

ASSETS 1-0000

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account
1-0000	Assets	Assets are resources controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity.
1-1100	Current Assets	Current assets are all assets with future economic benefit expected to become available or used within the next 12 months. May be itemised as Major or Minor Assets if required.
1-1110	Cash at Bank - Restricted	Restricted cash represents funds to be used for a specific purpose, which relates to program or project or outcomes. This account does not include cash at bank or on hand that is used for the general operating purposes of the organisation. This account includes any roll-over funds and funds not yet allocated for a specific purpose whilst still relating to a program/project/s. This would include interest bearing deposits such as a building sinking fund and would usually be a "sub" account with the reconcilable accounts. Organisations should itemise by the nature of the restriction. If this amount is in negative, it is reported here. Note that negative cash at bank is often referred to as bank overdraft (and listed as a negative asset).
1-1120	Cash at Bank - Unrestricted	Unrestricted cash represents funds not allocated by a funding agreement for a specific purpose and is usually the general operating funds of an organisation. Some organisations may use sub accounts and itemise by account. If this amount is in negative, it is reported here. Note that negative cash at bank is often referred to as bank overdraft (and listed as a negative asset).
1-1170	Short-Term Investments	This account includes term deposits and any short-term investments e.g. securities, shares in listed or unlisted companies expected to be realised in the next 12 months.
1-1180	Prepayments	Prepayments on items such as insurance, rent and advertising that have been prepaid beyond this financial period. This account does not include prepaid memberships by the organisations members as a separate account is set up and identified as such.
1-1190	Accrued Income	Income accrued both throughout the year and at year end such as interest or program income to be received in future months.
1-1210	Accounts Receivable	Also known as trade debtors. This account shows the gross accounts receivable still owing by debtors to the nonprofit organisation at the end of the financial period which are expected to be collected in the next 12 months. (This excludes rental debtors and staff debtors.)
1-1220	Less: Provision for Doubtful Debts	This item (also known as Allowance for Doubtful Debts) is an estimate of the amount of debts not expected to be received in respect of outstanding debts.
1-1250	Other Debtors	This includes all other debtors other than trade debtors and rental debtors. This would include short-term loans made to staff members or committee members. It would also include imputation or franking credits owing to the nonprofit by the ATO in respect of franked dividends. This account would normally be for one off debtors. If the organisation has a separate debt book for eg Bond Debtors, a separate account should be raised.

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1-1260	Less: Provision for Doubtful Debts - Other Debtors	This is an estimate of the amount of debts not expected to be received in respect of outstanding debts.
1-1400	Other Current Assets	Other current assets not specifically included in previous accounts and may include items held for sale or due to be sold or "one off" prepayments of memberships.
	Total Current Assets	This is a system calculated figure of total current assets.
1-5000	Non-Current Assets	Non-current assets are all assets with future economic benefits not expected to become available or used within the next 12 months. May be classified into Major or Minor Assets if required.
1-6000	Land	This account includes freehold and leasehold land which is shown at cost, impaired value or revalued amount and the standards require description any pertinent details.
1-7100	Buildings	This account includes freehold or leasehold buildings and any improvements to buildings - some organisations will separate improvements into a separate account under a Buildings header. Buildings are separate to land even if they are acquired together. Buildings can include clubhouses and commercial buildings.
1-7110	Less: Accumulated Depreciation on Buildings	This account represents the accumulated depreciation to date in respect of buildings and improvements. Investment properties do not need to be depreciated.
1-7120	Plant and Equipment	This accounts represents the total value of movable plant and equipment (excluding vehicles) that is owned or leased recorded at cost. The account includes all classes (movable plant and equipment; office furniture owned or leased; furniture and fittings installed in rental properties; office equipment (including computers and software) owned or leased; libraries and educational resources; allied health equipment; aids and equipment rented or leased to clients; sports equipment). May be itemised according to the nature of the asset. (This account excludes rental properties.) These items are recorded at cost. In the case of donated assets, these are recorded at fair value. The assets shown here should reconcile to the asset register. Nonprofit organisations will need to determine the materiality threshold as to when an item is an asset or should be recognised as an expense (eg. \$5,000). It is suggested that these accounts be broken up to meet the business needs to include Improvements such as landscaping and surrounds, IT assets separately. Some organisations may have work in progress for long term activities. A sub-non-current asset account is recommended under the appropriate heading either Plant and Equipment or Intangibles (such as computer system implementation).
1-7130	Less: Accumulated Depreciation on Plant and Equipment	Accumulated depreciation to date in respect of plant and equipment excluding rental properties for which a separate account is maintained.
1-7160	Motor Vehicles	Motor vehicles (including buses) are recorded at cost and can be purchased, under hire purchase or leased.
1-7170	Less: Accumulated Depreciation on Motor Vehicles	Accumulated depreciation to date in respect of motor vehicles.
1-7200	Other Non-Current Assets	Other non-current assets not specifically included in previous accounts which may include biological assets and long-term assets to be sold but not in the next 12 months.
	Total Non-Current Assets	This is a system calculated amount which represents the total Non-current assets

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	Total Assets	This is a system calculated amount adding the total current assets plus the total Non-current assets.
LIABILITIES 2-0000		
2-0000	Liabilities	A liability is a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic events.
2-1000	Current Liabilities	Current liabilities are liabilities with future economic losses expected to be used, or expended, or committed to be used within the next 12 months.
2-1110	Accounts Payable	Accounts payable are also known as trade creditors. This account shows the gross accounts payable owing to trade creditors or suppliers at the end of the reporting period (other creditors such as banks are not included for items such as bank loans).
2-1120	Accrued Expenses	This represents the liability component of amounts due at the end of the reporting period that remain unpaid. These include such expenses as unpaid salaries, unpaid electricity, unpaid telephone at year end.
2-1130	Loans Payable	The balance of this account could be a header account for various loans from banks and other sources which are due and payable within the next 12 months.
2-1140	Payables - Other	The balance in this account includes any and all other current payables such as <i>tenants' money held</i> (e.g. bonds, unpaid maintenance expenses etc.). It also includes any one-off payables and provision for income tax and FBT payable (if this type of provision is applicable to the nonprofit organisation).
2-1150	GST Payable	The accounting software usually has GST related accounts configured automatically for adoption by organisations. This account represents the gross GST payable to the Australian Taxation Office as collected by the nonprofit organisation. Organisations may have a separate account such as a GST Control Account to assist in the reconciliation process. Please discuss your specific needs with accountant or professional advisor.
2-1160	Less GST Receivable	Gross GST receivable (input tax credits) from the Australian Taxation Office. Organisations may have a separate account such as a GST Control Account to assist in the reconciliation process. Please discuss your specific needs with your accountant or professional advisor.
2-1170	Employee Benefits/Employee Provisions	This account would be a header account or the first of several specific detail accounts. These accounts are for the current financial year and include Provision for Annual Leave, Provision for Long Service Leave; Provision for Personal/Carer's Leave. (PAYG Withholding Payable and Superannuation Payable are specifically separate accounts). These accounts can be expanded depending on how the nonprofit organisation has these activities structured, including "on leave".
2-1180	PAYG Withholding Payable	This account represents the PAYG withholding tax deducted from employees' gross salaries and not yet remitted to the ATO. This amount is paid to the ATO upon lodgement of the Business Activity Statement and this account is usually linked to the BAS reporting process within the accounting software.

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2-1190	Superannuation Payable	This account represents the summed Superannuation Payable to complying superannuation funds on behalf of all employees. Details for each person are usually held in the employee record in the payroll system. Individual's information is usually not included in this account.
2-1260	Other Current Liabilities	This account can be used for any other current liabilities not specifically included in any of the accounts already listed. This also includes funds held in trust for a third party either paid by the government or another party to be passed onto different recipient than the organisation.
	Total Current Liabilities	This is a calculated figure through the nonprofit organisation's accounting system and reported as the total of current liabilities.
2-2200	Non-Current Liabilities	This header account includes accounts with future economic losses not expected to be used, or expended, or committed to be used within the next 12 months. Generally, these include lease agreements and contracts (e.g. vehicles, equipment, telecommunication provision) and the total generally includes specific detailed accounts for bank loans and overdrafts.
2-2250	Other Non-Current Liabilities	This account can be used for any other liabilities that are not expended to be actioned in the next 12 months and that are not specifically listed.
	Total Non-Current Liabilities	This is a calculated figure through the nonprofit organisation's accounting system totalling all non-current liabilities.
	Total Liabilities	This figure equals total current liabilities plus total non-current liabilities and is calculated through the accounting system and reported in designated formats.

EQUITY/ACCUMULATED FUNDS 3-0000

3-0000	Equity	Equity is defined as the residual interest in the assets of the entity after deducting all its liabilities.
3-0500	Member Funds	This account includes any contributions made by members to establish the organisation. No ongoing members fees should be included - they are treated as revenue.
3-1000	Retained Surplus/(Accumulated Losses)	This account represents the accumulated surplus of the organisation over the years. Alternatively, it can also represent the accumulated losses over time and these are "nett".
3-2000	Current Year Surplus/(Deficit)	The current year's surplus/(deficit) from the Income Statement or Profit and Loss Statement as calculated in the nonprofit organisation's accounting system.
3-3000	Asset Revaluation Reserve	The asset revaluation reserve is generated because the nonprofit organisation has decided to revalue certain non-current assets, such as land and buildings. The amounts in the reserve is the generally the difference between the asset's cost and its market (or current) value. Under the new standards, this may be also referred to as Asset Impairment Reserve.

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3-4000	Other Reserves	Any other reserves established by the nonprofit organisation (such as the capital profits reserve, building maintenance reserve, bequests reserve, sinking fund, IT reserve etc) come under this account and can be broken into as many accounts as is necessary for the organisation. A reserve is essentially any amount of money specifically set aside by the management committee for future purposes. A reserve is an internal commitment or future internal provision determined by management at a board meeting. Capital Grant Reserve may be an "Other Reserve". Depending on the grant agreement, funds may be received by the organisation for capital purchase and subsequent yearly depreciation. A number of valid methods of recognition are used depending on the organisation's policy.
3-5000	Historical Balancing Account	This account is a default account used by and in accounting software when the total debits and credits do not equal (and is used when the accounts are being loaded). Under normal circumstances, this account will equal zero. If there is a balance, it should be immediately investigated.
	Total Equity	This figure is automatically calculated by the organisation's accounting system.
INCOME 4-0000		
4-0000	Income	For the purposes of this Chart of Accounts, Income is also referred to as Revenue. Income or Revenues are inflows or other enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants. In-kind revenue can be expressed in this section. However where there is in-kind revenue there should be an equal and opposite in-kind expenditure recorded with a "NIL" effect on the surplus or deficit.
4-1000	Grants	Not-for-profit entities obtain assets or services to provide goods and services to consumers and beneficiaries, in accordance with their objectives. Contributions, whether restricted or unrestricted, to a not-for-profit entity are non-reciprocal transfers which are made to maintain or increase the entity's capacity to provide those goods and services.
4-1010	Grants (Commonwealth) Operating - <i>Recurrent</i>	This account includes operating, recurrent funds received from Commonwealth including whole of organisation grants per capita (eg for Kindergartens).
4-1020	Grants (Commonwealth) Operating - <i>Non-recurrent</i>	This account includes one-off grants from the Commonwealth operating or whole of organisation grants.
4-1030	Grants (Commonwealth) - <i>Capital</i>	This account represents capital grants received to acquire/purchase or construct properties, upgrade or enhance existing properties, or acquire/purchase other items reported as assets such as an individual piece of equipment such as a fire truck or photocopier or a building.
4-1040	Grants (State) Operating - <i>Recurrent</i>	This account includes operating, recurrent funds received from State and can be whole of organisation.

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4-1050	Grants (State) Operating - <i>Non-recurrent</i>	This accounts represents one-off grants from the State.
4-1060	Grants (State) - <i>Capital</i>	This account represents capital grants received to acquire/purchase or construct properties, upgrade or enhance existing properties, or acquire/purchase other items reported as assets.
4-1070	Grants (Local) Operating - <i>Recurrent</i>	This account represents any operating contributions made by the local government authority in which the not-for-profit operates.
4-1080	Grants (Local) Operating - <i>Non recurrent</i>	This account represents any one-off grants from the local authority in which the not-for-profit operates.
4-1090	Grants (Local) - <i>Capital</i>	This account represents capital grants received from the local authority including donated land to housing co-operatives and sporting clubs.
4-1100	Grants - <i>Other</i>	This account represents any other government or agency contribution, or community organisation contribution including grants received through mediating agencies. * <i>Included</i> in this <i>Other Grant Income</i> is subsidies. * <i>Included</i> are contributions in kind, such as services and assets received free of charge, or at an amount below market value. The amount represents the market value of the services or assets, minus the amount the organisation paid for them. * <i>Includes</i> grants income both brought forward and carried forward for unspent funds carried forward usually when a program is longer than twelve (12) months. * <i>Includes</i> contribution of internal services and assets to the program. * <i>Includes</i> value of volunteer contribution.
4-2000	Fundraising - Gifts	Revenue from voluntary support by way of gifts. (Definition of gifts: made voluntarily; do not provide a material
4-2010	Donations received	This account includes all donations and gifts in both the monetary and non-monetary form that would (in the case of a Deductible Gift Recipient - DGR) be credited to the Gift Fund.
4-2020	Tax Deductible Donations (Non-public)	This includes donations from members, supporters and employees to comply with fundraising laws in each state.
4-3000	Fundraising - Contributions	Major subheading and subtotal used to record all voluntary contributions other than donations or gifts and not market-
4-4000	Trading/Operating Activities	All transactions not included under Fundraising - Gifts (4-2000 above), Fundraising - Contributions (4-3000 above),
4-5000	Other Income	

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4-5010	Interest - <i>Restricted</i>	This account represents bank interest earned on the investment of funds provided for a specific purpose. Sub account may include "Interest on Resident's Board". May include investment income from managed funds.
4-5020	Interest - <i>Unrestricted</i>	This account includes interest earned on cash or banked funds, classified as operating funds. May include investment income from managed funds and depending on the organisations operations, may be a header account with sub-accounts.
4-5030	Rental income	This account is for any rent received from tenants or sub-tenants and includes all rents not yet collected but is owed by the tenant to the organisation - these should be invoiced in a rental register. The account includes services of the organisation if that is their "business" eg chargeable client tours. Depending on the organisation, this could be a trading/operating activity rather than included in <i>Other</i> as an unusual transaction.
4-5050	Other/Sundry Income	This account includes franking credits received from ATO in respect of franked dividends. * <i>Includes</i> Commonwealth Traineeship Subsidies. * Includes reimbursement of funds for salaries and wages paid by a third party when staff are required to be replaced <i>excluding</i> workcover/workers compensation which should be a sub-account under Salaries and Wages (6-0600-6-0609) * <i>Includes</i> employees' contributions to fringe benefits and volunteer income
4-5060	Gain on Sale of Non-Current Assets	This account is a calculated figure that is the difference between the sale proceeds and the written-down value of the asset at the date of disposal. All assets sold should be included here - there is also a <i>Loss on Sale of Assets</i> account
	Total Income	This is a calculated figure by the accounting software of the organisation and may be in different calculations and sub-totals for reporting purposes for different stakeholders.
COST OF GOODS SOLD 5-0000		
5-0000	Cost of Goods Sold	The cost price of the goods sold during the financial year by the nonprofit organisation. This is a high level framework where accounts should be expanded as needed for the nonprofit organisation. Nonprofit organisations with shops, retail centres, merchandising, bars, and hospitality centres will require COGS or Cost of Sales categories in their ledgers. Organisations without these activities will not require this category and therefore do not need to include in their structure.
	Cost of Goods Sold	This calculation is done by the nonprofit organisation's accounting software/system and is configured when the "company" or "organisation" is set up in the software.
EXPENSES 6-0000		
6-0000	Expenses	This is a heading within the structure of accounts within the accountings software. Expenses are outflows or

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		depletions of assets or incurrences of liabilities that result in decreases in equity other than those relating to equity. Note: Generally cost recovery should be recognised as an income item. Some agreements require a "negative" expense reducing the actual amount recorded by the organisation. If this is the case, the original cost should be recorded as the expense (eg airline ticket against Travel & Accommodation (6-0710) and the cost recovery from the volunteer or participant to be against the same account and with an nett effect (usually of nil). It is recommended that if cost recoveries are "normal and usual" practice, that the organisation sets up sub-accounts to the expenses to track activities.
6-0010	Accounting Fees	This account represents accounting and bookkeeping fees. It <i>excludes</i> audit fees (which is its own separate account - 6-0050). <i>Includes</i> direct and indirect tax advice such as GST and FBT; Financial Business advice; financial report preparation and book-keeping services.
6-0020	Advertising & Promotion	This account covers all advertising, marketing and promotion fees paid by nonprofits in the course of marketing, advertising and promotion of events and services, etc. It <i>includes</i> all printing relating to promotional material and <i>excludes</i> any marketing staff and management salaries. It <i>includes</i> trophies and awards (for sporting clubs, signage, sponsor serving (such as tickets but not entertainment), merchandising.
6-0030	Amortisation Expense	This account is the amortisation expense calculated for the current year relating to intangible assets. Depending on the organisation, this account may be updated on a monthly, quarterly, six monthly or annual basis.
6-0040	Assets Purchased <\$5,000	The amount of \$5,000 is arbitrary and reliant on the organisation's asset policy; a different limit may be set by the organisation as part of its policy. This account shows all assets (including computers) purchased by the nonprofit organisation that have an individual value of less than \$5,000 each such as cemetery shovels, uniforms for sporting clubs, tables and chairs for meeting rooms. Any asset above \$5,000 is to be capitalised and shown as an asset in the Balance Sheet. Some items that are expensed may still need to be recorded in the Fixed Asset Register. A separate account may be set up for assets over the threshold as a holding account during the year - assets that would be included in this extra account would be capitalised at year end. This account may be a header account with detailed sub-accounts such as IT purchases < \$5,000 each, Furniture and Fittings < \$5,000, Sporting equipment < \$5,000, Art equipment < \$5,000, Art < \$5,000.
6-0050	Audit Fees	This account <i>includes</i> fees directly associated with an audit of financial statements. It <i>excludes</i> accounting or bookkeeping fees (these are included in Accounting Fees (6-0010).
6-0070	Bank Charges	This account represents all charges associated with the various bank accounts held by a nonprofit. * It <i>includes</i> State Government Tax, account keeping fees, EFTPOS fees, etc. * It <i>excludes</i> credit card fees (which are recorded in a separate account).

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6-0085	Board/Governance Expenses	This account included any expenses related to boards, management committees, governance activities, finance committees, audit committees such as travel and accommodation for meetings, reimbursement of expenses to those on the committees (kept separate to organisational volunteers), Annual General Meeting expenses. This account <i>includes</i> costs of baby sitting for volunteer board member to attend meetings (FBT implications will apply). This account <i>excludes</i> meeting fees, sitting fees, directors fees as these are part of salaries and wages.
6-0090	Business Planning, Reporting and Evaluation Costs	This account represents the costs of preparing and drafting submissions, business plans, marketing plans, volunteer management plans, risk management and operational plans, as well as the costs of feasibility studies. This account is specifically for administration costs incurred by the organisation (not related to service delivery objectives). This account includes both pre and post program or project costs and evaluation, development and research that occurs within an organisation.
6-0100	Cleaning & Pest Control	This account represents all costs attached to general cleaning and cleaning materials, including waste disposal (including confidential disposal and shredding) as necessary but not related to for specific client activities (excluding meeting rooms used to meeting clients) - use 6-0110 to 6-0200 or client consumables 6-0210 and <i>includes</i> Pest control and termite protection. * It <i>excludes</i> security expenses, which are in a separate account.
6-0110 to 6-0200	Client Support Services	This account would be a header account with a multiple of detail accounts under it. As a summary account, this account represents the costs of all services provided to client/participants. Different "sub" sectors will classify separately - aged care, international aid & development, child care, community services, disabilities, arts and culture, sporting bodies or membership bodies. Therefore, the term "client" may be changed to "member" or "event". * This account <i>includes</i> costs associated with providing education and support, tutoring, school and pre-school support, education fees and child care support. * This account <i>includes</i> the costs associated with parenting/carer training, parenting/carer counselling, parenting/carer help and sibling support. * This account <i>includes</i> the costs associated with personal care, personal development, holiday assistance, transport assistance, community access, recreational support, life skills training and translation fees for clients. * It <i>includes</i> the costs associated with providing physiotherapy, occupational therapy, speech therapy, psychology, medical, dental, and other support. * This account <i>includes</i> the costs of providing respite support for client/participants. * This account <i>includes</i> the cost of providing a sporting event or an arts & culture event - the account name used may include "event coordination". * This account <i>includes</i> costs of developing education kits developed for clients and the general public. * This account <i>includes</i> emergency relief, such as cash payments

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		* This account <i>excludes</i> education kits (included in Client Support Consumables) and salary and wages of staff (which is included in Salaries and Wages)
6-0210	Client Support Consumables	<p>This account <i>includes</i> the costs of providing <i>consumables, medical and surgical</i> supplies to clients/participants, e.g. costs associated with providing sterilisers, needles, and domestic supplies and appliances to clients/participants.</p> <p>* This account <i>includes</i> education kits, consumable equipment * This account <i>includes</i> any consumables for which an inventory is maintained.</p>
6-0220	Computer Expenses	<p>This account <i>includes</i> all computer costs, including e-mail, internet and website development and maintenance. It also includes the cost of computer software expensed (but excludes training costs). Whilst most costs of development and maintenance of websites are an expense, in some limited instances, the costs may be capitalised.</p> <p>* This account <i>excludes</i> telecommunication and internet charges. * This account <i>excludes</i> computer equipment <\$5,000 (included in Assets < \$5,000) * This account <i>includes</i> the repairs and maintenance of computers (unless separately disclosed).</p>
6-0230	Consultancy Fees	<p>This account covers fees paid to <i>external consultants and contractors</i> (with respect to delivery of funded services and these are not distinguished). Tendering costs to be included. Translation fees for the organisation are <i>included</i> - translation fees for clients are <i>excluded</i> and <i>included</i> in 6-0110 to 6-0200 Client Support Services. <i>Includes</i> panel and recruitment costs and non accounting fees by the accountant or accounting firms eg development of training manuals.</p> <p>* It <i>excludes</i> year end audit fees, accounting fees, legal fees, evaluators' fees, auspicing fees, and management service fees and agency temp staff. For ease, the organisation may choose to split consultancy fees into funded and unfunded and that requires a new account number of say 6-0231 or by type eg Recruitment consultancy, IT consultancy and use sub accounts</p>
6-0240	Credit Card Fees	This account records credit card fees, such as merchant fees, but <i>excludes</i> bank charges. This <i>includes</i> non-banking credit cards such as Amex and Diners as well as Commonwealth cards (used by some clients).
	Depreciation is a group of accounts that could be arranged with a header and detail accounts for management accounts. A detail account that is not included	
6-0250	Depreciation - Building	Depreciation expense for the current year relating to buildings.
6-0260	Depreciation - Motor Vehicle	Depreciation expense for the current year relating to motor vehicles.
6-0270	Depreciation - Plant & Equipment	Depreciation expense for the current year relating to plant and equipment. If the organisation maintains separate general ledger accounts for furniture and fittings OR IT, OR any other plant and equipment, a separate depreciation account should be created for each.

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6-0280	Depreciation - Rental Properties	Depreciation expense for the current year relating to rental properties.
6-0290	Depreciation - Rental Properties Furniture & Fittings	This account includes all depreciation that relates to furniture & fittings installed in rental properties.
6-0300	Donations Paid	This account represents all donations and contributions made by the nonprofit organisation. This account may be required to be a header or broken into deductible and non-deductible depending on ATO status and definition of the recipient. Some organisations have Deductible Gift Recipient (DGR) status with the ATO - see the ATO website for the current list.
6-0310	Employment Support and Supervision Costs	This account covers all costs associated with employment support (e.g. job support, vocational development, supervision costs). It <i>excludes</i> the salary and wages of the staff undertaking the role - these are <i>included</i> in Salaries & Wages * The account <i>includes</i> all costs associated with supervision, counselling and debriefing of staff. These may be shown as separate account headings.
6-0315	Entertainment Costs	Deductible and non-deductible entertainment costs should be included in this account. It may be useful for organisations to have two accounts one for each deductible costs and non-deductible costs. Special functions and events would be included in these accounts.
6-0330	Fees & Permits	This account represents licence fees, ASIC fees, business name fees, annual incorporation fees paid to Consumer Affairs Victoria (or equivalent), and all other fees paid to regulators. These include working with children checks, criminal history, police checks, aged care fees, child care facility fees, strata fees, trademarks, copyright fees.
6-0340 to 6-0370	Fundraising Expenses	These accounts represent expenses associated with fundraising appeals: including doorknock appeals, telemarketing, traffic intersection/highway collections, donations to clothing bins, sales of goods at opportunity shops, appeals run by commercial fundraisers, public appeals to support a club, association or an environmental or community cause, public appeals to support a cause or person or group of persons, and the sale of goods where portions of the sale price are donated to a nonprofit organisation or cause. Permits may be required for fundraising appeals under the <i>Fundraising Appeals Act 1998</i> .
6-0395	Health & Safety	This <i>includes</i> first aid costs, licensing compliance (eg anaphylactic training for childcare workers), workplace audit, WHS audit, <i>excludes</i> R&M costs (6-0590) such as cost of exit signs for WHS audit, <i>includes</i> legislation claims, OH&S compliance costs.
		Insurance is a group of accounts that could utilise a header and detail accounts for management and reporting purposes.
6-0400	Insurance - General	This account <i>includes</i> all insurances including accident, building and contents. It <i>excludes</i> motor vehicle insurance, as well as workers' compensation, volunteers' insurance, public liability insurance and directors' professional indemnity insurance that are identified separately in the categories below.
6-0410	Insurance - Public Liability	This account represents public liability insurance.

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6-0420	Insurance - Professional Indemnity	This account represents professional indemnity insurance paid on behalf of the management committee and senior staff. This may include Directors and Officers Insurance.
6-0445	Interest Paid	This account represents interest paid or interest penalties and includes interest accrued.
6-0450	Legal Fees	This account represents any legal fees paid by the nonprofit during the year but not any fees such as copyrights, trademarks etc
6-0460	Loss on Sale of Assets	This is the loss in respect of the sale of assets which are usually in the category of non-current. This amount is the difference between the sale proceeds and the written down value of the asset at the time of sale. Written-down value is the historical cost or revalued amount of the asset less accumulated depreciation to date of sale.
6-0470	Management Fees	This account represents fees paid to another organisation which performs governance and financial services for the nonprofit (eg. payroll services, shared office space fees etc). These fees may also be referred to as bureau fees or corporate service fees. * The account <i>excludes</i> auspicing fees, which is a separate account. * This account could be split between internal organisational recharge and external management fees and the general account code could be a header account with detail accounts listed. The size of the organisation will depend on the activities that would be required in this account/set of accounts. * Example of inclusions if the account includes internal organisational recharges are: CEO, IT, Finance, Occupancy, Stationery and supplies, Program Support of "head office" or "central" or "fixed" charges. The internal account should be allocated monthly for program performance but at least semi-annually to meet acquittal requirements. <i>Inclusions</i> also: union capitation, capitation for membership, "head office" assessment (diocesan assessment, regional assessment)
6-0480	Meeting Expenses	This account represents all costs associated with meetings, e.g. hiring of venues and facilities- * It <i>excludes</i> travel and accommodation costs incurred for meeting purposes eg Board meetings (included at 6-0085) * It <i>includes</i> catering costs for the meeting, organisational agendas such as Research Panels, staff committees, Peak Body activities. Board and governance committee meetings would be included at 6-0085. * It <i>excludes</i> the hire of equipment (which has its own separate account 6-0320).
6-0490	Membership Fees Paid	This account represents all membership fees paid by the nonprofit for the organisation and for staff eg professional body fees. National and state affiliation fees are <i>included</i> in this account.
6-0500	Motor Vehicle Expenses	This account represents motor vehicle expenses. It <i>excludes</i> Depreciation on Motor Vehicles (which is a separate account). This account is a header account.
6-0501	MV Fuel and Oil	Fuel and oil costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.
6-0502	MV Repairs & maintenance	Repairs & maintenance incurred by the nonprofit organisation in respect of motor vehicles owned or leased.

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account
6-0503	MV Insurance	Insurance incurred by the nonprofit organisation in respect of motor vehicles owned or leased.
6-0504	MV Registration	Registration costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.
6-0505	MV Lease Payments	Lease payments made by the nonprofit organisation in respect of motor vehicles under an operating lease arrangement.
6-0506	MV Other	Other motor vehicle costs incurred by the nonprofit organisation in respect of motor vehicles owned or leased.
6-0510	Postage, Freight and Courier	This account represents all freight, postage, stamps, franking costs and courier costs incurred by the nonprofit organisation. This excludes fundraising and COGS costs which are included in other accounts.
6-0520	Printing & Stationery	This account <i>includes</i> all administrative costs associated with printing and stationery incurred by the nonprofit such as photocopying and purchase of paper. * It <i>excludes</i> the costs of printing loose-leaf brochures (coded to Publications 6-0540), as well as education kits provided to clients/participants (coded with Client Support Services 6-0110-6-0200). * It also <i>excludes</i> the costs incurred in printing promotional materials (coded to Advertising and Promotion 6-0020).
6-0540	Publications and Information Resources	This account <i>includes</i> the cost of newsletters, (library-based) books, hard cover publications purchased by the nonprofit (but not capitalised as an asset). It also includes loose-leaf brochures prepared by the nonprofit (these are not coded as printing & stationery costs). <i>Excludes</i> printing and stationery costs (6-0520) and Advertising and Promotion costs (6-0020).
6-0550	Rates & Taxes	This account <i>includes</i> all rates and taxes incurred by the nonprofit over the course of a year from local authorities, state authorities, federal authorities or any other group as may issues such notices (including "normal" water rates). * It <i>excludes</i> excess water rates which are included in Utilities (6-0720) below. * It <i>excludes</i> bank charges (6-0070). * It also <i>excludes</i> rates relating to rental properties 6-0560).
6-0560	Rates - Rental Properties	This account includes all rates and taxes incurred by the nonprofit over the course of a year that relate to rental properties.
6-0570	Rent	This account <i>includes</i> all rent paid for buildings. * It <i>excludes</i> the rental of equipment (6-0320). * It also <i>excludes</i> expenses in relation to rental properties 6-0580).
6-0580	Rent - Rental Properties	This account includes all rent that relate to rental properties and <i>excludes</i> auspicing (6-0060).
6-0590	Repairs & Maintenance	This account represents all costs associated with the repair and maintenance of plant and equipment, buildings, and office furniture. It would also include other expenses related to running a centre, e.g. gardening, mowing, etc. * It <i>includes</i> costs of repairs and maintenance of buildings rented out and make good costs.

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account
		<p>* It <i>excludes</i> repairs and maintenance of motor vehicles (6-0502).</p> <p>* It also <i>excludes</i> expenses that relate to rental properties (6-0590).</p> <p>* It also <i>excludes</i> repairs to computer equipment (6-0220)</p>
6-0590	Repairs & Maintenance - Rental Properties	This account includes all repairs and maintenance incurred by the nonprofit that relate to rental properties including make good expenses.
6-0600 to 6-0649	Salaries & Wages	This account is a header account and represents all salaries and wages paid to all staff employed by the nonprofit on a permanent or casual basis (including replacement staff) by the nonprofit. These accounts tie into the organisation's
6-0601	S&W Annual Leave Expense	This account represents annual leave paid for the current year for employees. Generally this account is for the paid activities in each year and any leave accrued will be accounted for in the payroll system and liability accounts.
6-0602	S&W Fringe Benefits Tax	This account represents the amount of fringe benefits tax paid by the nonprofit.
6-0603	S&W Long Service Leave Expense	This account represents long service leave paid for the current year for employees. This account is the actual expenses in the year - some organisations undertake a probability calculation or record the movement from their payroll system.
6-0604	S&W Recruitment Expense	This account represents recruitment expenses during the current year for employees incurred by the organisation for recruiting staff.
6-0605	S&W Salary Sacrifice	This account represents amounts provided by the nonprofit as part of employees' remuneration e.g. vehicle lease, credit cards.
6-0606	S&W Sick Leave Expense	This account represents sick leave paid for the current year for employees.
6-0607	S&W Superannuation	This account covers all expenses relating to superannuation, as paid for salaried or casual staff.
6-0608	S&W Termination Payments	This account covers all termination payments paid such as bona fide redundancies, invalidity payments and golden handshakes.
6-0609	S&W Workers' Compensation	Amounts paid for workers' compensation paid in respect of employees employed by the nonprofit.
6-0610	S&W Salaries - Other	Any other costs paid to employees, such as the provision of child care, etc.
6-0611	S&W Salaries & Wages	<p>This account represents all salaries and wages paid to all staff employed by the nonprofit on a permanent or casual basis (including replacement staff) by the nonprofit.</p> <p>* This amount is the gross amount including PAYG withholding tax, and includes allowances paid to employees.</p> <p>* It <i>excludes</i> annual leave, sick leave, long service leave, fringe benefits tax, salary sacrifice, superannuation, payroll tax, workers' compensation (which are all recorded in separate accounts).</p> <p>* It <i>also excludes</i> contractors' and consultants' fees, as well as staff amenities and training costs.</p> <p>This amount may reconcile to the PAYG Payment Summaries for all employees employed by the nonprofit during the financial year depending on the system used. It also excludes termination payments (separate account).</p>

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account
6-0612	S&W Fees paid	This account includes any amounts paid to directors as meeting fees,, board members as honorariums, coaching fees, umpire fees, player fees (not paid through the payroll system).
6-0613	S&W Cost Recovery	This account represents cost recovery paid by a third party (such as Work Cover or workers compensation) for the replacement of a person on leave for any given reason. Depending on the agreement, this should be as an income account (in Other Income) and the full actual cost allocated in the payroll system. This account would be a "negative" expense.
	Other Salaries and Wages accounts can be set up to be included as the organisation requires and these may include Non-reportable benefits, Salary packaging for PBI, Salary sacrifice for superannuation. The organisation should use the numbering system in this instance as they need accounts under the	
6-0650	Security Expenses	This account represents the costs of security paid for the current year. * It <i>includes</i> cost of alarm systems, replacement locks, keys and security firms and outgoings component * It <i>excludes</i> costs of cleaning (6-0100).
6-0660	Staff Amenities	Includes amenities purchased for staff in the tea room and visitors (such as tea, coffee, milk, biscuits etc).
6-0670	Sundry Expenses	This account covers all small, miscellaneous one-off expenses which may occur, and which are not specifically included in other items. As a guide this account would be kept to a minimum and be proportionate to the overall expenses of the organisation. It is customary for an organisation to formulate a policy setting a threshold amount similar to petty cash transactions.
6-0680	Telephone & Fax Charges & Internet	This account represents all telephone, mobile telephone, and fax costs incurred by the nonprofit. Internet costs are included here as these are usually included on the telephone bill. The organisation may wish to separate each into separate sub accounts. * It <i>excludes</i> postage, freight and courier expenses (6-0510).
6-0700	Training & Development (Staff)	This account represents the costs incurred by the nonprofit on staff training as well as the costs of sending staff to external conferences and training workshops. * It <i>includes</i> registration costs. * It <i>excludes</i> costs of training volunteers. This is coded to Volunteer Expenses (6-730) or Board/governance expenses (6-0085). * It <i>excludes</i> costs of attending meetings.
6-0710	Travel & Accommodation	This account represents all travel expenses incurred in relation to <i>staff employed</i> by the nonprofit. Domestic and international travel are usually asked to be separated by funding bodies so two accounts would be appropriate under this item - use either a header and detail accounts or two account line items. * It <i>includes</i> airfares, taxi fares, accommodation, meals, sustenance, vehicle hire (e.g. away from home) and incidental expenses incurred whilst away from home, train, taxis, tolls for motor vehicles and car parking to see clients and for permanent, part-time and casual staff. * It <i>excludes</i> travel costs associated with clients/participants (these are included in Client Support Services 6-0110-6-0200). * It <i>also excludes</i> travel costs associated with volunteers (these are included in Volunteer Costs (6-0730)).

MYOB Account Number	Suggested Account Name	Data Dictionary/Description of Account
6-0720	Utilities	This account <i>includes</i> the cost of utilities paid (e.g. electricity, gas and excess water rates) and includes outgoings allocated to utilities * It <i>excludes</i> general rates (which has a separate account (6-0550))
6-0740	Write off Expenses	This account is an account for once off expenses that require writing off such as lost assets, disposal of broken assets, break in and cash stolen, cannot find an asset at stocktake, incorrect prepayments. These expenses exclude Bad Debts write-off which are included above (6-0080). These expenses are not ordinary or explicitly expressed in the standards and are unusual and out of the ordinary operating costs.
	Total Expenses	Total expenses as calculated by the organisation's accounting system and represent all operating expenses of the organisation.