</p>			<p>See Fringe Benefits Tax guide for employers on ATO website for a comprehensive list of fringe benefits and more information about salary sacrifice.</p>

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0650	Security Expenses	This account represents the costs of security paid for the current year. * It includes cost of alarm systems, replacement locks, keys and security firms and an outgoing component. * It excludes 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		Tax ruling TR 97/17 covers income tax and fringe benefits tax implications where food and drink are provided to staff. See also 'Common entertainment scenarios for income tax exempt bodies' on ATO website.
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 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 excludes 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		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
6-0700	Training & Development (Staff)	<p>This account represents the costs incurred by the organisation on staff training as well as the costs of sending staff to external conferences and training workshops.</p> <ul style="list-style-type: none"> * It includes registration costs. * It excludes costs of training volunteers. This is coded to Volunteer Expenses (6-0730) or Board/governance expenses (6-0085). * It excludes 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 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> <ul style="list-style-type: none"> * It includes airfares, taxi fares, accommodation, meals, sustenance, vehicle hire (e.g. 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. * It excludes travel costs associated with clients/participants (these are included in Client Support Services 6-0110-6-0200). * It also excludes travel costs associated with volunteers (these are included in Volunteer Costs (6-0730)). 		
6-0720	Utilities	<p>This account <i>includes</i> the cost of utilities paid (e.g. electricity, gas and excess water rates) and includes outgoings allocated to utilities.</p> <ul style="list-style-type: none"> * It excludes general rates (which has a separate account (6-0550)). 		

Account Number	Suggested Account Name	Data Dictionary / Description of Account	Australian Accounting Standard References	Other comments
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 includes the costs of managing volunteers, and sending volunteers on organisational business such as reimbursements of expenses.</p> <p>* It includes 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 excludes costs of volunteer insurance (6-0460), the salaries and wages of volunteer co-ordinators and trainers (6-0600) and Board related costs (6-0085).</p>		For reporting periods starting 1 Jan 2019 or later, the new accounting standard AASB 1058 allows non-government not-for-profit organisations to recognise for volunteer services provided to the organisation as income (and corresponding expenses) if they wish to and the value can be measured reliably.
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 (which may be also included in 6-0460 Loss on Sale of 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.		