



Department of Education and
Early Childhood Development

Chart of Accounts for Victorian Government Schools

Department of Education and
Early Childhood Development
CASES21 Finance
Financial Services Division



Every
child,
every
opportunity



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Foreword

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

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

Introduction

The importance of correct coding prior to CASES21 data entry is critical to the credibility, reliance and accuracy of information. The accuracy of CASES21 reports for both internal and external users can only be relied upon when data has been correctly entered into the system.

It has been found that miscoding errors generally relate to a lack of understanding of the Chart of Account structure and its link to the reporting process. A 'best practice' approach to coding transactions is outlined in this booklet for specific and general reference.

Chart of Accounts and the Reporting Process

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

Familiarity with CASES21 reports and an awareness of the variety of alternative reports for presenting information will enhance 'best practice' coding and provide the best report format for users. The perspective adopted when coding information will have an impact upon the outcomes generated in reports for users. Understanding user needs, including DEECD classification requirements, is an important aspect of generating the correct report for the user.

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

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

Website: www.education.vic.gov.au/management/financial/CASES21.htm

Chart of Accounts Structure

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

Section One – General Ledger

- Assets
- Liabilities
- Accumulated Funds
- Revenue
- Expenditure

Section Two – School Level

- Programs
- Sub Programs
- DEECD Initiatives

Assets

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

Liabilities

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

Accumulated Funds

The net assets of the school which is represented by the equation:

Accumulated Funds = Assets (what is owned) – Liabilities (what is owed)

Revenue

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

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

Expenditure

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

Recurrent expenditure produces benefits not extending beyond the accounting period (expenses such as class materials, telephone); *capital expenditure* provides value extending into future accounting periods (asset purchase such as equipment with a value over \$1000).

Programs

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

Sub Programs

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

Initiatives

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

General Approach to Chart of Accounts Coding

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

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

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

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

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

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

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

Deactivating or Modifying School Defined codes

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

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

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

Handy Hints

- Keep school defined Sub Programs to a minimum
- Never create a school defined Sub Program using a code that exists at General Ledger level e.g. Cash Grant, interest received, photocopying, telephone
- Think carefully before creating school defined codes. Non-specific terms like ‘miscellaneous’, ‘Grants’ etc. are contrary to best practice
- Coding of revenue and expenditure for CASES21 data entry should mirror the school’s budget approved by School Council
- Do not create a school defined Sub Program code prior to checking whether a pre-defined code already exists
- When creating a Sub Program, ensure that it is coded under the correct Program area.
- When in doubt seek advice from the CASES21 Support staff via the Service Gateway or Service Desk. Access the Gateway at: www.eduweb.vic.gov.au/servicedesk or 1800 641 943

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

Schools GST Codes

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

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

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

Information is available at: <http://www.education.vic.gov.au/management/financial/tax/gst>

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

A detailed explanation of the GST treatment of revenue and expenditure is provided in the GST Analysis section

of this document. This information can be accessed by clicking on the link in the ‘GST Ref’ column in the Chart of Accounts table.

The GST codes for revenue and expenditure that are utilised by schools are listed in the ‘GST Codes for schools’ table opposite.

School Canteen

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

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

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

All expenses which relate to the canteen must be coded Input Taxed (G13) and no GST is claimable by the school in relation to those expenses. These expenses could include telephone, utilities, furniture and fittings (fridges, stoves etc), cleaning costs, requisites and any capital expenditure (building works etc.) directly related to canteen operations.

GST Codes for schools

Revenue GST Code	Is GST included
G01 Total Sales inc GST	Yes
G03 Other GST Free Sales	No
G04 Input Tax Sales	No
NS6 Out of Scope	No
Expenditure GST Code	Is GST included
G10 Capital Purchases	Yes
G11 Non Capital Purchases	Yes
G13 Input Taxed	No
G14 No GST in Price	No
NP6 Out of Scope	No

Enquiries

For more detailed information schools should refer to the Tax Compliance Unit website at <http://www.education.vic.gov.au/management/financial/tax/>. This website contains tax fact sheets from the A–Z list which explain in much more detail the GST code to use.

If you have any question or enquiries concerning GST, please contact the DEECD Tax and Compliance Unit on Ph: 9637 3702 or 9637 3281.

E-mail

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

General Ledger – Current Assets

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
10001	High Yield Investment Account (HYIA)	At call Investment account. All DEECD funding is paid directly into this account	N/A	N/A	<p>Only DEECD funding and HYIA bank account interest to be receipted directly into the HYIA. Refer Executive Memorandum 2000/008 for further information.</p> <p>Maintenance of an investment register for the HYIA is not required. Refer to circular S296-2008. http://www.education.vic.gov.au/management/financial/policy.htm</p>
10002	Official Account	School operating account	N/A	N/A	Used for the receipt of money provided from locally raised funds and non-DEECD government funds. All payments (except those from Library/Building Fund Accounts) to be made from this account. All school bank accounts (except HYIA) must be in the name of School Council.
10003	Building Fund	Approved by the Australian Taxation Office for holding tax deductible donations	N/A	N/A	<p>The ATO specifies that a separate bank account must be established for each Building Fund operated by the school.</p> <p>Refer to the publications on the DEECD Financial Management website for further information. http://www.education.vic.gov.au/management/financial/</p>
10004	Library Fund	Approved by the Australian Taxation Office for holding tax deductible donations	N/A	N/A	<p>The ATO specifies that a separate bank account must be established for each Library Fund operated by the school.</p> <p>Refer to the publications on the DEECD Financial Management website for further information. http://www.education.vic.gov.au/management/financial/</p>
10005	Cooperative Account	Account used to Administer loans raised through a Cooperative society for school projects	N/A	N/A	Not to be used to record loan liability. Refer <i>Victorian Government Schools Reference Guide 7.5.1.2 – Cooperative Societies</i> . http://www.education.vic.gov.au/management/governance/referenceguide/default.htm

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
10006	School Community Association	Designated School Community Association account e.g. Parent Association	N/A	N/A	Only used where the club/ association chooses to operate outside of the Official Account. Refer <i>Executive Memorandum 98/028 and 102/2000</i> for further information. Located on the Financial Management website. http://www.education.vic.gov.au/management/financial/policy.htm
10010–10020	Term Deposits	Accounts holding surplus funds for the purpose of generating interest revenue for the school	N/A	N/A	Medium to long term investments should be subject to periodic review by the School Council for compliance with school goals and policies. Bank accounts need to be in the name of the School Council. Funds in these accounts are invested for a term of 3 months or more.
10030–10040	At Call Investments	Accounts holding surplus funds for the purpose of generating interest revenue for the school	N/A	N/A	Investments should be subject to periodic review by the School Council for compliance with school goals and policies. Bank accounts need to be in the name of the School Council Funds in these accounts are invested for a term of less than 3 months All investments and interest income on investments (other than the HYIA) should be recorded in an investment register.
10050–10060	Cheque Accounts	‘One off’ specific account for particular purpose	N/A	N/A	A restricted account for specific funding and accountability purposes that has been advised to schools. Not to be used for any other purpose.
10090–10099	Beneficiary/ Memorial Account	Special purpose account for funds bequeathed to the school	N/A	N/A	Restricted account for recording donations from a member of the school community as a bequest or memorial on behalf of past students, family etc. Not to be used for any other purpose.
11000	Accounts Receivable Control	Total of all accounts receivable balances	N/A	N/A	System Use Only. Automated calculation of all current Families balances (total invoices, less total receipts, less total credit notes, journal adjustments, discounts).

General Ledger – Current Assets *cont*

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
11001	Donors Control Account	Total of all donors balances	N/A	N/A	System Use Only. Automated calculation of all current Donors balances (total donations less total expenditure, journal adjustments).
11002	Sundry Debtors	Total of all Sundry Debtors balances	N/A	N/A	System Use Only. Automated calculation of all current Sundry Debtors balances (total invoices, less total receipts, less total credit notes, journal adjustments, discounts).
11003	Inventory Stock on Hand	Value of inventory stock recorded	N/A	N/A	Automatic calculation of all current inventory balances.
11004	Trading Stock on Hand	Value of trading stock recorded	N/A	N/A	Automatic calculation of all trading stock for inventory.
12001	GST Purchases (reclaimable)	Value of total GST on purchases	N/A	N/A	System Use Only. Automated calculation of all GST purchases-related amounts for the current BAS period.
12002	GST Clearing Account	Suspense account for GST-related transactions	N/A	N/A	System Use Only. Automated calculation of all GST-identified amounts and balances for the current BAS prior to lodgement.
12003	Provision for Doubtful Debts	Estimate of doubtful debts relating to sundry debtors	N/A	N/A	Used to correct the value of expected receipts from sundry debtors e.g. Hire of Facilities. Refer to <i>Section 2: Sundry Debtors CASES21 Finance Process Guide</i> . Not to be used for family charges and family debtors correction.
12004	Provision for Non recoverable Subject Contributions	Estimate of nonrecoverable amounts relating to families	N/A	N/A	Used to correct the value of expected subject contributions receipts from families. Refer to <i>Section 1: Families CASES21 Finance Process Guide</i> .
12005	Prepaid Expenses	Estimate of expenses paid in advance	N/A	N/A	Used to identify portion of expenditure that relates to a future accounting period.

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
12006	Fuel Tax Credits (Reclaimable)	Value of total Fuel Tax Credits claimable	N/A	N/A	System Use Only. Automated calculation of Fuel Tax Credits. For further information refer to Fact sheet at: http://www.education.vic.gov.au/management/financial/tax/gst/atoz/f.htm
13000	Petty Cash Advance	Amount of initial set up of advance or to amend petty cash advance	N/A	N/A	Petty cash records can be kept manually (imprest system) or electronically via the CASES21 software. Not to be used for petty cash expenditure which is apportioned to the relevant expenses e.g. refreshments, stationery, photocopying etc. Refer relevant expenditure codes.

General Ledger – Non Current Assets

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules / Further Information
26202	Books and Libraries	Stock of library resources	G10 G14	<u>Exp 5</u>	System code (see 86201 Library Books) Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26203	Motor Vehicles >\$1,000	Purchase of motor vehicle >\$1,000	G10 G14	<u>Exp 18</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26205	Computers/IT equip >\$1,000	>\$1,000 Per item	G10 G14	<u>Exp 5</u>	Includes notebooks/laptops, monitors >\$1,000, servers, hard drive, network devices and miscellaneous computer equipment. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26207	Printers/ scanners etc >\$1,000	>\$1,000 Per item	G10 G14	<u>Exp 5</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26208	Computer Software >\$1,000	Purchase of computer software	G10 G14	<u>Exp 5</u>	Includes software application and associated licences if applicable. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26210	Furniture and Fittings >\$1,000	>\$1,000 Per item	G10 G13 G14	<u>Exp 5</u>	Includes tables, chairs, desk, workstations, cabinets and miscellaneous furniture and fittings. Note GST code for purchases for input taxed canteen. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26211	Musical Equipment >\$1,000	>\$1,000 Per item	G10 G14	<u>Exp 5</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26212	Office Equipment >\$1,000	>\$1,000 Per item	G10 G14	<u>Exp 5</u>	Includes fax machines, photocopiers, whiteboards, combined copier/fax/scanners and miscellaneous office equipment. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
26214	Communications Equipment >\$1,000	>\$1,000 Per item	G10 G14	<u>Exp 5</u>	Includes televisions, video recorders, projectors, datashows, cameras (including digital, video etc) CD/DVD players, mobile phones/pagers>\$1,000, teleconferencing equipment, closed circuit TV's, telephone systems/handsets and miscellaneous communication equipment. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26215	Plant & Equipment >\$1,000	>\$1,000 Per item	G10 G13 G14	<u>Exp 5</u>	Includes heating and air-conditioning, alarm systems, lift trucks/forklifts and miscellaneous plant and equipment. Note GST code for items purchased for input taxed canteen. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26216	Sporting Equipment >\$1,000	>\$1,000 Per item	G10 G14 NP6	<u>Exp 5</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
26220	Other Assets >\$1,000	>\$1,000 Per item	G10 G13 G14	<u>Exp 5</u>	Includes dishwashers, stoves, microwave ovens, refrigerators and other miscellaneous assets. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>
29102	Cultural Assets >\$1,000	Purchase and acquisition of paintings, prints, sculptures etc	G10 G14	<u>Exp 5</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i>

General Ledger – Current Liabilities

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

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
36809	CASES BAS Implementation	Current Liability account used only at Implementation		N/A	System Use Only. Used for the temporary holding of BAS information transferred from CASES to CASES21. This Code should only be used by the Implementer.
37000	Accounts Payable Control	Total of all accounts payable balances	N/A	N/A	System Use Only. Automated calculation of all current Creditors balances (total invoices, less total payments, less total credit notes, journal adjustments, discounts).
38002	Revenue in Advance	Funds received prior to the period they relate	N/A	N/A	This code should only be used when raising a journal to reallocate the recorded revenue (that relates to a future period) as a current liability. Refer to <i>Section 10: CASES21 Finance Process Guide – Balance Day Adjustments</i> .
38003	Deposits Held	Holding account for period that deposit/s held	N/A	N/A	Used for the temporary holding of refundable deposit for locker keys and other loan arrangements requiring a deposit.
38004	Leave Provision – LSL/Annual	Estimate of LSL/ annual leave relating to locally paid staff	N/A	N/A	Used to acknowledge a future provision of expenditure for annual/LSL leave of locally-paid staff (where appropriate under award conditions etc).
38005	GST on Sales	Value of total GST on sales	N/A	N/A	System Use Only. Automated calculation of all GST sales-related amounts for the current BAS period.
38006	Proceeds Asset Sales – Clearing	Clearing Account used for proceeds from sale of asset	N/A	N/A	Clearing account used during asset disposal process for the recording of any proceeds from the sale of the asset. Refer <i>Section 4: CASES21 Finance Process Guide</i>

General Ledger – Non Current Liabilities

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

General Ledger – Accumulated Equity

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
50001	Accumulated Funds	Represents opening balance information (assets less liabilities upon implementation) and result of operations (net surplus/deficit) to date	N/A	N/A	Implementer/system use. Information on school's current accumulated equity including operating surplus/deficit results since implementation. Available from Balance Sheet Report (GL21160S) on CASES21 Finance.

General Ledger – Revenue – Government Provided DEECD Grants

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
70001	Cash Grant	All recurrent funding provided through the Student Resource Package (SRP)	NS6	<u>Rev 1</u>	Includes: Student Resource Package (SRP) Student-based funding, School-based funding, Targeted Initiatives, SRP Credit to cash transfers and reconciliation funding. Refer to information on the SRP website for further information. https://www.eduweb.vic.gov.au/srp
70002	Education Maintenance Allowance	Component paid directly to schools	NS6	<u>Rev 1</u>	For specific items/activities costs on behalf of the student whose parents/guardian hold a pensioner concession card or health benefit card. Refer recently released communications on EMA. http://www.education.vic.gov.au/management/financial/ema/default.htm
70003	School Support Services	Funds provided for student and curriculum services. Region/Cluster Activities	NS6 G01 G03	<u>Rev 1</u>	Provided by region/schools to the host school of a cluster, for student and curriculum services. Refer CASES21 Finance Guidelines: http://www.education.vic.gov.au/management/financial/cases21.htm
70004	Conveyance Allowance	Reimbursement of the cost of transporting students between home and school under approved procedures	NS6	<u>Rev 1</u>	Refer to 4.10.3 <i>Conveyance Allowances on Victorian Government Schools Reference Guide</i> . http://www.education.vic.gov.au/management/governance/referenceguide/default.htm

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

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
70005	Discretionary Grant	Specially nominated discretionary projects	NS6	N/A	Includes those funded by a Regional Director or General Manager.
70006	Overseas Fee Paying Students	Schools curriculum fee only	G01	<u>Rev 2</u>	Student curriculum/tuition fee, not the administration fee for managing the program when an administration fee is charged.
70051	Library Establishment Grant	‘One off’ Grant	NS6	N/A	Funds provided to assist schools with initial establishment of a school library.
70052	Establishment Grant	‘One off’ Grant	NS6	N/A	Funds provided for the purchase of goods or services and equipment to assist in the establishment of new schools.
70053	Interest Subsidy	Reimbursements of interest incurred on cooperative loans	NS6	N/A	Only available to schools where approval for subsidy currently in place. <i>Refer School Finance Manual.</i> http://www.education.vic.gov.au/management/financial/
70054	Fire Recovery Grant	Funds to provide immediate financial assistance to schools that suffer significant fire damage	NS6	N/A	This assistance is intended to facilitate the early re-establishment of the school and/or enable school operations, services and administration to continue with minimum delay and disruption.
70080	Other DEECD Grants	Funds received that are not of a recurring nature or for small amounts	G01 NS6	<u>Rev 1</u>	Used for any special grants not listed above e.g. identified host schools for technical assistant funding.
70090	Capital Works	Funds provided for capital works	NS6	<u>Rev 1</u>	Funding provided for the capital improvement of buildings, grounds or equipment. The funding is provided to improve the asset value of the item/s, and is not recurrent in nature, or for maintenance and repairs of existing assets.
70091	Dep’t Maintenance Grants	Funds provided to schools for maintenance of buildings and equipment	NS6	<u>Rev 1</u>	Grants from DEECD that may be used for the repair and replacement of existing land and buildings type assets. This includes SMS and other specific maintenance grants from DEECD.

General Ledger – Revenue – Commonwealth Government Grants

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
71001	Aboriginal Education Grant	Funds provided to schools with significant aboriginal enrolments	G01 NS6	<u>Rev 1</u>	To be used for the funding of aboriginal cultural programs and relevant individual school programs.
71002	Before/After School Care Grant	Grant received for the operation of before/ and or after school care	G01 NS6	<u>Rev 11</u>	
71050	C'wealth Capital Grants	Grants received for funding of capital items	G01	<u>Rev 1</u>	Grants like Investing in Our Schools for specific capital projects and purchases. These grants would be used for new assets.
71060	C'wealth Maintenance Grants	Funds provided to schools for maintenance of buildings and equipment	G01	<u>Rev 1</u>	Grants from the Commonwealth Government to fund maintenance projects for existing land & building assets.
71080	Other C'wealth Govt Grants	Other applicable grants not mentioned above	G01 NS6	<u>Rev 1</u>	Suitable for recording funds from universities for student teacher supervision, Primary School Library Grant, Family Assistance (Centrelink), Commonwealth Child Care Assistance funding.

General Ledger – Revenue – State Government Grants

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
72001	Joint Community Grant	Contribution toward the recurrent costs of a centre or grounds for approved projects	NS6	N/A	These funds are in addition to funding received in the Student Resource Package.
72050	State Capital Grants	Grants received from the State Government for capital items	NS6	N/A	Grants received from State Government departments other than the DEECD for the funding of capital projects.
72060	State Maintenance Grants	Grants received from the State Government for maintenance items	NS6	N/A	Grants received from State Government departments other than the DEECD for the funding maintenance in schools.
72080	Other State Government Grants	Grants received from the State Government not otherwise specified	NS6 G01	<u>Rev 1</u>	Includes funds for child care/preschool assistance (DHS), student assessment/examinations (VCAA), Transport Accident Commission, VYDP Grant and similar grants.

General Ledger – Revenue – Other

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
73001	Reimbursements	Reimbursement/refund for expenditure incurred	NS6 G01 G03	<u>Rev 3</u>	Funds recouped from students, teachers or parents e.g. cost of police checks, photocopying, telephone, postage, stale cheques. Any school expense that is reimbursable by staff, students or other schools. Also suitable for staff funded function reimbursement, insurance rebates, CRT reimbursement.
73002	Interest Received	Interest earned from locally generated or government funds	G04	N/A	Includes interest received from all School Council bank accounts.
73003	Sale Furn/Equip/Motor Vehicle	Proceeds from the sale of furniture, equipment and motor vehicles	G01 G03 NS6	<u>Rev 4</u>	Refer <i>Section 4: CASES21 Finance Process Guide</i>

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
73502	ATO Interest/ Refunds	Income received from the ATO	G04	N/A	Generally relating to late payment of input tax credits or BAS anomalies.
73504	Other Local Gov't Grants	Grants received from local gov't for provision of goods or services	NS6 G01	<u>Rev 1</u>	Not to be used for capital items. Refer 73505 Capital Local Gov't Grants.
73505	Capital Local Gov't Grants	Grants received from local gov't for items of a capital nature	NS6 G01	<u>Rev 1</u>	Grants from local government for funding purchase of capital non-current assets.
73506	Maintenance Local Gov't Grants	Grants received from local gov't for maintenance of buildings, equip	NS6 G01	<u>Rev 1</u>	Grant from local government for maintenance of existing land and building type assets.

General Ledger – Revenue – Locally Raised Funds

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
74001	Subject Contributions	Essential educational items/optional school charges received from parents	G01 G03	<u>Rev 5</u> <u>Rev 7</u>	<p>Items or services that support instruction in the curriculum including books, student planner and outdoor education.</p> <p>Extra curricular tuition fees e.g. instrumental music lessons. Also includes the hire of curriculum related equipment e.g. musical instruments.</p> <p>Refer to the Parent Payments in Victorian Government Schools policy at: www.education.vic.gov.au/management/schooloperations/schoolcharges.htm</p> <p>Refer Circular S300-2008 Parent Payments in Victorian Government Schools www.education.vic.gov.au/management/financial/policy.htm</p>

General Ledger – Revenue – Locally Raised Funds *cont*

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
74002	Sale of Class Materials	Essential educational items/optional school material charges for consumable materials used in classes	G01 G03	<u>Rev 5</u>	<p>Cooking ingredients the student consumes or materials for subjects where the payment is the difference between the basic materials/ services required for the standard curriculum program and the higher cost alternatives which may be more desirable e.g. in woodwork class the use of mahogany instead of pine.</p> <p>Refer to the Parent Payments in Victorian Government Schools policy at: www.education.vic.gov.au/management/schooloperations/schoolcharges.htm</p> <p>Refer Circular S300-2008 Parent Payments in Victorian Government Schools www.education.vic.gov.au/management/financial/policy.htm</p>
74101	Fundraising Activities	Fundraising efforts approved by the School Council	G01 G03 G04 NS6	<u>Rev 6</u>	<p>Includes walkathons, socials and fetes, chocolate drives, out of uniform days, parents & friends association/affiliation, public phones. Schools are able to choose whether fundraising events are input taxed or taxable for GST purposes.</p> <p>Refer <i>School Finance Manual</i> on http://www.education.vic.gov.au/management/financial/cases21.htm</p>
74102	Donations	Donations from business, groups or individuals. Includes Building/ Library Fund Donations	NS6 G01	<u>Rev 7</u> <u>Rev 5</u>	<p>All donations received by the school from businesses and individuals including parent voluntary contributions.</p> <p>Not to be used for sponsorships – see account code 74580. If donation is for a specific purpose, it may be taxable e.g. donation for purchase of playground equipment.</p>
74103	Commission	Commission received	G01 G04 NS6	<u>Rev 8</u>	Includes commission received from booksellers, uniform suppliers, fundraising activities and school photo sales etc.
74201	Hire of School Facilities/ Equipment	Proceeds from the hire of school facilities and equipment	G01	<u>Rev 9</u>	Proceeds from the hire of school facilities and equipment for private purposes e.g. school gym to local basketball club.

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
74202	Canteen Lease	Income received from canteen operators leasing canteen space	G01	N/A	Refer to 'Canteens' in the School Reference Guide, Sec.7.17 http://www.education.vic.gov.au/management/governance/referenceguide/default.htm
74301	Camps/ Excursions/ Activities	Camps, excursions and school based activities, including bus fares, special sports activities and other related costs	G01 G03	<u>Rev 10</u>	Food component. Accommodation and all other. Less than Market Value applies if the supply of accommodation is less than 75% of the market value of the supply. To access a Camps & Excursions Quote Proforma refer to: www.education.vic.gov.au/management/financial/tax/default.htm
74401	Before/After School Care	All fees received from parents related to before and/or after school care	G01 G03	<u>Rev 11</u>	Where Commonwealth funding is received. Not receiving funding. Also refer to 'Child Care' in the GST A-Z guide: http://www.education.vic.gov.au/management/financial/tax
74402	Trading Operations	Revenue relating to a school trading operation where a profit is anticipated	G01 G03 G04 NS6	<u>Rev 12</u>	To be used for textbooks and stationery through the bookshop. The sale of food and related items from canteen operations. Uniform sales, including secondhand or any other trading operations. Profit and Loss Statement must be produced, as a minimum, on an annual basis for all trading operations programs. Refer to Financial Management website: http://www.education.vic.gov.au/management/financial/
74403	Non-profit Trading Operation	Where school acts as agent for the collection of funds with no planned profit	G01 G03 NS6 G04	<u>Rev 13</u>	Includes Book Club, staff association, staff functions, monies collected for Appeals e.g. Royal Children's Hospital, Red Nose Day. The GST code depends on how the school has elected to run the event.

General Ledger – Revenue – Locally Raised Funds *cont*

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
74404	Special Events	A curriculum related Special event	G01 G03 G04 NS6	<u>Rev 6</u>	Includes Maths competition, Music competition, Deb Ball, School Social/Formal and school productions. The GST treatment depends on the nature of the event.
74580	Other Locally Raised Funds	Funds raised through local activities that are not specified by another code including Sponsorships	G01 G03 G04 NS6	<u>Rev 7</u> <u>Rev 14</u>	Includes advertising by local businesses via newsletters and bill boards, non-government revenue for home stay/overseas fee paying students, bursaries, energy grant, sporting events, football clubs, sundry deposits etc.
79001	Inventory Sales – Trading Ops	Value of Sales from Trading Ops	N/A	<u>N/A</u>	Automatic calculation of all sales relating to Stock Module.
79002	Inventory Sales – CoGS	Value of the Cost of Goods Sold	N/A	<u>N/A</u>	Automatic calculation of the cost of goods sold relating to Stock Module.

General Ledger – Expenditure – Salaries and Allowances

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
80050	Teaching Support Staff	Salaries and allowances	W1	<u>Exp 1</u>	<p>Paid to non-teaching technical, administrative, support, library, relief staff. Refer HR web for salary and award conditions: http://www.education.vic.gov.au/hr/default.htm</p> <p>Refer to <i>Section 7: CASES21 Finance Process Guide</i>.</p>
80051	Teacher Aides	Salaries and allowances	W1	<u>Exp 1</u>	<p>Paid to teacher aides, including Koori Educators, Integration and Multicultural Aides. Refer HR web for salary and award conditions: http://www.education.vic.gov.au/hr/default.htm</p> <p>Refer to <i>Section 7: CASES21 Finance Process Guide</i>.</p>
80052	Other Non Teaching Staff	Salaries and allowances for employees as outlined in Business Rules/ Further Information	W1	<u>Exp 1</u>	<p>All salaries and wages paid as a direct result of: operating before and/or after school care, a school operated canteen and/or other school trading operations. Supporting student services, includes counsellors, chaplains, therapists, paramedical, nurses, first aid workers, social workers, exam supervision. Staff employed in the maintenance and security of buildings and grounds and casual cleaning staff. The employment of Jobskills, Skillshare, Traineeships, Jobstart, and any other labour market program for all non teaching staff. Includes relief staff in this area.</p> <p>Refer HR web for salary and award conditions: http://www.education.vic.gov.au/hr/default.htm</p> <p>Refer to <i>Section 7: CASES21 Finance Process Guide</i>.</p>
80060	Work Experience	Payment for services provided by Work Experience students	W1 G14	<u>Exp 1</u>	<p>Refer to HR website: http://www.education.vic.gov.au/hr/default.htm</p> <p>Refer to <i>Section 7: CASES21 Finance Process Guide</i>.</p>

General Ledger – Expenditure – Salaries and Allowances *cont*

80070	Teachers (include Specialist)	Teaching staff employed for specialist programs	W1	<u>Exp 1</u>	Such as: Music, Artists/Sportspersons, LOTE and other instruction e.g.Tutoring, night classes. Student Teacher Supervision. Refer to HR website: http://www.eduweb.vic.gov.au/hrweb/employcond/allow/practeach.htm Refer to <i>Section 7: CASES21 Finance Process Guide</i> .
80071	Casual Relief Teaching Staff	Salary paid to a teacher who is employed by School Council for up to and including 30 working days	W1	<u>Exp 1</u>	Excludes agency employed CRT's – refer Account Code 89204. Refer to <i>Section 7: CASES21 Finance Process Guide</i> .
80080	Superannuation	Employer SGL contributions to complying superannuation fund for staff employed by School Council	NP6	<u>N/A</u>	Refer to <i>Section 7: CASES21 Finance Process Guide</i> .
80081	WorkCover	WorkCover premiums for staff employed by School Councils	G11	<u>Exp 2</u>	Refer to <i>Section 7: CASES21 Finance Process Guide</i> .
81001	Annual Leave	Provision expense for eligible staff on school level payroll	NP6	<u>N/A</u>	Refer HR web for salary and award conditions: http://www.education.vic.gov.au/hr/default.htm
81002	Long Service Leave	Provision expense for eligible staff on school level payroll	NP6	<u>N/A</u>	Refer HR web for salary and award conditions: http://www.education.vic.gov.au/hr/default.htm

General Ledger – Expenditure – Bank Charges

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
82801	Bank Charges	Bank fees and Charges relating to School accounts	G14		Includes stop payment and dishonoured cheque fees.
			G11	<u>Exp 3</u>	Merchant Fees

General Ledger – Expenditure – Consumables

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86101	Office/Teacher Requisites	Requisites, stationery and items used for administrative purposes	G11 G14	<u>Exp 4</u>	Includes printer toner and paper, requisites, stationery and items used for teaching purposes, e.g. wall charts, educational kits, white board markers, videos, CD's, DVD's, purchases and processing of film, book covering, book repairs and other items used in library and specialists programs. Excludes teacher reference materials – refer Expenditure code 86203 Reference Materials.
86102	Photocopying	Operation of school photocopiers	G11 G14	<u>Exp 4</u>	Includes paper, toner, associated materials. Excludes: a) charges associated with purchase – refer to Non Current Asset 26212 – Purchase of Office Equipment >\$1,000 b) Service Agreement charges and repairs refer to Expenditure Code 86402 Repairs/Maintenance-Furniture/Equipment
86103	Printing	Printing items used for teaching, administrative or student purposes	G11 G14	<u>Exp 4</u>	Includes report cards, newsletters, year books and college magazine.
86104	Class Materials	Consumable materials or expendable items supplied for student use in the classroom	G11 G14	<u>Exp 4</u>	Includes classroom stationery, paint, wood, foodstuffs for home economics, A.V. materials.
86105	Computer Software <\$1,000	All computer packages etc less than \$1,000 per item	G11 G14	<u>Exp 4</u>	Includes software applications and associated licenses as applicable.
86106	Laminating	All costs associated with Laminating	G11 G14	<u>Exp 4</u>	Laminating used for teaching, administrative or student purposes excludes cost of Laminating Equipment if over \$1,000.

General Ledger – Expenditure – Books and Publications

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86201	Library Books	Purchase of Library books	G11 G14	<u>Exp 4</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86202	Class Sets <\$1,000	Purchase of Class sets	G11 G14	<u>Exp 4</u>	Sets of textbooks and other educational items supplied for use by students in classroom activities. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86203	Reference Materials	Purchase of Reference Materials for teaching and non-teaching use	G11 G14	<u>Exp 4</u>	Includes periodicals, journals, subscriptions, reference books and magazines. Subscriptions for the supply of periodicals, journals or other reference materials e.g. books and magazines for teaching and non-teaching use. Not to be used for affiliations to professional bodies – see 86803.

General Ledger – Expenditure – Communication Costs

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86301	Postage	Postage costs	G11 G14	<u>Exp 4</u>	Incurred by the school.
86302	Telephone	Telephone charges	G11 G13 G14	<u>Exp 4</u> <u>Exp 6</u>	Include telephone and line rental, payments for the provision of pay telephones, replacement of cabling and repairs to telephone service.
86303	Internet	Communication expenses	G11 G14	<u>Exp 4</u>	Includes internet service provision, bandwidth.
86304	Other Comms Costs <\$1,000	All other communication costs	G11 G14	<u>Exp 4</u>	Includes coaxial cable, radio network.

General Ledger – Expenditure – Equipment/Maintenance/Hire

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86401	Furniture/ Fittings <\$1,000	<\$1,000 Per item	G11 G13 G14	<u>Exp 7</u> <u>Exp 6</u>	Includes any office or classroom furniture and fittings as replacement items or additional to existing items of furniture and fittings where per item value is less than \$1,000. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86402	Repairs/Maint Furniture/ Equipment	Repairs and maintenance for all equipment	G11 G13 G14	<u>Exp 7</u> <u>Exp 6</u>	Includes repairs and maintenance for computers, audio-visual equipment and all machinery, batteries, starter gun caps, service agreement charges.
86403	Leased/Hired Equipment	Payment code for lease/hire	G11 G13 G14	<u>Exp 7</u> <u>Exp 6</u>	Used to enter all operating lease details whether arranged by School Council or provided via DEECD. Refer to 'Asset Management Policy and Procedures'. Also used for lease/hire of classroom equipment e.g. musical instruments and other curriculum-related items. Excludes Motor Vehicle Lease refer to Expenditure Code 86702 Motor Vehicle – Lease Rental.
86404	Computer Equipment <\$1,000	<\$1,000 per item	G11 G13 G14	<u>Exp 7</u> <u>Exp 6</u>	Includes CPU<\$1,000 = box containing the components of the PC, includes RAM chips and hard disc drives as well as CD ROM drives and DVD drives; printers, docking stations, keyboards, data tapes; Laptops/Notebooks <\$1,000; all hand held computers. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86405	Office Equipment <\$1,000	<\$1,000 per item	G11 G14	<u>Exp 7</u>	May include ex-leased copiers purchased for less than \$1,000; fax machines, and fax/printer/copier units; scanners, whiteboards. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86406	Audio Visual Equipment <\$1,000	<\$1,000 per item	G11 G14	<u>Exp 7</u>	Includes 'attractive' assets, e.g.digital cameras, video cameras and other cameras; overhead projectors and datashow devices; TV's and combined TV/VCR units, VCR's and video cassette players; DVD/CD players, DVD/Video units. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .

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

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86407	Other Plant and Equipment <\$1,000	<\$1,000 per item	G11 G13 G14	Exp 7 Exp 6	Includes scientific and laboratory equipment, sports equipment, gardening equipment, kitchen equipment, first aid equipment; any other plant and equipment items that do not fall into the above codes. Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86408	Leased/Hired Facilities	Payment code for lease/hire of facilities	G11 G14	Exp 7	Not to be used for lease/hire of equipment – refer 86403.

General Ledger – Expenditure – Utilities

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86451	Heating Oil	Distillate oil for heating purposes	G11 G13	Exp 8 Exp 6	
86452	Electricity	Electricity costs incurred by the school	G11 G13	Exp 8 Exp 6	
86453	Gas – Mains	Mains gas	G11 G13	Exp 8 Exp 6	
86454	Gas – LPG	Bulk LPG and LPG cylinders	G11 G13	Exp 8 Exp 6	
86455	Water (Incl Water Rates)	Water charges	G14	Exp 8	Includes water rates and charges. If no split bill, include sewerage charges also.
86456	Sewerage	Cistern, sewerage charges	G14	Exp 8	Includes sewerage charges where bill is split and licence for waste disposal of chemicals e.g.science, photography chemicals.
86457	Rates – Property	Local council and other rates, where applicable.	NP6	Exp 8	

General Ledger – Expenditure – Property Services

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86500	Security/Safety/ Fire Prev'tion	Any costs associated with security, safety and fire prevention	G11 G14	<u>Exp 4</u> <u>Exp 6</u>	Includes call out charges. Fire extinguisher, fire brigade, hydrostatic testing, fire and security alarm rental, locks and security system.
86501	Sanitation	Items related to facilities hygiene	G11 G14	<u>Exp 4</u> <u>Exp 6</u>	Includes septic tanks, paper towelling, toilet rolls and sanitary disposal units, hand soap and cleaning materials for school use. Not to be used for water & sewerage – refer Expenditure codes 86455 Water and 86456 Sewerage.
86502	Contract Cleaning	Contract cleaning costs	G11 G14	<u>Exp 4</u> <u>Exp 6</u>	Includes payment to contractors. Refer to 'Guide to the Student Resource Package': https://www.eduweb.vic.gov.au/srp/guide/
86503	Refuse and Garbage	All services associated with the disposal of refuse and garbage	G11 G14	<u>Exp 4</u> <u>Exp 6</u>	
86504	Building Works	Capital and major works and the upkeep and maintenance of school buildings	G10 G11 G13 G14	<u>Exp 9</u> <u>Exp 4</u> <u>Exp 6</u>	Includes electrical works, window and door repairs, replacement of fluorescent tubes, plumbing and spare parts. Excludes wages paid to School Council employees.
86505	Ground Works	Services and materials	G10 G11 G13 G14	<u>Exp 9</u> <u>Exp 4</u> <u>Exp 6</u>	Includes plants and garden supplies purchased for the purpose of maintaining school gardens and grounds, major works and contracts for gardens and grounds maintenance. Excludes wages paid to School Council employees.

General Ledger – Expenditure – Travel and Subsistence

Acc Code	Account Title	Account Description	GST code		Business Rules/Further Information
86601	Travel (Staff and Student)	Costs associated with staff and student travel including purchase of tickets	G11 G14	<u>Exp 4</u>	<p>Staff: Reimbursement of private vehicle or other travelling expenses incurred whilst performing school business.</p> <p>Students: Reimbursement for emergency or 'one off' transport e.g. taxi transport of unwell student. Includes personal expenses associated with travel such as accommodation costs, meals, air fares and taxis. Not to be used for student camps/ excursion/ activities travel – refer code 89302 Camps/Excursions/Activities.</p> <p>Not to be used for Travel Allowances claims for cents per km. These claims are to be paid through the School Level Payroll.</p>
86602	Tea Money	Tea money to teaching and non-teaching staff as per award conditions	NP6	<u>Exp 10</u>	Meal allowance for eligible staff. Refer Teaching Order 186, Part 7, Division 9 and SSO Order 188.

General Ledger – Expenditure – Motor Vehicle Expenses/ Lease

Acc Code	Account Title	Account Description	GST code		Business Rules/Further Information
86701	Motor Vehicle – Expenses	Costs related to the running of school owned motor vehicles/buses	G11 G14	<u>Exp 4</u> <u>Exp 18</u>	Includes fuel, oil, registration, insurance, maintenance, repairs and special licences.
86702	Motor Vehicles – Lease/Rental	Lease or rental of a motor vehicle used for the purpose of conducting school business	G11 G14	<u>Exp 4</u> <u>Exp 18</u>	Refer to <i>Section 4: Assets CASES21 Finance Process Guide</i> .
86703	Motor vehicles <\$1,000	Purchase of Motor Vehicles less than \$1,000	G11 G14	<u>Exp 4</u> <u>Exp 18</u>	Includes all motor vehicles purchased for less than \$1,000. Note: Vehicles costing more than \$1,000 should be treated as assets – refer code 26203.

General Ledger – Expenditure – Administration

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86801	Advertising	Advertising by the School Council	G11 G14	<u>Exp 4</u>	General costs associated with advertising including payment of adverts in local paper for support staff, tender advertising etc.
86802	Insurance	External insurance premiums	G11 G14	<u>Exp 4</u>	Includes cover for specific risks such as fidelity guarantee, cash in transit and physical assets. Stamp duty on insurance is GST free. Refer Edulibrary/Schools/Liability Management Branch/Insurance/SEIS – Policy & Guidelines.
86803	Affiliations	Subscriptions to professional bodies	G11 G14	<u>Exp 4</u> <u>Exp 11</u> <u>Exp 12</u>	Fees or subscriptions paid to professional associations e.g. Business Managers Association (ABMVSS). Includes share holding required for Credit Union Bank accounts, membership to sporting bodies, various levies and charges for entry to external facilities. Not to be used for subscriptions solely for the provision of reference materials – see 86203.
86804	Freight	Incoming and outgoing delivery of goods	G11 G14	<u>Exp 4</u>	Includes couriers.
86805	Cooperative loan interest	Expenses associated with the provision of a cooperative loan	G14	N/A	Generally relating to interest charged on the loan. No GST is included in this charge by a lending institution.
86806	Police Check Payment	Expenses associated with preliminary police checks prior to employment	G11 G14	<u>Exp 4</u>	Refer to Circular 2003/046 Criminal Records Checks – New Procedures and Circular 202/2005 New Price Structure for Criminal Records Checks on Financial Management website: http://www.education.vic.gov.au/management/financial/policy.htm Includes Working with Children Check (WWC Check) refer circular S347-2006 Working with Children Act 2005 and Ministerial Order 193.

General Ledger – Expenditure – Health and Personal Development

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86901	Medical costs (non WorkCover)	Expenses relating to provision of health services to students and staff	G11 G14	<u>Exp 4</u>	Includes head lice checks and solutions, flu injections, medical checks. Not to be used for salaries and wages paid to Health Service staff refer to Expenditure Code 80052 Other Non Teaching Staff.
86902	First Aid Materials	First aid consumables	G11 G14	<u>Exp 4</u>	Includes bandages, disinfectant. Excludes first aid equipment over/ under \$1,000 – refer to Non Current Assets Code 26210 Furniture & Fittings >\$1,000 and Expenditure Code 86407 Other Plant & Equipment <\$1,000.

General Ledger – Expenditure – Professional Development

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
86910	Conferences/ Courses/ Seminars	Incurred for conferences, conventions, lectures, meetings, speeches, Q&A sessions, training sessions	G11 G14	<u>Exp 4</u> <u>Exp 12</u>	Includes registration fees & venue hire ATO states that food and drink would be reasonably incidental to a seminar if it is: – Longer than 4 hours (excluding meal break) – Off-site, at a business that organises seminars
86920	Hospitality	Other food or drink ON or OFF site. DO NOT CODE FOOD OR DRINK FOR STUDENTS (See Trading Operations)	G11 G14	<u>Exp 4</u> <u>Exp 13</u>	Includes Christmas Parties/Social Functions/ Retirement Functions/End of term drinks/ Restaurant/Café/Hotel/School Anniversary. Breakfasts/Network-cluster meetings.
86930	Light Refreshments – ON SITE	Morning/Afternoon Tea, Finger Food, Refreshments at Meetings etc. (All provided with NO ALCOHOL)	G11 G14	<u>Exp 4</u> <u>Exp 12</u>	Includes on site provision of light refreshments to all staff and visitors. Includes School Council monthly meetings and parent teacher interview evenings, ‘meet and greet’ new staff, planning days etc. (NOT FOOD FOR STUDENTS) http://www.education.vic.gov.au/management/financial/tax/fbt/resources.htm

General Ledger – Expenditure – Trading and Fundraising

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
89101	Trading Operations Payments	Costs relating to a school trading operation where a profit is anticipated	G11 G13 G14 NP6	<u>Exp 4</u> <u>Exp 14</u> <u>Exp 6</u>	Includes bookstall, canteen, after school care and vending machines. Excludes salaries and wages paid to School Council employees – refer Expenditure Code 80052 Other Non Teaching Staff.
89102	Non Profit Trading Operations	Activities where a profit was not planned or anticipated	G11 G13 G14 NP6	<u>Exp 4</u> <u>Exp 14</u>	Includes payment of monies collected for Appeals, e.g. Royal Children’s Hospital, Red Nose Day and Book Club.
89103	Donations, Gifts and Awards	Costs relating to school provision of donations, gifts and awards	G11 G14	<u>Exp 4</u> <u>Exp 15</u>	Includes ribbons, trophies, book vouchers and certificates.
89104	Fundraising Expenses	Costs relating to fundraising activities for the school	G11 G13 G14 NP6	<u>Exp 4</u> <u>Exp 14</u>	Includes fete, sausage sizzle, car boot sale, cake stall and permits as required. Also refer to Financial Management website, Finance Resource ‘ <i>School Finance Manual</i> ’ : http://www.education.vic.gov.au/management/financial/

General Ledger – Expenditure – Support/Service

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
89201	Technical Support – Specialist	Payment of invoices rendered by contractors	G11 G14	<u>Exp 4</u>	<p>For services provided by base specialist technicians under the Technical Support for Schools tender. To be used only by schools administering Technical Support specialists.</p> <p>Refer DEECD <i>Circular 172/2000 ‘Technical Support for Schools’</i> available on EduLibrary. https://www.eduweb.vic.gov.au/edulibrary/Schools/</p> <p>If the specialist is not registered with an ABN and has not completed a Statement by Supplier form, with holding tax of 46.5% must be charged to the invoice.</p>
89202	Technical Support – General	Payments to contractors/consultants	G11 G14	<u>Exp 4</u>	<p>For routine and operational technical support.</p> <p>Not to be used for payment of salaries.</p>
89203	General Consultancy	Hire of consultant services	G11 G14	<u>Exp 4</u>	<p>Payments to contractors/consultants for routine and operational support. Includes guest speakers and presenters.</p>
89204	Service Provider	Payments to: Individual or Businesses	G11 G14	<u>Exp 4</u>	<p>Includes services provided through an organisation e.g. Foxtel, SMS messaging, employment for VET program, Agency CRT’s or other visiting services for a specific purpose.</p>

General Ledger – Expenditure – Miscellaneous

Acc Code	Account Title	Account Description	GST code	GST Ref	Business Rules/Further Information
89301	Remunerations	Payments to: parent and region/DEECD/ Other reimbursement	NP6 G11	<u>Exp 16</u>	Parents: Includes conveyance allowance, residual of Education Maintenance Allowance and general reimbursement of expenses. Including payment to host families for Homestay and Homestay Bond money. Regions: Includes forwarding Coordinator School funds, where a school ceases to be a Coordinator school and workforce bridging repayments to the regional office. Other: Includes Payments to Department of Infrastructure for contract bus fares received from students; cash to credit transfers to DEECD.
89302	Camps/ Excursions/ Activities	Expenses associated with the operation of camps, excursions and school based activities	G11 G14	<u>Exp 4</u> <u>Exp 17</u>	Includes hire of facilities (buses etc) and the purchase and processing of films. Costs associated with incursions and activities such as Breakfast programs, Free Fruit Friday, Sports etc. To access a Camps & Excursions Quote Proforma refer to: http://www.education.vic.gov.au/management/financial/tax
89304	Penalty interest/ charges	Penalties incurred for unpaid accounts	G14	N/A	Includes charges incurred for direct deposit transfer fees when revenue is received e.g. Centrelink, Centrepay, VCAA Late Enrolments.
89306	Audit	Expenses incurred for audit costs	G11 G14	<u>Exp 4</u>	
89307	Publicity/ Marketing	Expenses incurred in publicity and marketing of the school and facilities	G11 G14	<u>Exp 4</u>	May include payment of adverts that specifically relate to the marketing of the school e.g. billboards etc.
89308	FBT Liability Expense	Payment of FBT liability	NP6	N/A	Includes FBT liability payment to DEECD.
89309	ATO Charges/ Payments	Charges or interest paid to the ATO	NP6	N/A	Generally relates to overdue GST or PAYG payments and interest paid to ATO.
89591	Asset Write Down	Expense relating to the write down of asset on Disposal	N/A	N/A	System Use Only. Expense recorded when assets valued greater than \$1,000 are disposed of.

Programs, Sub Programs & Initiatives

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

Program Code	Subprogram Code	Program/Subprogram title	Description
100		Communication	
	1001	Communication	
	1020–1049	School Defined	
105		Personal Learning	
	1051	Personal Learning	
	1070–1099	School Defined	
110		Interpersonal Development	
	1101	Interpersonal Development	
	1102	Human Development in Society	
	1120–1149	School Defined	
115		Thinking	
	1151	Thinking	
	1170–1199	School Defined	
120		Civics and Citizenship	
	1201	Civics and Citizenship	
	1202	Classical Societies and Cultures	
	1203	Contemporary Australian Society	
	1204	Environmental Studies	
	1205	Industry and Enterprise Studies	
	1206	International Studies	
	1207	Legal Studies	
	1208	Philosophy	
	1209	Political Studies	
	1210	Religion and Society	
	1211	Texts and Traditions	
	1220–1249	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
125		Design, Creativity and Technology	
	1251	Design, Creativity and Technology	
	1252	Agriculture and Horticulture	
	1253	Food and Technology	
	1254	Technology	
	1270–1299	School Defined	
130		Information and Communications Technology	
	1301	Information and Communications Technology	
	1302	Systems and Technology	
	1320–1349	School Defined	
400		The Arts	
	4000	The Arts	
	4001	Art	
	4002	Ceramics	
	4003	Dance	
	4004	Dance Styles	
	4005	Drama	
	4006	Graphic Communication	
	4007	Media	
	4008	Music Styles	
	4009	Music Performance	
	4010	Photography	
	4011	Sculpture	
	4012	Studio Arts	
	4013	Theatre Studies	
	4014	Visual Communication and Design	
	4015	Classroom Music	
	4016	Instrumental Music	

Program Code	Subprogram Code	Program/Subprogram title	Description
	4017	Ensemble Music	
	4050–4099	School Defined	
410		English	
	4101	English	
	4102	English as a Second Language (ESL)	
	4103	English Literature	
	4104	Foundation English	
	4105	(R) Communication	Replaced by subprogram 1001 as part of VELs COA restructure.
	4150–4199	School Defined	
420		Health and Physical Education	
	4200	Health and Physical Education	
	4201	Health and Human Development	
	4202	Health Education	
	4203	Home Economics	
	4204	(R) Human Development in Society	Replaced by subprogram 1102 as part of VELs COA restructure.
	4205	Outdoor and Environmental Studies	
	4206	Physical Education	
	4207	Sport Education	
	4208	Traffic Safety Education	
	4209	(R) Interpersonal development	Replaced by subprogram 1101 as part of VELs COA restructure.
	4210	(R) Personal learning	Replaced by subprogram 1051 as part of VELs COA restructure.
	4211	(R) Thinking	Replaced by subprogram 1151 as part of VELs COA restructure.
	4250–4299	School Defined	
430		Languages Other Than English (LOTE)	
	4301	LOTE	
	4302	Auslan	

Program Code	Subprogram Code	Program/Subprogram title	Description
	4303	Classical Greek	
	4304	Australian Indigenous Languages	
	4305	Latin	
	4306	Albanian	
	4307	Arabic	
	4308	Armenian	
	4309	Bengali	
	4310	Chinese	
	4311	Croatian	
	4312	Czech	
	4313	Dutch	
	4314	Filipino	
	4315	French	
	4316	German	
	4317	Greek	
	4318	Hebrew	
	4319	Hungarian	
	4320	Indonesian	
	4321	Italian	
	4322	Japanese	
	4323	Khmer	
	4324	Korean	
	4325	Latvian	
	4326	Lithuanian	
	4327	Macedonian	
	4328	Maltese	
	4329	Persian	
	4330	Polish	
	4331	Portuguese	

Program Code	Subprogram Code	Program/Subprogram title	Description
	4332	Romanian	
	4333	Russian	
	4334	Serbian	
	4335	Sinhalese	
	4336	Slovenian	
	4337	Spanish	
	4338	Swedish	
	4339	Tamil	
	4340	Turkish	
	4341	Ukrainian	
	4342	Vietnamese	
	4350–4399	School Defined	
440		Mathematics	
	4400	Mathematics	
	4401	Further Mathematics	
	4402	General Mathematics	
	4403	Mathematical Methods	
	4404	Specialist Mathematics	
	4405	Statistics	
	4450–4499	School Defined	
450		Science	
	4500	Science	
	4501	Biology	
	4502	Chemistry	
	4503	Earth Science	
	4504	General Science	
	4505	Geology	
	4506	Physics	
	4507	Psychology	
	4550–4599	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
460		Humanities	
	4600	Humanities	
	4601	Accounting	
	4602	Business Management	
	4603	(R) Classical Societies and Cultures	Replaced by subprogram 1202 as part of VELs COA restructure.
	4604	(R) Contemporary Australian Society	Replaced by subprogram 1203 as part of VELs COA restructure.
	4605	Economics	
	4606	(R) Environmental Studies	Replaced by subprogram 1204 as part of VELs COA restructure.
	4607	Geography	
	4608	History	
	4609	(R) Industry and Enterprise Studies	Replaced by subprogram 1205 as part of VELs COA restructure.
	4610	(R) International Studies	Replaced by subprogram 1206 as part of VELs COA restructure.
	4611	(R) Legal Studies	Replaced by subprogram 1207 as part of VELs COA restructure.
	4612	(R) Philosophy	Replaced by subprogram 1208 as part of VELs COA restructure.
	4613	(R) Political Studies	Replaced by subprogram 1209 as part of VELs COA restructure.
	4614	(R) Religion and Society	Replaced by subprogram 1210 as part of VELs COA restructure.
	4615	(R) Texts and Traditions	Replaced by subprogram 1211 as part of VELs COA restructure.
	4616	(R) Civics & Citizenship	Replaced by subprogram 1201 as part of VELs COA restructure.
	4650–4699	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
470		Technology (Reserved)	
	4700	(R) Technology	Replaced by subprogram 1254 as part of VELs COA restructure.
	4701	(R) Agriculture and Horticulture	Replaced by subprogram 1252 as part of VELs COA restructure.
	4702	(R) Design, Creativity and Technology	Replaced by subprogram 1251 as part of VELs COA restructure.
	4703	(R) Food and Technology	Replaced by subprogram 1253 as part of VELs COA restructure.
	4704	(R) Information & Communications Technology (ICT)	Replaced by subprogram 1301 as part of VELs COA restructure.
	4705	(R) Systems and Technology	Replaced by subprogram 1302 as part of VELs COA restructure.
	4750–4799	(Reserved)	Previously School Defined.
480		Library	
	4801	Library	
	4850–4899	School Defined	
490		Integrated Studies	
	4901	Integrated Studies	
	4902	Prep–Yr 2	
	4903	Yr3	
	4904	Yr4	
	4905	Yr5	
	4906	Yr6	
	4920–4999	School Defined	
500		School Charter Priorities	
	5001	School Charter	Priorities identified in the School Charter and/or Triennial Review.
	5050–5099	School Defined	
510		Integration Support	
	5101	Integration	Integration of students with disabilities, including aides and the purchase of resources.
	5150–5199	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
520		Student Welfare	
	5201	Student Welfare	Includes State Schools Relief Program, social service collections, school nurse, first aid, chaplaincy, student welfare coordination, and related activities.
	5202	Ed Maintenance Allowance	
	5250–5299	School Defined	
530		Student Services	
	5301	Student Services	Includes careers guidance, work experience, student representative council, student conferences, student diaries and related activities.
	5350–5399	School Defined	
540		Overseas Fee Paying Students	
	5401	Overseas Fee Paying Students	For use where schools enrol overseas fee-paying students.
	5450–5490	School Defined	
550		Employee Health Management	
	5501	Employee Health	Includes occupational health and safety measures and related activities.
	5502	Principal/Leadership	
	5503	Health & Safety Representatives	
	5504	First Aid	
	5505	Safe work practices including induction	
	5506	Noise Testing	
	5507	Air Quality Testing	
	5508	Electrical Testing & Tagging	
	5509	Health and Wellbeing Activities	
	5550–5599	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
600		Building Services	
	6001	Building Services	The upkeep and maintenance of school buildings, gardens, grounds and provision for contract cleaning services, sanitation, wages for maintenance and repairs paid to school council employees and related activity.
	6050–6099	School Defined	
610		Urgent Works	
	6101	Urgent Works	Work required to urgently rectify a fault, failure or damage that may impair the safe and secure operation of a facility e.g. Items identified as unplanned in Section 1.4 of the Procedures for Maintenance Works, including burst water pipes, broken windows, and vandal damage.
	6150–6199	School Defined	
620		Planned Maintenance	
	6201	Planned Maintenance	Works identified during the School maintenance audit and recorded in the planned maintenance module of the School Maintenance System (SMS). http://www.education.vic.gov.au/management/infrastructure/property/maintenance.htm
	6250–6299	School Defined	
630		Planned Maintenance (Reserved)	
	6301	(R) Planned maintenance	Replaced by 6201 as at year end 2006.
	6350–6399	(Reserved)	Previously School Defined.
640		Inspections	
	6401	Inspections	Cost of routine inspections including any associated consumables. This account should be used for: Routine inspections to comply with essential services regulation, e.g. fire services. Specialist inspections such as a structural engineering report. Facility inspections associated with annual contracts.
	6450–6499	School Defined	

Program Code	Subprogram Code	Program/Subprogram title	Description
650		Grounds/External Signage	
	6501	Grounds/External Signage	Non-building activities not included in programs shown above. The range of activities would include site improvements, signage or other external activities. Where a school has a significant project, a sub-program may be created, e.g. playground installation, landscaping, fencing.
	6550–6599	School Defined	
660		Other Works	
	6601	Other Works	Any other building activities not included in the programs shown above including upgrade works, minor improvements e.g. Shelving, maintenance to lockers etc. School funded and other activities such as 2 for 1 grants, back flow and integration funded projects would also be included. Where a school has a significant project, a sub-program may be created, e.g. art room upgrade.
	6650–6699	School Defined	
690		Technical Support	
	6901	Tech Support Specialist	Refer to Expenditure code 89201 Technical Support Specialist.
	6902	Tech Support General	Refer to Expenditure code 89202 Technical Support General.
	6950–6999	School Defined	

Administration Programs

Program Code	Subprogram Code	Program/Subprogram title	Description
700		Administrative Services	
	7001	Administration	<p>Non-teaching areas of a school:</p> <ul style="list-style-type: none"> – Salaries paid to office staff employed by School council with locally raised funds including employer contributions for a Superannuation fund. – Furniture and equipment, maintenance and hire of office equipment – Postage, telephone, oil, electricity, gas, rates, fire and security, insurance, bank charges – Advertising, public relations – Office requisites and photocopying – Student teacher supervision
	7010	Professional Development	Staff professional development.
	7020	Non – Teaching Relief	Non – teaching staff relief salaries and related costs.
	7050–7099	School Defined	
710		Before/After School Care	
	7101	Before/After School Care	Operation of the Before and After School Care program, including salaries, allowance and other recurrent costs.
	7150–7199	School Defined	
720		Canteen	
	7201	Canteen	Operation of the school canteen, including salaries, allowances and other recurrent costs. Not to be used for leased canteen (refer to Program 820 Joint Use/Hire Facilities and Subprogram 8205 Canteen Lease).
	7250–7299	School Defined	
730		General Trading	
	7301	Book Stall	
	7302	Uniform Sales – New	
	7303	Uniform Sales – Used	
	7350–7399	School Defined	

Specific Purpose Programs

Program Code	Subprogram Code	Program/Subprogram title	Description
800		Building Fund	
	8001	Building Fund	Tax deductible community donations.
	8050–8099	School Defined	
810		Library Fund	
	8101	Library Fund	Tax deductible community donations.
	8150–8199	School Defined	
820		Joint Use/Hire Facilities	
	8201	Joint Use	Hire of school facilities.
	8202	Gymnasium Hire	
	8203	Theatre Hire	
	8204	School Camp Hire	
	8205	Canteen Lease	Canteen leased to a private contractor.
	8250–8299	School Defined	
830		Camps	
	8301	Camps	Camps, bus fares and special activities.
	8320–8399	School Defined	
840		Excursions	
	8401	Excursions	
	8420–8499	School Defined	
850		School Based Activities	
	8501	School Based Activities	Special activities held within the school.
	8520–8599	School Defined	
860		Casual Relief Teachers	
	8601	Casual Relief Teachers	Casual Relief Teacher salaries and related costs.
	8650–8699	School Defined	
870		School Community Associations	
	8701	School Community Associations	Transactions relating to a parent club or association or other body established to provide support to a government school.
	8750–8799	School Defined	

Specific Purpose Programs *cont*

Program Code	Subprogram Code	Program/Subprogram title	Description
880		Accountability and Reporting	
	8801	Accountability and Reporting	Preparation, publication and distribution of: Student reports and school annual reports. School magazines and newsletters. Materials relating to parent teacher nights, orientation programs, information programs, speech nights, presentation ceremonies and awards.
	8850–8899	School Defined	
890		Vocational Ed and Training (VET)	
	8901	Vocational Ed and Training (VET)	Operation of Vocational Education and Training programs.
	8950–8999	School Defined	
900		Curriculum Services	
	9001	Curriculum Services	Curriculum services component of School Support Services.
	9050–9099	School Defined	
910		Regional Initiatives	
	9101	Regional Initiatives	Funds provided to Activity Coordinator Schools from regional offices/centre for specific purpose on behalf of school clusters. Refer to 'CASES21 Finance Guidelines' on Financial Management website: http://www.education.vic.gov.au/management/financial/
	9120–9199	School Defined	
920		Cooperative	
	9201	Cooperative	Items related to the Cooperative account.
	9250–9299	School Defined	

General Purpose Programs

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

Specific Purpose Programs *cont*

Program Code	Subprogram Code	Program/Subprogram title	Description
960		Commonwealth Programs	
	9601	National School Pride Round 1	To be used for projects funded in Round 1 of the National School Pride program.
	9602	National School Pride Round 2	To be used for projects funded in Round 2 of the National School Pride program.
	9611	National Partnership Program Low SES	To be used for projects funded under the National Partnerships Program for improving educational outcome in low Socio-Economic Status school communities.
	9612	National Partnership Program Teacher Quality	To be used for projects funded under the National Partnerships Program for improving principal leadership development and teacher quality.
	9613	National Partnership Program Literacy & Numeracy	To be used for projects funded under the National Partnerships Program for literacy and numeracy reform.
	9614	DEEWR Literacy & Numeracy Pilot	To be used for projects funded under the Commonwealth Department of Education, Employment and Workplace Relations (DEEWR) Pilot Literacy & Numeracy Programs.
	9615	School Improvement	To be used for projects funded under the National Partnerships Program for school improvement.
	9621	National Secondary School Computer Fund (NSSCF) 1 to 2	National Secondary School Computer Fund (NSSCF) program, round 2 and 2.1 (1:2 computer to student ratio for Years 9–12)
	9622	National Secondary School Computer Fund (NSSCF) 1 to 1	National Secondary School Computer Fund (NSSCF) program, remaining rounds (1:1 computer to student ratio for Years 9–12)

DEECD Initiatives (Subject to Change)

000	Not Applicable
100	Campus 1
200	Campus 2
300	Campus 3
301	Secondary Literacy
302	CSF implementation
303	Curriculum development
304	Early Years Literacy
305	Early Years Numeracy
306	Learning technologies/IT
307	Literacy and Numeracy (English and Maths)
308	Managed Individual Pathways (MIPS)
309	Middle Years of Schooling
310	Organisational health
311	Physical and/or financial resources
312	Reading Recovery
313	Restart
314	School management
315	Schools for Innovation and Excellence
316	Specialist programs
317	Staff professional development
318	Student engagement
319	Student retention/completion
320	Student wellbeing
321	Students achievement (in general)
322	Teaching and learning
323	VCAL
324	VCE
325	VET in schools
326	VET/post-compulsory curriculum provision
327	Quality Teacher Programs (QTP)
328	Excellence in Languages
329	Leading Schools Fund
330	Language Support Program
400	Campus 4
500	Campus 5
600	Campus 6
700	Campus 7
800	Campus 8
900	Campus 9

GST Analysis Revenue and Expenditure

Reference – Revenue Items

Rev 1 – Grants & Appropriations

Most Grants from DEECD (e.g. Student Resource Package) are Out Of Scope – NS6.

However, on occasion the Commonwealth Government provides funds through DEECD (e.g. Investing in Our Schools Program) which are inclusive of GST and therefore the funds **MUST** be receipted by the school as GST Inclusive (G01).

The DEECD remittance advice should assist with determining if GST is applicable.

Education Maintenance Allowance (EMA)

The school portion of the EMA is out of scope (NS6).

Where the parent signs over the EMA to the school, the GST treatment will depend upon how the school allocates the 'signed-over EMA' to the outstanding student charges. The GST treatment will follow the normal GST rules – for instance, if the 'signed-over EMA' is allocated to:

- voluntary contributions which are GST free, then G03 will be the tax code; or
- the food portion of a camp which is GST Inc, then G01 will be the tax code.

School Support Services

Revenue will generally be Out of Scope (NS6) if received from DEECD or Region. Refer to the paper 'GST Treatment of Coordinator Schools' on the Tax Resource Centre website A–Z at <http://www.education.vic.gov.au/management/financial/tax/gst/atoz/c.htm>

Student Teacher Supervision Grant

Grants are paid to schools by universities and the Commonwealth to cover the costs of school staff supervising student teachers. These grants are payments in respect of a supply and include GST. The revenue should be coded GST Inclusive (G01) by the school and the GST remitted to the ATO.

Rev 2 – Overseas Fee Paying Students

DEECD has recently obtained an ATO ruling which states that revenue relating to international students paid to schools from DEECD is subject to GST. This is based on the ATO's interpretation that, subject to the CRICOS rules, DEECD is providing the GST-free education course to the overseas student and the school is sub-contracting to DEECD for the actual provision of the teaching.

Therefore, the revenue paid from DEECD to the schools for each international student will now include GST. The school should record the revenue as G01 and remit the GST to the ATO. DEECD will issue a Recipient Created Tax Invoice (RCTI) in respect of this payment.

Refer to GST A–Z Factsheet on Tax resource website for further info on RCTI. <http://www.education.vic.gov.au/management/financial/tax/gst/atoz>

Rev 3 – Reimbursements- Recoups

If a reimbursement is related to the curriculum program, treat the transaction as GST-free (G03). If the revenue received is for the use of the photocopier, telephone etc. for private purposes it is fully taxable (G01). The revenue may be out of scope (NS6) if it relates to an expense which is out of scope (NP6) e.g. recoupment of a salary overpayment.

Rev 4 – Sale of Second Hand Goods

The sale of second hand furniture, motor vehicles or computers etc.

The GST-free treatment of supplies for 'nominal' consideration will apply for non-commercial transactions undertaken by schools i.e. schools can offer GST-free prices (G03) for supplies where the selling price is less than 50% of the market value or less than 75% of the cost of the supply.

Sales which do not meet this rule will be GST Inclusive (G01)

The sale of student-made articles from the woodwork, metal, science or cooking classes etc would normally be a taxable supply (G01).

Rev 5 – Levies – Subject Contributions, Course Materials

Parent payments for subject contributions for the provision of tuition, facilities and curriculum related activities and instruction as part of the supply of an education course will be GST-free (G03).

Revenue from class materials supplied to students by the school will also be GST-free (G03) where the materials are consumed (i.e. used-up). This will include, pens, pencils, paper, glue sticks, woodwork materials etc. Items supplied which are not consumed or transformed as part of the course will be taxable (G01) e.g. calculators, text books, scissors, ruler.

If the fee covers items which include both GST-free and inclusive items, the fee must be apportioned between the GST-free and the taxable parts of the supply. This is commonly referred to as ‘unbundling’ the charge.

For information on Voluntary Contributions made to the school by parents refer to Rev 7.

More detail on this issue is included on the Tax Resource Centre at: <http://www.education.vic.gov.au/management/financial/tax/gst/atoz/f.htm>

Rev 6 – Fundraising Revenue

Many schools undertake fundraising events. Schools can treat fundraising events in 1 of 3 different ways under the GST concessions available to schools. The choice of GST method will mainly be affected by whether

the school will make a profit from the fundraising activity. The school will need to prepare a budget prior to the activity to determine whether a profit or loss will be made. If the budget determines that no profit will be made, then treat the activity as a Special Event (74404) or Non Profit Trading Activity (74580). Schools should access the GST fundraising wheel on the Tax Resource Centre website to assist with their decision: <http://www.education.vic.gov.au/management/financial/tax/gst/fundraising.htm>

General information on fundraising is available at: <http://www.education.vic.gov.au/management/financial/tax/gst/atoz/f.htm>

Option 1 Fully Taxable:

Used where a school does not plan to make a profit on the event and therefore part of the cost may be subsidised from other school funds. The school is entitled to claim back GST credits on all purchases from suppliers (G11) and must remit GST on all sales/revenue (G01).

Option 2 Input Taxed:

The school is entitled to make a profit from the fundraising activity.

Sub-Division 40-F of the GST Act provides schools with the choice to treat certain fund-raising activities e.g. fete, dinner, performance, chocolate drives etc as input taxed. The school is **NOT** entitled to claim back the GST credits on purchases from the supplier (G13) **NOR does the school** remit GST on any sales (G04).

A motion must be passed by School Council that the event/s is to be run as ‘input taxed’.

The transactions will still be reported on the BAS.

Schools should record the event on CASES21 at sub-program level for reporting and audit purposes.

Option 3 NPSE-Non Profit Sub-Entity:

The school is entitled to make a profit from the fundraising activity.

All transactions are deemed to be Out of Scope for GST purposes. Similar to input taxed, the school is **NOT** entitled to claim back the GST credits on purchases from suppliers (NP6) **NOR does the school** remit GST on any sales (NS6).

A motion must be passed by School Council that the event/s is to be run as ‘NPSE-Non Profit Sub-entity’.

The transactions will not be recorded on the BAS.

Schools should record the event on CASES21 at sub-program level for reporting and audit purposes.

Rev 7 – Donations/ Voluntary contributions

Voluntary contributions or donations from parents, companies or individuals in the form of a payment, in cash or in kind is not subject to GST (G03) **as long as it is made unconditionally**, i.e. as long as no benefits or rights flow as a result of the payment and there is no requirement to provide any goods or services in return for the donation **or use the donation for a particular purpose.**

Unconditional grants and unconditional sponsorships are not subject to GST (G03).

Where a company or individual gives money to the school but obtains benefits in the form of advertising etc in return, the payment is not a donation but is a sponsorship. Sponsorships which include recognition are subject to GST (G01). It should be noted that a payment can still be a donation (i.e. not subject to GST), where a school recognises the donation made. As long as the school provides 'mere recognition' of the donor it will still meet the ATO test for a donation (i.e. no GST – G03). But when that 'mere recognition' is extended into advertising then the payment is not a donation and GST will apply (G01).

Rev 8 – Commissions

School banking, school photo and booklist commissions are fully taxable (G01).

For commissions paid as part of fundraising refer to Rev 6. The GST treatment will depend on how the school has chosen to treat the event from the options available. If the school canteen is run as input taxed, any commissions received from Arnott's or Coca Cola etc. would be treated as Input Taxed (G04).

Note: you should ensure the entity paying the commission is aware of this decision.

Rev 9 – Hire of Facilities & Equipment

Revenue received as a result of hiring school facilities or equipment to outside parties e.g. school gym to basketball association is taxable (G01). Deposits received are GST Free (G03) unless the deposit is forfeited, or applied as part of the payment for the hire.

Revenue from the lease of the canteen from an outside party is taxable and should also be coded G01.

For information on hire of curriculum-related materials by students e.g. musical instruments see Rev 5.

Rev 10 – Camps & Excursions

Revenue collected on the food component of a camp is fully taxable (G01). Revenue received from students for accommodation, travel, anything other than food is GST-free (G03).

The school should request that the camp provider separately identify the food portion of the camp costs on the invoice. If not possible, the school should make an appropriate allocation for the food component.

There are some charitable organisations which do not charge GST when the school pays for the camp. In these cases, the school must still allocate a food portion and charge GST (G01) on the student invoice, and record this GST on the BAS. This is because the student revenue to the school is a separate transaction to the school's payment of the camp fee (i.e. to the charitable organisation).

Rev 11 – Before/ After School Care

Funds received from the Commonwealth can be both Taxable (G01) and Out of Scope (NS6).

Funding received from the Department of Family and Community Services (DFACS) is Taxable (G01) and a Recipient Created Tax Invoice (RCTI) is issued to the school by

DFACS. Funds received from the Family Assistance Office (FAO) at Centrelink are out of scope (NS6).

Revenue received from parents for childcare will be GST-free (G03) when the school is a registered carer (under the Childcare Rebate Act 1993) or receives funding from the Commonwealth. If the school does not meet these requirements, it will be liable to remit 1/11th of the proceeds received from parents for the provision of child care to the ATO (i.e. G01).

Rev 12 – Trading Operations

Revenue from a wide range of school activities could fall under this heading. The GST code will be determined by the nature of the funds being receipted e.g:

- If the revenue is for class materials or goods and services which are consumed the GST treatment will be GST-free (G03) – see **Rev 5 – Levies and Course Materials**;
- If the revenue is for goods which are not consumables (i.e. text books, school uniforms etc) the GST treatment would be taxable (G01);
- If the operations have been conducted as a Non-Profit Sub-Entity (e.g. uniform shop), then the revenue will be Out of Scope (NS6) – see **Rev 6 – Fundraising**;
- If the activities have been conducted as an Input Taxed Canteen, then the revenue will be Input Taxed (G04).

Note: where the School elects to treat activities as either Input Taxed or as NPSE, a motion to this effect must be passed by School Council.

Rev 13 – Non-Profit Trading Operations

Revenue collected for special appeals like Royal Children’s Appeal, Red Nose Day, SIDS, and Red Shield Appeal where the school is acting as an agent, should all be coded as Out-of-Scope (NS6).

Where the activity is being conducted for an external party and the school is acting only as an intermediary (i.e. Scholastic Book Club etc), the revenue will be Out of Scope (NS6).

Rev 14 – Other Locally Raised Funds

Revenue received from any other local activity. The type of activity will determine the correct GST code

- fully taxable, input taxed, GST-free, out of scope. For example:
- School newsletter advertising will be taxable (G01);
- Sponsorship will also be taxable (G01), unless related to a fundraising event treated as a NPSE (in which case NS6);
- Scholarships will generally be GST free (G03) if paid in the student’s name, or Out of Scope (NS6) if paid directly to the school.

Reference – Expense Items

Exp 1 – Salaries and Wages

Before payment of salaries and wages to staff employed on school level payroll, the school should ensure it obtains a Tax File Number Declaration from all employees.

The activities of an employee, i.e. a salary and wage earner, do not constitute an enterprise as defined in section 9-20 of the GST Act. These payments do not fall within the scope of the GST and as such there is no GST code applicable for these payments. The amounts will automatically be reported at W1 in the PAYG section of the BAS by processes undertaken in CASES21 Payroll.

Some payments may be to contractors, rather than to employees, refer to **Exp 4**. If payments are made to contractors or companies, the school should have a preference for dealing with contractors who are registered with an Australian Business Number. The contractor may also be registered for GST, in which case GST will be included in the price. The school will be able to claim any input tax credits in relation to the supply, as long as it holds a compliant tax invoice. Also see **Appendix 1** below for information on tax invoices and ‘Statement by Supplier’.

Payments to Work Experience Students

In the case of payments to work experience students (i.e. 80060), these payments are normally paid on an invoice, rather than through the payroll. As students are normally

not registered for GST, the payments will be coded as GST Free (G14).

Where the work experience student is over 18 and earns more than \$10 per day, or is under 18 and earns more than \$120 per week, and meets the other tests of an employee, the individual should be paid through school level payroll. Such payments will automatically be recorded in W1 on the BAS. Refer to the ‘School Level Payroll Requirements’ document for more information:

www.education.vic.gov.au/management/financial/CASES21.htm

Exp 2 – Work Cover Premiums

The school pays Work Cover Premiums under the Accident Compensation (Work Cover Insurance) Act 1993.

This is a taxable supply and the school will be entitled to claim input tax credits, (G11). The school must hold a compliant tax invoice (see **Appendix 1**).

Stamp Duty charged as part of the premium is GST free (G14).

Exp 3 – Bank Charges

Most charges levied by banks will be GST-free (G14), e.g:

- Quick line Fee
- Dishonored cheque Fee
- Internet Banking

However, the Merchant Fee charged by banks for maintaining an EFTPOS/ BPAY facility is taxable (G11). The school should ensure that it claims all GST back in relation to these charges. The school must ensure that it holds a compliant tax invoice (see **Appendix 1**)

from the bank. The monthly school bank statement will not meet the tax invoice requirements. The bank will issue a separate merchant statement/tax invoice each month which must be retained.

Exp 4 – Various General Expenses

The majority of these expenses will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see **Appendix 1**).

The tax invoice may be part of the photocopier or computer lease agreement documentation specifying the payments to be made on a periodical basis.

If the supplier is not registered for GST, then no GST is included in the price and the expense should be coded as GST Free (G14). A tax invoice is not required if there is no GST included in the price. The school should check whether the supplier is registered with an ABN and if not, obtain a Statement by Supplier (see **Appendix 1**).

If a supplier does not provide an ABN and does not sign a Statement by Supplier, then the school must withhold 46.5% of the payment for remittance to the ATO.

Exp 5 – Various Asset Purchases

The majority of these purchases will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see **Appendix 1**).

If the supplier is not registered for GST, then no GST is included in the price and the asset should be coded as GST Free (G14). A tax invoice is not required if there is no GST included in the price. The school should check whether the supplier is registered with an ABN and if not, obtain a Statement by Supplier (see **Appendix 1**).

If a supplier does not provide an ABN and does not sign a Statement by Supplier, then the school must withhold 46.5% of the payment for remittance to the ATO.

Where the asset is to be used in the school's Input Taxed canteen, then the school is not able to claim the GST back (see **Exp 6**).

Exp 6 – Expenses that relate to Input Taxed Canteen

Expenses that relate to an Input Taxed canteen must be coded as Input Taxed (G13) and no GST can be claimed back in relation to these expenses. These could include telephone, furniture and fittings (fridges, stoves etc), cleaning costs and utilities (electricity, gas etc.).

Note: council rates are out of scope (NP6) and water rates are GST-free (G14).

If for example only one invoice is received for electricity, schools should determine an appropriate portion of the invoice for the canteen based on a percentage of total floor space occupied and process this amount using G13.

Exp 7 – Furniture/Fittings/Equipment/Maintenance/Hire <\$1000

The majority of these expenses will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see **Appendix 1**). Refer also to **Exp 4** for comments related to the suppliers ABN or Statement by Supplier.

Generally these expenses will not be recorded as Capital (i.e. G10).

Capital assets (equipment > \$1000) should be recorded with Chart of Account codes 26202 – 29102.

Also refer **Exp 6** for expenses which relate to an Input Taxed canteen.

Exp 8 – Utilities

The majority of these expenses will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see **Appendix 1**).

Refer to **Exp 4** for comments related to the suppliers ABN or Statement by Supplier.

Refer to **Exp 6** for expenses which relate to an Input Taxed canteen.

Where GST is more than 10% of account due to rebates, anomalies etc. refer to information at: <http://www.education.vic.gov.au/management/financial/tax>

Water and sewerage charges will always be coded as GST free (G14) as GST is not charged. Council rates should be coded as NP6 as these are out of scope of the GST (on the Treasurer's Determination).

Exp 9 – Building/ Ground Works

This includes capital and major works and maintenance of school buildings. Where GST is charged these will be coded G11. The school however will need to determine if the works are of a capital nature and if so the expense should be recorded as Capital (G10) in CASES21.

Also refer to **Exp 6** for expenses which relate to an Input Taxed canteen. The school will not be able to claim the GST back on major works which are related to an input taxed canteen.

Exp 10 – Tea Money and other allowances

The payment of tea money and other allowances to staff is regarded as a personal payment to individuals. Such payments are outside the scope of the GST (NP6) as they do not relate to a supply. The payments are regarded as ‘transfer payments’ to individuals.

Note: travel allowances based on a per kilometre rate must be paid through the school level payroll for all staff (central and locally employed).

Exp 11 – Affiliations

These could include affiliation fees paid by schools on behalf of staff to Principal/Business Manager Networks or professional bodies, sport associations etc. Where applicable schools should refer to the Coordinating School Policy document to ensure it meets all GST obligations with these transactions. This document can be

found at: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/tax/coordinatorschools.doc>

Schools should also review **Exp 12** to ensure that any FBT obligations relating to the payment of Affiliations are met (i.e. where the payment of an Affiliation involves the provision of food or drink to an employee).

Exp 12 – Conferences/ Courses/Seminars/ Associated refreshments

Costs incurred for Conferences, Seminars, Conventions, Lectures, Meetings, Q & A Sessions, Training Sessions, Educational Courses and other professional development activities (including registration fees).

Included is the on-site provision of light refreshments to all staff and visitors. This includes School Council monthly meetings and parent teacher interview evenings, ‘meet and greet’ new staff, planning days etc.

The majority of these expenses will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see Appendix 1).

Schools need to ensure that they consider the FBT implications of these activities, in particular the provision of food or drink at these functions.

As a general summary, where:

- the duration of the event is longer than 4 hours exclusive of meal breaks; and

- the event is off-site at a venue that conducts/organizes these types of functions, then any food or drink will be incidental to the seminar and not subject to FBT. This will also depend upon the nature of the food or drink consumed. It should generally be light refreshments only (no alcohol).

Schools should refer to the FBT Bulletin No. 1 for guidance on dealing with FBT and entertainment: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/acct/tax/EntertainmentBulletinNo1.doc>

Where applicable schools should refer to the Coordinating School Policy document to ensure it meets all GST obligations with these transactions: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/tax/coordinatorschools.doc>

Exp 13 – Hospitality

Refers to food or drink provided ON or OFF site for activities such as Christmas parties, social functions, retirement functions, end of term drinks, school anniversary, network cluster meetings etc or hospitality provided at a restaurant, café, hotel for which the school has paid.

The majority of these expenses will be subject to GST (G11). In order to claim the GST back, the school must ensure that it holds a compliant tax invoice (see Appendix 1).

Schools should refer to the FBT Bulletin No. 1 for guidance on dealing with FBT and entertainment located

at: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/acct/tax/EntertainmentBulletinNo1.doc>

Most of these hospitality events, when involving DEECD staff, will attract FBT (entertainment) and should be recorded on FBT Tracker located on the Tax Resource Centre website at <http://www.education.vic.gov.au/management/financial/tax/fbt/default.htm>

Exp 14 – Fundraising Expenses – Non Profit Sub-Entity and Input Taxed Activities

Schools cannot claim the GST back on expenses which relate to activities which are being run as NPSE (NP6) or Input Taxed Activities (G13). This refers to fundraising activities where the school intends to make a profit such as Fetes, Trivia nights etc. Schools need to distinguish between a trading operation (canteen as a service to families where any profit becomes a form of fundraising), and a fundraiser (e.g. fete), where the intention is purely to raise funds to determine correct expenditure coding.

Refer to **Rev 6 – Fundraising** for more details about how to treat the revenue raised from these activities. This link also includes details of the requirement to pass a motion through School Council for these activities.

- Expenses relating to activities treated as Input Taxed Events – G13
- Expenses related to activities treated as a Non Profit Sub Entity – NP6

- Expenses where the activity is treated under normal GST rules (i.e. normally where the budget has shown that a loss will be made) GST Inclusive – G11
- Expenses where the supplier has not charged GST – G14

Schools should access the GST fundraising wheel on the Tax Resource Centre website to assist with their decision on how to run fundraising activities. www.education.vic.gov.au/management/financial/tax/gst/fundraising.htm

Exp 15 – Donations, Gifts and Awards

Where a school provides gifts or awards to its staff, the school needs to consider the FBT implications.

Where the gift or award is of an entertainment type nature, (i.e. meal voucher, cinema tickets, gold class movie tickets), FBT will most likely be payable on the benefit. Where the gift or award is not of an entertainment type nature and is less than \$300, (i.e. Woolworths voucher, spending voucher, CD voucher, book voucher, flowers etc), then FBT will most likely not be payable. FBT will apply to the whole amount regardless of the nature of the gift/award, when the value of the benefit is greater than \$300. Refer to **Exp 4** for GST treatment of these expenses.

Further detail, and information regarding student awards is available on the Tax resource Centre website: <http://www.education.vic.gov.au/management/financial/tax/gst/atoz/a.htm>

Exp 16 – Remunerations

This includes payments to: parents, Region, DEECD and other reimbursements.

Parents – examples include:

- conveyance allowance (NP6);
- residual of Education Maintenance Allowance (NP6);
- general reimbursement of expenses (G11 if tax invoice provided, otherwise G14);
- payment to host families for Homestay (NP6); and
- Homestay Bond money (NP6).

Regions – examples include:

- forwarding Coordinator School funds where a school ceases to be a Coordinator school (NP6) (also see **Exp 11 – Affiliations** regarding Coordinating School transactions);
- Workforce bridging repayments to the regional office (NP6).

Other – examples include:

- payments to the Region/Department of Infrastructure for contract bus fares received from students (NP6). Note: the amount withheld by the school as a fee for providing the service is taxable (G01);
- cash to credit transfers to DEECD (NP6);
- staff reimbursements (G11 if tax invoice provided, otherwise G14).

Exp 17 – Camps and Excursions Expenses

Schools should ensure they claim GST back on all camp and excursion expenses. This of course includes all accommodation, food, activity and transport expenses. The school should ensure the camp provider supplies a valid tax invoice. This also includes co-ordinator schools who might be arranging the camp on behalf of other schools.

Where applicable schools should refer to the Coordinating School Policy document to ensure it meets all GST obligations with these transactions. This document can be found at: <http://www.education.vic.gov.au/management/financial/tax/gst/atoz/c.htm>

Some camps conducted by charitable organisations may not charge GST to the school. In this case the school would record the payment as GST Free (G14). The school should ensure it obtains a tax invoice/invoice to confirm whether GST has been charged or not.

Exp 18 – Motor Vehicles

Schools must be careful with the use of school motor vehicles. Fringe benefits tax will be payable where there is any private use of the motor vehicle. Such private use must be reported in the DEECD **FBT Tracker** system. The ATO's definition of private use is very broad and includes home to school travel.

Further detail is available on the DEECD Tax Resource Centre website: <http://www.education.vic.gov.au/management/financial/tax/fbt/resources.htm>

and the Financial Management website: www.education.vic.gov.au/management/financial/policy.htm

Appendix One

TAX Invoices

In order for all expenditure to be processed on CASES21 a school must hold a valid tax invoice if the supplier of the goods or services has an income greater than \$75,000 in a financial year.

Suppliers have a legal obligation to issue a tax invoice within 28 days of a request.

What is a valid tax invoice for claiming GST credits?

Tax invoices must include certain information. If you use an incorrect or incomplete tax invoice to claim a GST credit, the GST credit may not be allowed.

A valid tax invoice **for taxable sales that total less than \$1,000** must contain:

- the words ‘tax invoice’ stated prominently
- the name of the seller
- the Australian Business Number (ABN) of the seller
- the date of issue of the tax invoice
- a brief description of the things sold
- the GST-inclusive price of the taxable sale, and
- the GST amount. This can be shown separately or, where the GST to be paid is exactly 1/11 of the total price, as a statement along the lines of ‘total price includes GST’.

A valid tax invoice **for taxable sales that total \$1,000 or more** must contain:

- the words ‘tax invoice’ stated prominently
- the name of the seller
- the ABN of the seller
- the name of the buyer
- the address or ABN of the buyer
- the date of issue of the tax invoice
- the quantity of the goods or the extent of the services sold
- a brief description of the things sold
- the GST-inclusive price of the taxable sale, and
- the GST amount. This can be shown separately or, where the GST to be paid is exactly 1/11 of the total price, as a statement along the lines of ‘total price includes GST’.
- If the tax invoice is for a taxable sale **and** either a GST-free or input taxed sale, the tax invoice must also show:
 - each taxable sale
 - the amount of GST to be paid (for the taxable sales), and
 - the amount to be paid for the total sale.

Invoices not including GST:

Schools can pay on an invoice from a supplier who is earning less than \$75,000 in a financial year. The invoice would **NOT** include GST, however the supplier must supply an ABN number otherwise 46.5% withholding tax must be applied to the transaction by the school.

Statement by Supplier or Hobby Declaration Form (Nat 3346):

If a supplier is unable to provide the school with an ABN number, the school can only make payment if the supplier is prepared to sign a Statement by Supplier form. If a signed form is held the school would not need to withhold 46.5% withholding tax.

The form should be retained by the school for taxation purposes.

Note: the Statement by Supplier form should only be used in limited circumstances.

The form should only be used for suppliers who provide ad hoc or temporary services to the school and should not be used for suppliers that provide on-going, recurring or permanent services to the school.

A copy of the form can be downloaded from: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/acct/tax/HobbyDec.pdf>

For further information refer to the Fact Sheet on the DEECD Tax Resource Centre website: <http://www.eduweb.vic.gov.au/edulibrary/public/finman/tax/failuretosupplyabn.doc>

Registration Status of Suppliers:

Schools can check the GST registration status of each supplier on the following website:

<http://www.abr.business.gov.au>

Department of Education and
Early Childhood Development
CASES21 Finance
Financial Services Division

[http://www.education.vic.gov.au/
management/financial](http://www.education.vic.gov.au/management/financial)

