

STANDARD CLASSIFICATION CODES	NON CASH	EXPLANATION	TAX FLAG
<b>100000</b>		<b>Income</b>	
<b>110000</b>		<b>Taxes</b>	
<b>111000</b>		<b>Stamp Duty</b>	
111100		Stamp Duty - Electronic Debits	CHA Income only.
111200		Stamp Duty - General and Life Insurances	CHA Income only.
111300		Stamp Duty - Motor Vehicles	CHA Income only.
111400		Stamp Duty - Conveyances	CHA Income only.
111900		Stamp Duty - Other	CHA Income only.
<b>112000</b>		<b>Payroll Tax</b>	CHA Income only.
<b>113000</b>		<b>Wagering Tax</b>	
113100		Horse and Greyhound Racing	CHA Income only.
113400		Other Racing and Sports Betting	CHA Income only.
<b>114000</b>		<b>Gaming Tax</b>	
114100		Casino and Other Venues Taxes	CHA Income only.
114200		Lottery Taxes	CHA Income only.
114900		Lottery Taxes - Agency Income	Use restricted to Department of Justice.
<b>115000</b>		<b>Energy Resources Consumption Levy</b>	CHA Income only.
<b>116000</b>		<b>Motor Vehicle Registration Fees</b>	
116100		Heavy Vehicle Registration Fees	CHA Income only.
116200		Other Vehicle Registration Fees	CHA Income only.
116300		Budget Improvement Levy - CHA Income	CHA Income only.
<b>117000</b>		<b>Debits Tax</b>	CHA Income only.
<b>118000</b>		<b>Tax Equivalents Regime</b>	CHA Income only.
118100		Income Tax Equivalents	CHA Income only.
118200		Local Government Rates Equivalents	CHA Income only.
<b>119000</b>		<b>Other Taxes and Levies</b>	

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<b>120000</b>	<b>Grants and Subsidies Income</b>			
<b>121000</b>	<b>GST</b>			
121100	GST Revenue		CHA Income only.	
121200	GST Guarantee Payments		CHA Income only.	
<b>122000</b>	<b>Current Grants and Subsidies</b>		Current grants received are voluntary transfers intended to finance the current activities of the recipient. Current grants may be tied to specific expense items (specific purpose) or provided for general budget support (general purpose).	
122100	Current Grants - General Purpose			
122200	Current Grants - Specific Purpose			
122300	Other Grants - Agency Arrangements		Includes grants which Agencies negotiate and arrange, which are not specific purpose or general purpose grants.	
122400	Non Capital Contributions		Includes contributions to an Agency, including proceeds from insurance claims, or where no goods or services have been provided (eg donations). Note: excludes Commonwealth Capital Contributions (refer 123300) and proceeds from NT Treasury for Self-Insurance claims (refer 166100).	
122800	Current Grants - General Purpose (CHA Income)		CHA Income only.	
122900	Current Grants - Specific Purpose (CHA Income)		CHA Income only.	
<b>123000</b>	<b>Capital Grants and Subsidies</b>		Capital grants are funds received for spending on capital projects (ie. the acquisition of non-current assets). Capital grants may be tied to specific expense items (specific purpose) or provided for general budget support (general purpose).	
123100	Capital Grants - General Purpose			
123200	Capital Grants - Specific Purpose			
123300	Commonwealth Capital Contributions			
123800	Capital Grants - General Purpose (CHA Income)		CHA Income only.	
123900	Capital Grants - Specific Purpose (CHA Income)		CHA Income only.	
<b>124000</b>	<b>Current Grants</b>			
124100	Specific Purpose Payments - Current		Use restricted to Central Holding Authority and NT Treasury - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	

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124200	National Partnerships - Current		Use restricted to Central Holding Authority and NT Treasury - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
<b>125000</b>	<b>Capital Grants</b>			
125100	Specific Purpose Payments - Capital		Use restricted to Central Holding Authority and NT Treasury - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
125200	National Partnerships - Capital		Use restricted to Central Holding Authority and NT Treasury - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
<b>130000</b>	<b>Operating Income</b>			
<b>131000</b>	<b>Goods and Services Revenue</b>		Revenue received for the provision of goods and services.	
<b>132000</b>	<b>Output Revenue</b>		Revenue earned for the provision of outputs.	
<b>133000</b>	<b>Community / Government Service Obligations</b>		Funds received for the provision of non commercial services or services provided at less than cost or market rates by an entity at the direction of Government.	
<b>134000</b>	<b>Fees from Regulatory Services</b>			
134100	Fees from Regulatory Services - CHA Income		Fees include but are not limited to Court fees, Permit fees, Mining fees, Building Permit fees, Exploration fees, Fisheries Licence fees, Electrical Workers and Contractors' Board fees, Weights and Measures fees, Greyhound Registration fees, Marine Examination and Vessel Survey fees, and sale of licences.	
134200	Fees from Regulatory Services - CHA Income			
134300	Fees from Regulatory Services - CHA Income			
134400	Fees from Regulatory Services - CHA Income			
134500	Fees from Regulatory Services - Agency Income			
<b>135000</b>	<b>Commonwealth Revenue - Specific Purpose Payments</b>		Agencies use this code to record Commonwealth funding on passed by Treasury and CHA.	
<b>136000</b>	<b>Commonwealth Revenue - National Partnerships</b>		Agencies use this code to record Commonwealth funding on passed by Treasury and CHA.	

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<b>140000</b>	<b>Investment Income</b>			
<b>141000</b>	<b>Interest Revenue</b>		Includes interest earned on investments, outstanding loans and advances. Also includes interest on Operating Account balances paid by Treasury Corporation on behalf of CHA.	
<b>142000</b>	<b>Amortisation of Premium or Discount on Investments</b>		Use restricted to Central Holding Authority.	
<b>143000</b>	<b>Gain / Loss - Investments</b>		Use restricted to Central Holding Authority.	
143100	Gain / Loss - COSR Investments			
143200	Gain / Loss - Medium Term Investments			
<b>144000</b>	<b>Income Distribution</b>		Use restricted to Central Holding Authority.	
144100	Income Distribution - COSR Investments			
144200	Income Distribution - Medium Term Investments		Use restricted to Central Holding Authority. To recognise income distribution reinvested.	
<b>145000</b>	<b>Gain/Loss - Foreign Exchange Translations</b>			
145100	Gain/Loss - Foreign Exchange translations		To recognise changes in the foreign exchange rate when translating balance sheet items at reporting date.	
<b>150000</b>	<b>Royalties, Rents and Dividends</b>			
<b>151000</b>	<b>Royalties</b>			
151100	Mining Royalties		CHA Income only.	
151200	Wildlife Royalties		CHA Income only.	
<b>152000</b>	<b>Rents</b>			
152100	Land Rent		Rent received solely for the use of land.	
152200	Petroleum and Mining Rent		CHA Income only.	
152500	Rental Revenue - Agency Income		Include property and utility rental revenue not in the nature of Territory Income.	
<b>153000</b>	<b>Dividends</b>		Use restricted to Central Holding Authority.	
<b>160000</b>	<b>Other Income</b>			
<b>161000</b>	<b>Fines</b>		Income collected from civil and criminal penalties imposed on law breakers. Note: penalties imposed by tax authorities are to be recorded under the relevant tax classification. CHA Income only.	

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<b>162000</b>	<b>Central Holding Authority On-Costs</b>		Money received from internal and external sources for on-costs (eg indirect employment and accommodation expenses) which is to be deposited directly into CHA. CHA Income only.	
<b>163000</b>	<b>Borrowing Income</b>			
163100	Gain on Extinguishment		Use restricted to Treasury Corporation.	
163200	Derivative Gain	✓	Use restricted to Treasury Corporation. Ineffective portion of hedging relationship.	
<b>164000</b>	<b>Goods and Services Received Free of Charge</b>		To recognise goods and services received free of charge when a fair value can be reliably determined and the services would have been purchased if they had not been received free of charge. Use of such resources is recognised as an expense.	
164100	DBE Goods and Services Received Free of Charge		To recognise DBE goods and services received free of charge when a fair value can be reliably determined and the services would have been purchased if they had not been received free of charge. Use of such resources is recognised as an expense.	
164200	Agency Goods and Services Received Free of Charge		To recognise goods and services received free of charge when a fair value can be reliably determined and the services would have been purchased if they had not been received free of charge. Use of such resources is recognised as an expense.	
<b>165000</b>	<b>Recoverable Works Income</b>			
165100	Government Owned Assets			
165110	<i>Capital Contributions</i>		Contributions towards an NT Capital Works Project, which will become an NT Government asset upon completion.	
165120	<i>Repairs and Maintenance Contributions</i>		Contributions towards repairs and maintenance of an NT Government owned asset.	
<b>166000</b>	<b>Miscellaneous Income</b>			
166100	Proceeds from Self Insurance Claims		Proceeds from the Central Holding Authority for insurance claims under the NT Government's self insurance arrangements. Proceeds from claims on insurance policies held with insurance corporations such as TIO and private sector companies are recorded at 122400.	
166200	Unclaimed Money		All unclaimed money required to be paid to the CHA. Includes money received from the sale of unclaimed property.	
166300	Information Act Revenue		Fees and charges revenue collected under provisions included in the Information Act.	

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166400	Self Insurance Premium Revenue		To record self insurance premium revenue where payable. Excludes workers compensation premiums.	
166900	Other Miscellaneous Income			
<b>170000</b>	<b>Asset Income</b>			
<b>171000</b>	<b>Sale of Minor Assets</b>		Proceeds from the sale of assets which have not previously been capitalised.	
<b>172000</b>	<b>Sale of Property, Plant and Equipment</b>		The difference between proceeds on disposal or trade in (if any) and the carrying value of the asset. Loss on sale is also for assets transferred at reduced consideration. For disposal at nil consideration or donations, refer 383000.	
172100	Gain or Loss on Sale of Land			
172200	Gain or Loss on Sale of Buildings			
172300	Gain or Loss on Sale of Infrastructure Assets			
172400	Gain or Loss on Sale of Plant and Equipment			
172500	Gain or Loss on Sale of Computer Software			
172600	Gain or Loss on Sale of Computer Hardware			
172700	Gain or Loss on Sale of Transport Equipment			
172800	Gain or Loss on Sale of Cultural Assets			
172900	Gain or Loss on Sale of Intangible Assets			
<b>173000</b>	<b>Assets Acquired for Nil Consideration</b>	✓	For assets acquired at nil consideration.	
<b>174000</b>	<b>Gain or Loss on Sale of Investments</b>			
174100	Gain or Loss on Sale of Equity Investments			
174200	Gain or Loss on Sale of Investment Properties			
<b>175000</b>	<b>Revaluation Increment</b>	✓	Relates to an increment resulting from revaluation of a non-current asset where it reverses a revaluation decrement recognised in prior year. Use Asset Revaluation Reserve (refer 992100) where an increment does not reverse a previously recognised decrement. For revaluation decrements, refer 382100.	
<b>176000</b>	<b>Asset Impairment Reversal</b>	✓	Relates to reversal of a previous impairment of an asset where the previous adjustment was not recorded in the Asset Revaluation Reserve.	

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<b>180000</b>	<b>Income Transfers</b>			
<b>181000</b>	<b>Government Income Transfers</b>			
<b>182000</b>	<b>Employer Superannuation Contributions</b>			
182100	Employer Superannuation Contributions: CHA		Use restricted to Central Holding Authority. Superannuation employer contributions received from Agencies, GBDs and GOCs for all NTGPASS and CSS employees	
182200	Super Contributions: CHA		Use restricted to Central Holding Authority	
<b>190000</b>	<b>Profit and Loss Distribution</b>	✓	To record the transfer of current year profit/loss to Equity at the end of the financial year.	
<b>200000</b>	<b>Expenses - Employee</b>			
<b>210000</b>	<b>Salary and Related Expenses</b>			
<b>211000</b>	<b>Salaries</b>			
211100	Salaries			P
211110	<i>Salaries</i>			
211111	Salaries - PIPS Posting Level		Salaries paid to permanent and temporary employees, including those on loan from other Agencies, GBDs or GOCs. Does not include salaries paid to employees whilst on leave or leave loading (refer 211200 to 211400).	
211200	Recreation Leave			P
211210	<i>Recreation Leave</i>			
211211	Recreation Leave - PIPS Posting Level		Refer to PSEMA By Law 4.	
211300	Long Service Leave			P
211310	<i>Long Service Leave</i>			
211311	Long Service Leave - PIPS Posting Level		Refer to PSEMA By Law 8.	
211320	<i>Long Service Leave - Expenditure Transfer</i>		Use restricted to Central Holding Authority.	
211330	<i>Long Service Leave - Revaluation</i>		Use restricted to Central Holding Authority	
211400	Recreation Leave Loading			P
211410	<i>Recreation Leave Loading</i>			
211411	Recreation Leave Loading - PIPS Posting Level		Refer to PSEMA By Law 5.	

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<b>212000</b>	<b>Allowances</b>			
212100	Higher Duties Allowance			P
212110	<i>Higher Duties Allowance</i>			
212111	Higher Duties Allowance - PIPS Posting Level		Refer to PSEMA By Law 23.	
212200	Meal Allowance		Refer to PSEMA By Law 25.	P
212300	NT Allowance			P
212310	<i>NT Allowance</i>			
212311	NT Allowance - PIPS Posting Level		Refer to PSEMA By Law 26.	
212400	Freight on Household Goods Reimbursement		Refer to PSEMA By Law 44(4).	F
212410	<i>Reportable Freight on Household Goods Reimbursement</i>		Reimbursements relating to household items that are not foodstuffs. Also reimbursements relating to foodstuffs where the employee has not provided their employer with the required declaration.	
212420	<i>Non-Reportable Freight on Household Goods Reimbursement</i>		Reimbursements relating to foodstuffs where the employee has provided their employer with the required declaration. Foodstuffs are defined as food and drink that are intended for, and fit for, human consumption.	
212500	Remote Locality Accommodation Allowance			
212510	<i>Remote Accommodation Allowance (subject to FBT)</i>		Accommodation where employee resides in a remote area. Includes Prison Officer's Rental Allowance, Police Officer's Living Allowance and accommodation in respect of FOIL entitlements.	F
212520	<i>Remote Accommodation Allowance (not subject to FBT)</i>		Expenses of employer owned / leased accommodation where employee resides in a remote area.	
212600	Other PIPS Allowances			
212610	<i>Other PIPS Allowances</i>		Refer to PSEMA By Law 44(2)	
212611	Accommodation Allowance - PIPS Posting Level		Non-taxable allowance where employee resides in a non-remote area. Excludes Remote Locality Accommodation allowance (refer 212500).	F
212612	Consolidated Allowance - PIPS Posting Level			P
212613	Penalty Payments - PIPS Posting Level		Refer to PSEMA By Laws 38 to 40.	P
212614	Freight on Household Goods Allowance - PIPS Posting Level		Refer to PSEMA By Law 44(2).	P
212615	Responsibility Allowance - PIPS Posting Level			P

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212616	Shift Allowance - PIPS Posting Level		Refer to PSEMA By Law 39.	P
212617	Electoral Allowance - PIPS Posting Level		Allowance paid to staff for working during elections.	P
212618	Allowance for Use of Employee's Vehicle		Refer to PSEMA By Law 32.	P
212619	Other PIPS Allowances - PIPS Posting Level		Allowances paid through PIPS which are not recorded elsewhere in these standard classifications.	P
212620	<i>Housing Allowance</i>		To separately capture the Housing Allowance paid to Police Members.	
212621	Housing Allowance - PIPS Posting Level		To separately capture the Housing Allowance paid to Police Members (direct from PIPS).	
212900	Long Service Leave Allowances Recovered			
<b>213000</b>	<b>Overtime</b>			
213100	Overtime			P
213110	<i>Overtime</i>			
213111	Overtime - PIPS Posting Level		Refer to PSEMA By Law 37.	
<b>214000</b>	<b>Recreation Leave Fares</b>		Airfare amounts paid to employees in accordance with PSEMA By Laws. Includes termination fares and allowance payable for use of a private vehicle for a specified journey while on recreation leave.	
214100	Airfare from Darwin		Refer to PSEMA By Law 33.	F
214200	Airfare from other than Darwin			F
214300	Remote Locality Fares		Refer to PSEMA By Law 43.	F
214400	Recreation Leave Fares Paid in Cash		Airfare entitlements paid in cash. Refer to PSEMA By Law 33 and 47.	P
214410	<i>Recreation Leave Fares Paid in Cash</i>			
214411	Recreation Leave Fares Paid in Cash - PIPS Posting Level			
<b>215000</b>	<b>Other Benefits</b>		Employment related benefits not included elsewhere in these standard classifications.	
215100	Salary Sacrifice - Voluntary Superannuation Contributions		All employee voluntary superannuation contributions made under salary sacrifice arrangements.	P
215110	<i>Salary Sacrifice - Voluntary Superannuation Contributions</i>			

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215111		Salary Sacrifice - Voluntary Superannuation Contributions - PIPS Posting Level	
215200		Salary Sacrifice - Other	
215210		<i>Salary Sacrifice subject to FBT</i>	
215211		Salary Sacrifice subject to FBT - PIPS Posting Level	F
215212		FBT expense on Salary Sacrifice - PIPS Posting Level	
215250		<i>Salary Sacrifice not subject to FBT</i>	
215251		Salary Sacrifice not subject to FBT - PIPS Posting Level	
215800		Long Service Leave Benefits Recovered	
215900		Benefits - Other	F
<b>216000</b>		<b>Termination Payments</b>	
216100		Redundancy and Related Payments	P
216110		<i>Redundancy and Related Payments</i>	
216111		Redundancy and Related Payments - PIPS Posting Level	
<b>218000</b>		<b>Labour Hire Costs</b>	
		To record expenses associated with the employment of casual and temporary staff typically through employment agencies. Excludes salaries and wages payments made through PIPS (refer 211111) and costs associated with the engagement of outside consultants or specialist services (refer 341000)	
<b>219000</b>		<b>Personnel Cost Allocation</b>	
<b>230000</b>		<b>Pay-roll Tax</b>	
		Pay-roll Tax which is a percentage (as determined under the Pay-roll Tax Act 1978) of wages and is payable to the Territory's Commissioner of Taxes.	
<b>240000</b>		<b>Fringe Benefits Tax</b>	
241000		<b>Fringe Benefits Tax Expense</b>	
242000		<b>Fringe Benefits Tax Recoveries</b>	
		FBT recoveries from Employee salary sacrifice items subject to FBT (refer 215210).	
243000		<b>Fringe Benefits Tax Penalties</b>	

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<b>250000</b>		<b>Employer Compulsory Superannuation Expenses</b>	
<b>251000</b>		<b>Employer Compulsory Superannuation Contributions</b>	
251100		Employer Compulsory Internal Superannuation Contributions	P
251110		<i>Employer Compulsory Internal Superannuation Contributions</i>	
251111		Employer Compulsory Internal Contributions - PIPS Posting Level	
251112		GBD Additional Superannuation Contributions	
251200		Employer Compulsory External Superannuation Contributions	P
251210		<i>Employer Compulsory External Superannuation Contributions</i>	
251211		Employer Compulsory External Contributions - PIPS Posting Level	
<b>252000</b>		<b>ECO Employer Compulsory Superannuation Contributions</b>	
252100		ECO Employer Compulsory Internal Superannuation Contributions	P
252111		ECO Employer Compulsory Internal Superannuation Contributions - PIPS Posting Level	
252200		ECO Employer Compulsory External Superannuation Contributions	P
252211		ECO Employer Compulsory External Superannuation Contributions - PIPS Posting Level	
<b>253000</b>		<b>Other Superannuation Expenses</b>	
253100	✓	Unfunded Superannuation Expense	Use restricted to Central Holding Authority.
253200	✓	Nominal Interest on Unfunded Superannuation	Use restricted to Central Holding Authority.

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253300	Unfunded Superannuation Revaluation	✓	Use restricted to Central Holding Authority.	
<b>260000</b>	<b>Workers' Compensation</b>		Includes regular weekly compensation benefits, and those where sick leave benefits are reccredited following workers' compensation claims, but does not include insurance premiums (refer 354000). Refer to the current NT Workers' Compensation Manual for further guidance on the classification of this expenditure.	
<b>261000</b>	<b>Weekly Benefits</b>			
261100	Weekly Benefits			
261110	<i>Weekly Benefits</i>			
261111	Weekly Benefits - PIPS Posting Level			
<b>262000</b>	<b>Common Law Payments</b>			
<b>263000</b>	<b>Lump Sum Payments</b>			
263100	Death Benefits			
263200	Permanent Impairment			
<b>264000</b>	<b>Hospitalisation and Treatment</b>			
<b>265000</b>	<b>Legal Fees</b>			
<b>266000</b>	<b>Medical Expenses</b>			
<b>267000</b>	<b>Rehabilitation Expenses</b>			
<b>268000</b>	<b>Administration Fees</b>			
268100	TIO Administration Fees			
268200	Workers Compensation - Revaluations		To split out the increase in workers compensation liability from the movement in bond rates.	
<b>269000</b>	<b>Assessors / Surveillance Expenses</b>			
<b>300000</b>	<b>Expenses - General</b>			
<b>310000</b>	<b>Repairs and Maintenance</b>			
<b>311000</b>	<b>NT Repairs and Maintenance Program</b>		Significant recurrent expenditure on repairs and maintenance programs for capital assets, other than motor vehicles (refer 362900) and information technology equipment (353900), including repairs for damage and wear and tear, and cyclical preventative maintenance. Expenditure under this classification must have program provision.	

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<b>312000</b>	<b>Repairs and Maintenance - Externally Funded</b>		Expenditure funded or recovered from external sources for significant recurrent expenditure on repairs and maintenance for NT Government assets. Program provision must be sought along with necessary approvals.	
<b>313000</b>	<b>Repairs and Maintenance - Management Expenses</b>			
<b>314000</b>	<b>Repairs and Maintenance - Minor New Works Non Cash</b>	✓	Minor New Works expenditure that does not meet the definition or recognition criteria for an asset.	
<b>315000</b>	<b>Infrastructure Related Expenses</b>		Infrastructure project expenses such as landscaping, watering, signage, asset planning and other non-capitalised expenses. (DPI use only)	
<b>320000</b>	<b>Property Management</b>			
<b>321000</b>	<b>Property Maintenance</b>		Includes cleaning of premises, grounds maintenance, minor repairs and maintenance and security expenses.	
<b>322000</b>	<b>General Property Management</b>		Includes lease or rent payments for buildings (including office and warehouse space), municipal rates paid by the NT Government as a condition of lease, payment for any service which has to be reimbursed to a lessor as a condition of a lease and/or part of the rental, compensation to an outgoing tenant for the unexpired portion of a lease, removal expenses of tenants and survey, valuation and other fees associated with the lease of property and vacant crown land.	
<b>323000</b>	<b>Power</b>			
<b>324000</b>	<b>Water and Sewerage</b>			
<b>325000</b>	<b>Land Rent Expense</b>		Rent solely for the use of land. Refer General Property Management (322000) for rent of buildings, etc.	
<b>330000</b>	<b>Purchases of Goods and Services</b>			
<b>331000</b>	<b>Accommodation</b>		Accommodation associated with official travel (refer to PSEMA By Law 30) including attendance at conferences / seminars but not including specific training and study (refer 371000) or regulatory and advisory boards and committees (refer 367400).	
331100	Intra Territory Accommodation			
331200	Interstate Accommodation			
331300	Overseas Accommodation			
<b>332000</b>	<b>Advertising</b>		Includes advertising for tenders. Excludes marketing and promotion (refer 358100) and recruitment (refer 366100).	

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<b>333000</b>	<b>Agent Service Arrangements</b>		Services provided to an Agency, GBD or GOC under an arrangement which can not be classified elsewhere in these standard classifications.	
<b>334000</b>	<b>Artworks</b>			
<b>335000</b>	<b>Audit Fees</b>			
<b>336000</b>	<b>Bank Charges</b>			
336100	Merchant Services		Including web online transactions, voice/phone transactions, merchant facility charges & fees, BPay, money direct processing, merchant services other.	
336200	Transactional Services		Including payment processing services, direct entry services, account transactions - other.	
336300	Corporate Credit Card Fees & Charges		Including cardholder annual fees, credit card surcharge, credit card charges - other.	
336400	Corporate Online		Including online accounts, online payments, authenticating & user fees, corporate online charges - other.	
336900	Bank Charges - Other		Bank charges other.	
<b>337000</b>	<b>Client Travel</b>			
<b>338000</b>	<b>Clothing</b>			
338100	Temperate Clothing Allowance		Refer PSEMA By Law 29.	F
338200	Other Clothing (subject to FBT)			F
338300	Other Clothing (not subject to FBT)		Including compulsory and registered non-compulsory uniforms, protective clothing and compensation for damaged clothing.	
<b>339000</b>	<b>Communications</b>			
339100	Postage		Includes rental on post office boxes, purchase of postage stamps and franking machine credits.	
339200	Radio Communications			
339300	Semi Official Telephones		Reimbursement to approved employees for official telephone calls made from private residences. For mobile phones refer 339400.	F
339400	Telecommunications		Agency use of communication services (eg telephone, including mobile phones).	
339500	ECO Telephone Contributions		Telephone contributions made under Executive Contracts of Employment.	
339900	Communications - Other			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
<b>341000</b>	<b>Consultants Fees</b>		Expenses related to the engagement of outside consultants or specialist services, but excluding information technology consultants (refer 352000) and public relations consultants (refer 358200). Also excludes Standard Service Contracts (SSCs).	
341100	Consultants Fees - Northern Territory			
341900	Consultants Fees - Other			
<b>342000</b>	<b>Consumables / General Expenses</b>		Includes consumable items, cost of inventory sold and general/sundry expenses not included elsewhere in these standard classifications. Note: excludes property management (refer 320000) and food (refer 348000).	F
<b>343000</b>	<b>Cross Border Patient Charges</b>		Use restricted to Department of Health and Community Services.	
<b>344000</b>	<b>Document Production</b>			
<b>345000</b>	<b>Energy</b>		Use restricted to the Department of Planning and Infrastructure. Includes bulk energy costs such as gas. Excludes power expenses associated with property management (refer 323000), motor vehicle fuel expenses (refer 362300) and transport equipment fuel expenses (refer 372300).	
<b>346000</b>	<b>Entertainment / Hospitality</b>			
346100	Government Employee & Associate Entertainment (subject to FBT)		Entertainment by way of food, drink or recreation provided to employees and their associates. Includes all expenses incurred in providing the entertainment (eg venue, accommodation and travel). Recreation includes amusement, sport and similar leisure-time pursuits.	F
346200	Non Government Employee Entertainment (not subject to FBT)		Entertainment provided to non government employees.	
346300	Non FBT Entertainment (not subject to FBT)		Provision of food and drink that does not constitute entertainment (eg morning and afternoon tea, meals to staff as sustenance whilst on duty such as prison officers).	
<b>347000</b>	<b>Fees and Other Regulatory Charges</b>		Payment of regulatory charges eg payment of Stamp Duty by Territory Housing to Treasury.	
<b>348000</b>	<b>Food</b>		For example food for hospital patients and prisoners. Note: excludes entertainment / hospitality (refer 346000).	
<b>349000</b>	<b>Freight</b>		Includes all modes of freight, cartage and packaging (air/road/sea).	
<b>351000</b>	<b>Information Technology Charges</b>			
351100	Network Charges			
351110	Network Charges - SNA		Monthly connection to the DCS mainframe.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
351120	<i>Network Charges - Server</i>		Monthly server rental / management expenses - DCS.	
351200	Mainframe Charges		DCS mainframe expenses.	
351210	<i>Fixed Access Fee</i>		Monthly fixed mainframe expenses.	
351220	<i>Applications Support Charges</i>		Monthly fixed applications software expenses.	
351300	Internet Charges		Includes intranet expenses.	
351310	<i>Internet Service Charges</i>		Monthly rental / service expenses.	
351320	<i>Internet Traffic Charges</i>		Monthly traffic expenses, including intranet.	
351400	Desktop Services Charges			
351410	<i>Monthly Seat Charges</i>		Monthly per seat expenses.	
351420	<i>Moves/Changes &amp; Installations</i>		Services over and above the monthly per seat expenses.	
351430	<i>Out of Scope Charges</i>		Services provided over and above the agreed monthly expenses.	
351490	<i>Desktop Services Charges - Other</i>			
351500	Messaging Charges			
351510	<i>Mailbox Subscription/Storage Charges</i>			
351520	<i>Database Hosting/Storage Charges</i>			
351530	<i>Collaboration Services/Storage Charges</i>			
351540	<i>Fax Charges</i>			
351590	<i>Messaging Charges - Other</i>			
351600	Data Communications Charges			
351610	<i>Dial Up Services</i>		Monthly connection expenses to the dial-up network.	
351620	<i>WAN Access Charges</i>		Wide Area Network monthly expenses.	
351630	<i>Moves/Changes &amp; Installations</i>			
351700	Non Mainframe Applications			
351710	<i>Small Systems Applications</i>		Small system applications not elsewhere classified.	
351720	<i>Specialist Systems</i>		Spatial data and metadata applications.	
351730	<i>Lotus Notes</i>		Lotus notes application development and maintenance services.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
351740	WEB Based		Web consulting, design and publication services.	
351750	Oracle Services		Oracle application and maintenance services.	
351760	Microsoft Suite		Microsoft suite application, development and maintenance services.	
351790	Non Mainframe Applications - Other			
351800	Licensing Charges			
351810	Lotus Products Licensing			
351890	Licensing Charges - Other			
351900	IT Charges - Other			
<b>352000</b>	<b>Information Technology Consultants</b>			
352100	Mainframe Consultants		DCS mainframe consultants.	
352200	Data Communications Consultants		Includes WAN / Dial-up consulting services.	
352300	Internet Services Consultants		Includes intranet.	
352400	Desktop Services/LAN Services		Desktop / site support.	
352500	Messaging Consultants			
352600	IT Strategic Consultants		Includes IT business planning consultants.	
352700	IT Projects and Consulting			
352800	Mainframe Applications and Enhancements Consultants			
352900	IT Consultants - Other			
<b>353000</b>	<b>Information Technology Hardware and Software Expenses</b>			
353100	Operating Lease Expenses			
353900	IT Hardware and Software Expenses - Other		Includes minor hardware and software purchases.	
<b>354000</b>	<b>Insurance Premiums</b>		Insurance premiums for insurance policies purchased from insurance corporations (eg TIO and private sector companies) and premiums paid under the NT Government's Self Insurance Scheme (code 354100 only).	
354100	Self Insurance Scheme			
354200	General Insurance		Insurance premiums for risks not specified elsewhere (eg theft, burglary, and fire).	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
354300	Motor Vehicle Insurance			
354400	Personal Accident Insurance			
354500	Professional Indemnity Insurance			
354600	Public Liability Insurance			
354700	Workers' Compensation Insurance			
<b>355000</b>	<b>Laboratory Expenses</b>			
<b>356000</b>	<b>Legal Expenses</b>		All legal expenses incurred. For expenses in relation to workers' compensation refer 260000.	
356100	Debt Recovery			
356200	Public Liability Claims and Expenses			
356300	Professional Indemnity Claims and Expenses			
356400	Witness Expenses			
356500	Professional Fees - Intrastate		Includes private law firms engaged to provide legal services.	
356510	<i>Solicitor Fees</i>			
356520	<i>Barrister Fees</i>			
356530	<i>Queen's Counsel Fees</i>			
356540	<i>Non Legal Fees</i>		Includes non legal professionals (eg engineers, accountants, doctors, etc) engaged by private law firms to provide specialist advice.	
356550	<i>Disbursements</i>		Includes expenses incurred by private law firms (eg photocopying, faxes, phone calls, airfares, accommodation, etc).	
356590	<i>Professional Fees Intrastate - Other</i>			
356600	Professional Fees - Interstate		Includes private law firms engaged to provide legal services.	
356610	<i>Solicitor Fees</i>			
356620	<i>Barrister Fees</i>			
356630	<i>Queen's Counsel Fees</i>			
356640	<i>Non Legal Fees</i>		Includes non legal professionals (eg engineers, accountants, doctors, etc) engaged by private law firms to provide specialist advice.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
356650	<i>Disbursements</i>		Includes expenses incurred by private law firms (eg photocopying, faxes, phone calls, airfares, accommodation, etc).	
356690	<i>Professional Fees Interstate - Other</i>			
356700	Professional Fees - Overseas		Includes private law firms engaged to provide legal services.	
356710	<i>Solicitor Fees</i>			
356720	<i>Barrister Fees</i>			
356730	<i>Queen's Counsel Fees</i>			
356740	<i>Non Legal Fees</i>		Includes non legal professionals (eg engineers, accountants, doctors, etc) engaged by private law firms to provide specialist advice.	
356750	<i>Disbursements</i>		Includes expenses incurred by private law firms (eg photocopying, faxes, phone calls, airfares, accommodation, etc).	
356790	<i>Professional Fees Overseas - Other</i>			
356800	Legal Expenses - Other			
356810	<i>Repossession (Eviction) Expenses</i>			
356820	<i>Conveyancing and Settlement Fees</i>			
356830	<i>Ex Gratia Payments</i>			
356840	<i>Out of Court Settlements</i>			
356850	<i>Victims of Crime Payments</i>			
356890	<i>Legal Expenses - Other</i>			
<b>357000</b>	<b>Library Services</b>		Purchases of library text and technical books, reference materials and other library services and equipment.	
<b>358000</b>	<b>Marketing and Promotion</b>		Expenses related to promotion of the Territory, Agency or GBD including pamphlets, brochures and articles in magazines. Excludes entertainment expenses (refer 346000).	
358100	Advertising		This classification excludes advertising for tenders (refer 332000) and recruitment (refer 366100).	
358200	Consultants		Includes public relations consultants associated with marketing or promotional activities but excludes Standard Service Contracts. For general consultants refer 341000.	
358300	Displays			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
358400	Events and Exhibitions			
358500	Document Production			
358600	Marketing Materials			
358900	Marketing and Promotion - Other			
<b>359000</b>	<b>Medical / Dental Supplies and Services</b>		Includes pharmaceuticals, medical and dental supplies and services.	
<b>361000</b>	<b>Membership and Subscriptions</b>		Memberships of professional bodies and subscriptions for journals and magazines not classified under Library Services (refer 357000).	
<b>362000</b>	<b>Motor Vehicle Expenses</b>		Includes expenditure related to cars, trucks, buses, motor cycles and other vehicles designed to carry passengers or goods. Excludes air and marine craft expenses (refer 372000) and depreciation (refer 381100).	
362100	Operating Lease Expenses			
362200	Hire Charges			
362300	Fuel			
362400	ECO Motor Vehicle Contributions			
362410	<i>ECO Motor Vehicle Contributions</i>			
362411	ECO Motor Vehicle Contributions - PIPS Posting Level		Motor vehicle contributions made under Executive Contracts of Employment.	P
362900	Motor Vehicle Expenses - Other		Include parking fees.	
<b>363000</b>	<b>Office Requisites and Stationery</b>		General office stores such as writing pads, binders, fasteners, pens, pencils, stamp pads, rulers and adhesives.	
<b>364000</b>	<b>Official Duty Fares</b>		Fares associated with official travel including attendance at conferences/seminars but not including specific training and study (refer 371000) or regulatory and advisory boards and committees (refer 367200).	
364100	Intra Territory Fares			
364200	Interstate Fares			
364300	Overseas Fares			
364400	Medical Fares			
364500	Air, Bus and Boat Charter		Note: does not include cartage of freight (refer 349000).	
364600	Allowance for Use of Employee's Vehicle		Refer to PSEMA By Law 32.	P

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
<b>365000</b>	<b>Other Equipment Expenses</b>		Includes all plant, equipment, furniture and fittings not included elsewhere in these standard classifications. Excludes information technology (refer 353900), motor vehicles (refer 362000) and transport equipment (refer 372000).	
365100	Operating Lease Expenses			
365200	Hire Charges			
365900	Equipment Expenses - Other		Includes minor purchases etc, not elsewhere classified.	
<b>366000</b>	<b>Recruitment Expenses</b>		Expenses associated with recruiting employees, such as interview expenses, fares, transportation, long term storage and removal expenses. Note: temporary transfers are costed under relocation expenses (refer 368000).	
366100	Advertising		This classification excludes advertising for tenders (refer 332000) and marketing and promotion purposes (refer 358100).	
366200	Recruitment Fares		Refer PSEMA By Law 27(1).	
366300	Removal and Storage Expenses		Removal, storage and transportation of personal effects, motor vehicles and household items as well as approved unaccompanied baggage and pet transportation. Refer PSEMA By Law 27(1).	
366400	Relocation Allowance		Includes meals, accommodation and incidental travel expenses. Refer PSEMA By Law 28.	P
366900	Recruitment Expenses - Other			
<b>367000</b>	<b>Regulatory and Advisory Boards and Committees</b>		Expenses relating to members' attendance at board/committee meetings.	
367100	Affiliation Fees			
367200	Air Fares			
367300	Sitting Fees			
367310	<i>Sitting Fees</i>			
367311	Sitting Fees - PIPS Posting Level			P
367400	Accommodation			
367900	Board / Committee Expenses - Other		Includes meeting room hire.	
<b>368000</b>	<b>Relocation Expenses</b>			
368100	Relocation Fares		Refer to PSEMA By Law 27(2).	
368200	Removal and Storage Expenses		Refer to PSEMA By Law 27(2).	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
368300	Relocation Allowance		Includes meals, accommodation and incidental travel expenses. Refer to PSEMA By Law 28.	P
368900	Relocation Expenses - Other			
<b>369000</b>	<b>Survey, Drafting and Drilling Expenses</b>			
<b>371000</b>	<b>Training and Study Expenses</b>		Includes education expenses, refunds of course fees, tuition fees, seminars, short course fees and study travel.	
371100	Higher Education Contribution Scheme (HECS)			F
371200	Professional Development			
371900	Training and Study - Other			
<b>372000</b>	<b>Transport Equipment Expenses</b>		Includes mobile plant, air and marine craft expenses. Excludes motor vehicle expenses (refer 362000).	
372100	Operating Lease Expenses			
372200	Hire Charges			
372300	Fuel			
372900	Transport Equipment Expenses - Other			
<b>373000</b>	<b>Travelling Allowance</b>		Refer to PSEMA By Law 30. Excludes PSEMA By Law 28 (refer 366400 and 368300). Excludes accommodation component (refer 331000).	
373100	Intra Territory Travelling Allowance			P
373200	Interstate Travelling Allowance			P
373300	Overseas Travelling Allowance			P
<b>374000</b>	<b>Unallocated Corporate Credit Card Expenses</b>			
374100	Disputed Credit Card Purchases			
374200	Unallocated Credit Card Purchases		For use only by Corporate Credit Card system for paid in absence transactions.	
<b>375000</b>	<b>Penalty Interest on Late Payments</b>			
<b>376000</b>	<b>Public Exhibitions, Performance and Other Programs</b>		For expenses associated with public exhibitions, performances and other programs such as exhibition fees, performance fees and speaking fees. Excludes expenses coded elsewhere in these standard classification such as advertising (refer 332000), purchase of artworks (refer 334000), consultants (refer 341000) and marketing and promotion (refer 358000)	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
<b>377000</b>	<b>Revaluation Adjustments - Long Term Liabilities</b>		Used at the end of the financial year to adjust for movement in the bond rate and the impact on long term liabilities	
<b>379000</b>	<b>Goods and Services Cost Allocation</b>			
<b>380000</b>	<b>Asset Expenses</b>			
<b>381000</b>	<b>Depreciation and Amortisation</b>		Allocating (expensing) the cost of assets over their useful lives.	
381100	Depreciation	✓		
381200	Amortisation	✓	Includes lease amortisation.	
<b>382000</b>	<b>Asset Revaluation, Write Downs and Write Offs</b>		Relates to write-downs / decrements resulting from revaluation and write offs of non current assets. Excludes write offs of financial assets (refer 395000).	
382100	Asset Revaluation	✓	To be used in conjunction with Asset Revaluation Reserve (refer 992100) and Revaluation Increment (refer 175000).	
382200	Assets Written Down	✓	For the write down of a non-current asset (measured on cost basis) where its carrying amount is greater than its recoverable amount. Primarily relates to GBDs.	
382300	Inventories Written Off	✓	Relates to the write off of inventories due to obsolescence, loss, etc.	
382400	Leased Assets Written Off			
382500	Asset Impairment Loss	✓	Relates to the impairment loss on assets where the impairment loss is not able to be charged to the Asset Revaluation Reserve.	
382900	Assets Written Off - Other	✓	For the write off of other non-current assets where the assets are removed from an Agency's records for both accounting and control purposes. For example, due to loss, theft, etc, excludes losses of money (refer 395400)	
<b>383000</b>	<b>Assets Donated and Gifted</b>	✓	For assets transferred at nil consideration, donated or gifted. Use 'Transfer Out' and 'Accumulated Depreciation Transfers' for adjustments to asset values.	
<b>390000</b>	<b>Other Expenses</b>			
<b>391000</b>	<b>Borrowing Expenses</b>			
391100	Loss on Extinguishment		Use restricted to Treasury Corporation/Central Holding Authority.	
391200	Derivative Loss	✓	Use restricted to Treasury Corporation. Ineffective portion of hedging relationship	
<b>392000</b>	<b>Commonwealth Administration Charges</b>			
392100	GST Administration Charges		Use restricted to NT Treasury.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
392200	NTER Administration Charges		Use restricted to NT Treasury.	
<b>393000</b>	<b>Central Holding Authority On-Costs</b>		CHA Income only.	
<b>394000</b>	<b>Doubtful Debts Expense</b>		Doubtful debts expensed for amounts that are unlikely to be collected.	
394100	Doubtful Debts Expense - Agency Accounts Receivable			
394200	Doubtful Debt Expense - Loans	✓		
394300	Doubtful Debts Expense - Advances	✓		
394600	Doubtful Debts Expense - Fines		CHA Income only.	
394700	Doubtful Debts Expense - Taxes Receivable		CHA Income only.	
394800	Doubtful Debts Expense - Royalties and Rents		CHA Income only.	
394900	Doubtful Debts Expense - Other CHA Income		CHA Income only.	
<b>395000</b>	<b>Write Offs and Losses</b>			
395100	Advances Written Off	✓		
395200	Bad Debts		Agency bad debts written off (excludes loans and advances)	
395300	Loans Written Off	✓		
395400	Losses of Money			
395600	Bad Debts - Fines		CHA Income only.	
395700	Bad Debts - Taxes Receivable		CHA Income only.	
395800	Bad Debts - Royalties and Rents		CHA Income only.	
395900	Bad Debts - Other CHA Income		CHA Income only.	
<b>396000</b>	<b>Commonwealth Repayments</b>			
<b>397000</b>	<b>CHA Transfers</b>		Account used to record transfer of CHA Income to the Central Holding Authority	
<b>398000</b>	<b>Goods and Services Free of Charge</b>		Goods and services received free of charge. The corresponding income should be recorded under 164000 Goods and Services Received Free of Charge.	
398100	DBE Services Received Free of Charge		Department of Business and Employment (DBE) service costs received free of charge. The corresponding income should be recorded under 164100 DBE Goods and Services Received Free of Charge.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
398200	Agency Goods and Services Received Free of Charge		Goods or services received free of charge. The corresponding income should be recorded under 164200 Agency Goods and Services Received Free of Charge.	
<b>399000</b>	<b>Income Tax Expense</b>			
<b>400000</b>	<b>Expenses - Grants and Subsidies</b>			
<b>410000</b>	<b>Grants and Subsidies</b>			
<b>411000</b>	<b>Current Grants</b>			
411100	Current Grants			
411200	Current Grants to Race Clubs		Use restricted to NT Treasury.	
411300	Recurrent Grants to State Schools		Use restricted to Department of Employment, Education and Training.	
411400	Recurrent Grants to Independent Schools		Use restricted to Department of Employment, Education and Training.	
411500	Current Grants to Charities / Non Profit Organisations			
411600	Current Grants to Regional Tourism Associations		Use restricted to NT Tourist Commission.	
411700	Current Grants - Repairs and Maintenance			
411900	Current Grants - Community Service - CHA		To be used where a fine receivable is 'paid off' by an offender through the performance of community service.	
<b>412000</b>	<b>Capital Grants</b>			
412100	Capital Grants			
412200	Capital Grants to Race Clubs		Use restricted to NT Treasury.	
412300	Capital Grants to State Schools		Use restricted to Department of Employment, Education and Training.	
412400	Capital Grants to Independent Schools		Use restricted to Department of Employment, Education and Training.	
412500	Capital Grants to Charities / Non Profit Organisations			
412600	Aboriginal Rental Housing Program		Use restricted to Department of Local Government, Housing and Sport.	
412700	Capital Grants Non Cash	✓	To enable Capital Grant expenditure of Completed Works in Progress for non Government Works	
<b>413000</b>	<b>Current Subsidies</b>			
413100	Current Subsidies			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
413200	Personal Benefits		Personal benefits are paid to a member of the community or a household for their own purposes (eg pensions etc).	
<b>414000</b>	<b>Community / Government Service Obligations</b>		Payment of funds for the provision of non commercial community and Government service obligations.	
414100	Current Community / Government Service Obligations			
414200	Capital Community / Government Service Obligations			
<b>415000</b>	<b>Other Grants and Subsidies</b>			
415100	Lottery Receipts Paid			
415110	Lottery Receipts - CHA			
415120	Lottery Receipts - Sports and Recreational Development Fund			
<b>500000</b>	<b>Expenses - Finance</b>			
<b>510000</b>	<b>Interest Expenses</b>			
511000	Interest Expense		Interest expense on outstanding advances and loans.	
512000	Finance Lease Interest		Interest incurred on finance leases used to purchase assets. Principal repayments are to be recorded under 918000.	
<b>520000</b>	<b>Amortisation of Premium or Discount on Borrowings</b>		Use restricted to Treasury Corporation.	
522000	Amortisation of Premium or Discount Borrowings - Non Cash	✓	Use restricted to Treasury Corporation.	
<b>530000</b>	<b>Capital Use Charge</b>		Future charge to be levied for use of capital.	
<b>600000</b>	<b>Expenses - Transfers</b>			
<b>610000</b>	<b>Government Transfers</b>			
611000	Advance to the Treasurer			
612000	Output Expense		Use restricted to Central Holding Authority. Expenses incurred for the purchase of outputs from Agencies.	
613000	Specific Purpose Payments - Current		Use restricted to Central Holding Authority - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	

STANDARD CLASSIFICATION CODES	NON CASH	EXPLANATION	TAX FLAG
<b>614000</b>		<b>National Partnerships - Current</b>	
		Use restricted to Central Holding Authority - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
<b>800000</b>		<b>Assets</b>	
<b>810000</b>		<b>Current Assets</b>	
<b>811000</b>		<b>Cash</b>	
811100		Cash at Bank	
811110		<i>Cash at Bank - Main Account</i>	
811120		<i>Cash at Bank - Advance Accounts</i>	
811130		<i>Cash at Bank - External Accounts Within Set Off Group</i>	
811140		<i>Cash at Bank - External Accounts Outside Set Off Group</i>	
811150		<i>Cash at Bank - Advance Accounts Outside Set Off Group</i>	
811200		Cash on Hand	
811210		<i>Cash Floats (including petty cash and till floats)</i>	
811220		<i>Cash in Transit</i>	
811300		Other Cash	
811310		<i>Cash at Bank - Central Holding Authority</i>	
811311		Cash at Bank - Central Holding Authority	
811312		Cash at Bank - Investment Movements	
811313		Cash at Bank - Agency Movements	
811320		<i>On Call or Short Term Deposit</i>	
<b>812000</b>		<b>Receivables</b>	
812100		Accounts Receivable	
812110		<i>Accounts Receivable</i>	
		Amounts due from customers within the next 12 months for the provision of goods or services. Also referred to as debtors.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
812120	<i>Allowance for Doubtful Debts</i>		Allowance for debts where the amounts are unlikely to be collected.	
812170	<i>Accounts Receivable Fines - CHA</i>		CHA Income only.	
812180	<i>Accounts Receivable Other - CHA</i>		CHA Income only.	
812190	<i>Allowance for Doubtful Debts - CHA</i>		CHA Income only.	
812200	Taxes Receivable			
812210	<i>Taxes Receivable</i>		CHA Income only.	
812220	<i>Allowance for Doubtful Debts - Taxes Receivable</i>		CHA Income only.	
812280	<i>Tax Equivalents Regime - Receivable</i>		CHA Income only.	
812300	Grants and Subsidies Receivable			
812310	<i>GST Receivable from Commonwealth</i>		Use restricted to Central Holding Authority.	
812320	<i>GST Guarantee Payments Receivable from Commonwealth</i>		Use restricted to Central Holding Authority.	
812330	<i>Current Grants and Subsidies Receivable</i>			
812340	<i>Capital Grants and Subsidies Receivable</i>			
812350	<i>Commonwealth Revenue Receivable - Current - CHA</i>			
812360	<i>Commonwealth Revenue Receivable - Capital - CHA</i>			
812400	Interest Receivables			
812410	<i>Interest Receivable</i>		Interest owed which is due to be received within the next 12 months.	
812420	<i>Derivative Assets</i>		Use restricted to Treasury Corporation.	
812490	<i>Foreign Currency Revaluation Receivable</i>			
812500	Royalties and Rents Receivable			
812510	<i>Royalties and Rents Receivable</i>		CHA Income only.	
812520	<i>Allowance for Doubtful Debts - Royalties and Rents</i>			
812600	Dividends Receivable		Dividends receivable in accordance with the Territory's dividend policy. CHA income only.	
812700	Government Receivables		Use restricted to Central Holding Authority.	
812710	<i>Output Receivable</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
812720	<i>Community / Government Service Obligation Receivable</i>			
812730	<i>CHA Unearned Income Receivable</i>		CHA Income only.	
812740	<i>Superannuation Contributions Receivable</i>		Use restricted to Central Holding Authority.	
812800	GST Receivable			
812810	<i>GST Due / Received</i>			
812820	<i>GST Owing / Paid</i>			
812830	<i>GST Adjustments - Acquisitions</i>			
812840	<i>GST Adjustments - Supplies</i>			
812850	<i>GST Adjustments - Change in Creditable Purpose</i>			
812880	<i>Other GST Group Registered Entities</i>			
812890	<i>ATO Payments / Refunds</i>			
812900	Receivables - Other			
812910	<i>Other Receivables</i>			
812920	<i>Allowance for Doubtful Receivables -Other</i>			
812930	<i>Accounts Receivable - Property, Plant and Equipment</i>		Amounts receivable for the sale of property, plant and equipment.	
812950	<i>Unauthorised Use Credit Card Purchases</i>			
<b>813000</b>	<b>Accrued Revenue</b>		Revenue which has been earned but not recorded during the reporting period. Includes goods or services provided which have not been invoiced by the end of a reporting period.	
<b>814000</b>	<b>Inventory</b>		Includes goods purchased and held for resale, finished goods produced and materials and supplies awaiting use in the production process.	
814100	Inventory			
814110	<i>Inventory Purchases</i>		Inventory other than that held for distribution (refer 814200).	
814120	<i>Inventory Sales/Consumption</i>			
814130	<i>Inventory Transfers In</i>	✓		
814140	<i>Inventory Transfers Out</i>	✓		
814170	<i>Inventory Impairment - Decrement/Reversal</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
814200	Inventory Held For Distribution		Relates to inventory that is held for distribution at no or nominal consideration as per AASB 102.	
814210	<i>Inventory Held For Distribution - Purchases</i>			
814220	<i>Inventory Held For Distribution - Sales</i>			
814230	<i>Inventory Held For Distribution - Transfer In</i>	✓		
814240	<i>Inventory Held For Distribution - Transfer Out</i>	✓		
814270	<i>Inventory Held For Distribution - Impairment Decrement/Reversal</i>	✓		
<b>815000</b>	<b>Prepaid Expenses</b>		Payments made in advance for expenses which relate to future reporting period.	
815100	Prepaid Salaries			
815110	<i>Salary Advances</i>			
815111	Salary Advances - PIPS Posting Level			P
815900	Other Prepaid Expenses			
<b>816000</b>	<b>Loans</b>			
816100	Loans		Loans made for liquidity management purposes.	
816110	<i>Loans Paid</i>		Use restricted to Treasury Corporation.	
816120	<i>Loans Repaid</i>		Use restricted to Treasury Corporation.	
816130	<i>Loans Written Off</i>	✓	Use restricted to Treasury Corporation.	
816200	Allowance for Doubtful Loans		Use restricted to Treasury Corporation.	
<b>817000</b>	<b>Advances Receivable</b>			
817100	Advances Receivable		Advances receivable are motivated by policy considerations rather than for liquidity management purposes.	
817110	<i>Advances Paid</i>			
817120	<i>Advances Repaid</i>			
817130	<i>Advances - Transfers In / Out</i>	✓		
817140	<i>Advances - Written Off</i>	✓		
817200	Allowance for Doubtful Advances	✓		

STANDARD CLASSIFICATION CODES	NON CASH	EXPLANATION	TAX FLAG
<b>818000</b>		<b>Investments</b>	
818100		Equity Investments	
818110		Equity Investments - Purchases	
818120		Equity Investments - Sales	
818130	✓	Equity Investments - Transfers In/Out	
818140	✓	Equity Investments - Revaluation Increment/Decrement	
818170	✓	Equity Investments - Impairment Decrement/Reversal	
818500		Securities	
818600		Premium on Investments	Use restricted to Central Holding Authority.
818700		Discount on Investments	Use restricted to Central Holding Authority.
818800		COSR - Investments	
818810		AMP - COSR 1	
818812		AMP - Additions	Use restricted to Central Holding Authority.
818813		AMP - Redemption	Use restricted to Central Holding Authority.
818814		AMP - Revaluations	Use restricted to Central Holding Authority.
818820		CBA - COSR 1	
818822		CBA - Additions	Use restricted to Central Holding Authority.
818823		CBA - Redemption	Use restricted to Central Holding Authority.
818824		CBA - Revaluations	Use restricted to Central Holding Authority.
818830		CFS - COSR 1	
818832		CFS - Additions	Use restricted to Central Holding Authority.
818833		CFS - Redemption	Use restricted to Central Holding Authority.
818834		CFS - Revaluations	Use restricted to Central Holding Authority.
818840		MLC - COSR 1	
818842		MLC - Additions	Use restricted to Central Holding Authority.
818843		MLC - Redemption	Use restricted to Central Holding Authority.

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
818844	MLC - Revaluations		Use restricted to Central Holding Authority.	
<i>818850</i>	<i>AMP - COSR 2</i>			
818852	AMP - Additions		Use restricted to Central Holding Authority.	
818853	AMP - Redemption		Use restricted to Central Holding Authority.	
818854	AMP - Revaluations		Use restricted to Central Holding Authority.	
<i>818860</i>	<i>CFS - COSR 2</i>			
818862	CFS - Additions		Use restricted to Central Holding Authority.	
818863	CFS - Redemption		Use restricted to Central Holding Authority.	
818864	CFS - Revaluations		Use restricted to Central Holding Authority.	
<i>818870</i>	<i>MLC - COSR 2</i>			
818872	MLC - Additions		Use restricted to Central Holding Authority.	
818873	MLC - Redemption		Use restricted to Central Holding Authority.	
818874	MLC - Revaluations		Use restricted to Central Holding Authority.	
818900	Medium Term Investments			
<i>818910</i>	<i>MLC - Medium Term Investments</i>			
818912	MLC - Additions		Use restricted to Central Holding Authority.	
818913	MLC - Redemptions		Use restricted to Central Holding Authority.	
818914	MLC - Revaluation		Use restricted to Central Holding Authority.	
<b>819000</b>	<b>Assets Held For Sale</b>		Only applies to assets that are available for sale and for which a sale is highly probable as per AASB 5 criteria. Assets held for sale are not depreciated and are classified and reported as a current asset.	
819100	Assets Held For Sale			
<i>819110</i>	<i>Assets Held For Sale - Acquisitions</i>			
<i>819120</i>	<i>Assets Held For Sale - Sales</i>			
<i>819130</i>	<i>Assets Held For Sale - Transfer In</i>	✓		
<i>819140</i>	<i>Assets Held For Sale - Transfer Out</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
819150	<i>Assets Held For Sale - Revaluation Increment/Decrement</i>	✓		
819160	<i>Assets Held For Sale - Capitalised Expenditure</i>			
819170	<i>Assets Held For Sale - Impairment Decrement/Reversal</i>	✓		
<b>821000</b>	<b>Other Assets</b>			
821100	Deferred Income Tax Assets		Applies to those GBDs who are required to adopt the Tax Equivalents Regimes.	
821200	Asset Suspense Account			
821210	<i>CRCA Suspense Account</i>			
821220	<i>LTF Suspense Account</i>			
821230	<i>GAS Suspense Account</i>			
821290	<i>Asset Suspense - Other</i>			
<b>830000</b>	<b>Non Current Assets</b>			
<b>831000</b>	<b>Receivables - Non Current</b>			
831100	Accounts Receivable - Non Current		Amounts due (but not within the next 12 months) from customers for the provision of goods or services. Also referred to as debtors.	
831110	<i>Accounts Receivable - Non Current</i>			
831120	<i>Allowance for Doubtful Debts - Non Current</i>			
831200	Taxes Receivable - Non Current		CHA Income only.	
831300	Grants and Subsidies Receivable - Non Current			
831310	<i>Current Grants and Subsidies Receivable - Non Current</i>			
831320	<i>Capital Grants and Subsidies Receivable - Non Current</i>			
831400	Interest Receivable - Non Current			
831900	Receivables Other - Non Current			
831910	<i>Other Receivables - Non Current</i>			
831920	<i>Allowance for Doubtful Receivables Other - Non Current</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
<b>832000</b>	<b>Prepaid Expenses - Non Current</b>			
<b>833000</b>	<b>Loans - Non Current</b>			
833100	Loans - Non Current		Loans made for liquidity management purposes.	
833110	<i>Loans Paid - Non Current</i>		Use restricted to Treasury Corporation.	
833120	<i>Loans Repaid - Non Current</i>		Use restricted to Treasury Corporation.	
833200	Allowance for Doubtful Loans - Non Current		Use restricted to Treasury Corporation.	
<b>834000</b>	<b>Advances Receivable - Non Current</b>			
834100	Advances Receivable - Non Current		Advances receivable are motivated by policy considerations rather than for liquidity management purposes.	
834110	<i>Advances Paid - Non Current</i>			
834120	<i>Advances Repaid - Non Current</i>			
834130	<i>Advances Transfers In / Out - Non Current</i>	✓		
834200	Allowance for Doubtful Advances - Non Current	✓		
<b>835000</b>	<b>Investments - Non Current</b>			
835100	Equity Investments - Non Current			
835110	<i>Equity Investments - Non Current Purchases</i>			
835111	Capital Appropriation - Non Current			
835112	Other Equity Injections - Non Current			
835113	Specific Purpose Payments - Capital		Use restricted to Central Holding Authority - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
835114	National Partnerships - Capital		Use restricted to Central Holding Authority - to accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
835115	Commonwealth - Capital			
835120	<i>Equity Investments - Non Current Sales</i>			
835130	<i>Equity Investments - Non Current Transfers In/Out</i>			
835131	Equity Transfer In - Non Cash	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
835132	Equity Transfer In - Cash			
835133	Equity Transfer Out - Non Cash	✓		
835134	Equity Transfer Out - Cash			
835140	<i>Equity Investments - Non Current Revaluation Increment/Decrement</i>	✓		
835170	<i>Equity Investments - Non Current Impairment Decrement/Reversal</i>	✓		
835500	Securities - Non Current			
835600	Investment Properties			
835610	<i>Investment Properties - Purchases</i>			
835620	<i>Investment Properties - Sales</i>			
835630	<i>Investment Properties - Transfers In/Out</i>	✓		
835640	<i>Investment Properties - Revaluation Increment / Decrement</i>	✓		
835670	<i>Investment Properties - Impairment Decrement/Reversal</i>	✓	To be used for Investment Property impairment adjustments made in accordance with AASB 140.	
835700	Premium on Investments - Non Current		Use restricted to Central Holding Authority.	
835800	Discount on Investments - Non Current		Use restricted to Central Holding Authority.	
<b>836000</b>	<b>Other Assets - Non Current</b>			
836100	Deferred Income Tax Assets - Non Current		Applies to those GBDs which are required to adopt the Tax Equivalents Regimes.	
<b>840000</b>	<b>Property, Plant and Equipment</b>			
<b>841000</b>	<b>Land</b>		Land only. Where the value of land cannot be separately identified from buildings refer 842000.	
841100	Land			
841110	<i>Land - Acquisitions</i>		To be used where assets are purchased for full or part consideration.	
841120	<i>Land - Sales</i>		To be used where assets are sold, traded-in or exchanged for consideration. Corresponding account is Gain or Loss on Sale of Land (refer 172100).	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
841130	<i>Land - Transfers In</i>	✓	To be used where assets are transferred for nil consideration. Record the book value of the asset as at the date of the transfer. Corresponding account will be Assets Acquired for Nil Consideration (refer 173000) or, in the case of owner actions, Equity Transfers In (refer 991130).	
841140	<i>Land - Transfers Out</i>	✓	To be used where assets are transferred or disposed of for nil consideration, written down or written off. Record the book value of the asset as at the date of the transfer. Corresponding accounts are 382000 (Write-downs and Write offs), 383000 (Donations and Gifts) or, in the case of owner actions, 991140 (Equity Transfers Out).	
841150	<i>Land - Revaluation Increment/Decrement</i>	✓	Includes revaluation increments and decrements recorded in accordance with Treasurer's Directions Section A2.4.	
841170	<i>Land - Impairment Decrement/Reversal</i>	✓	To be used for recording impairment losses (and any subsequent reversals) in accordance with Treasurer's Directions Section A2.10.	
<b>842000</b>	<b>Buildings</b>		Includes land where the value of land cannot be separately identified. Where the value of land can be separately identified refer 841000.	
842100	Buildings			
842110	<i>Buildings - Acquisitions</i>		To be used where assets are purchased for full or part consideration.	
842120	<i>Buildings - Sales</i>		To be used where assets are sold, traded-in or exchanged for consideration. Corresponding account is Gain or Loss on Sale of Buildings (refer 172200).	
842130	<i>Buildings - Transfers In</i>	✓	To be used where assets are transferred for nil consideration. Record the book value of the asset as at the date of the transfer. Corresponding account will be Assets Acquired for Nil Consideration (refer 173000) or, in the case of owner actions, Equity Transfers In (refer 991130).	
842140	<i>Buildings - Transfers Out</i>	✓	To be used where assets are transferred or disposed of for nil consideration, written down or written off. Record the book value of the asset as at the date of the transfer. Corresponding accounts are 382000 (Write-downs and Write offs), 383000 (Donations and Gifts) or, in the case of owner actions, 991140 (Equity Transfers Out).	
842150	<i>Buildings - Revaluation Increment/Decrement</i>	✓		
842160	<i>Buildings - Capitalised Expenditure</i>			
842170	<i>Buildings - Impairment Decrement/Reversal</i>	✓		
842200	Accumulated Depreciation - Buildings			
842210	<i>Current Depreciation - Buildings</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
842220	<i>Accumulated Depreciation - Buildings Sales</i>			
842230	<i>Accumulated Depreciation - Buildings Transfers</i>	✓		
842240	<i>Accumulated Depreciation - Building Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
842270	<i>Accumulated Depreciation - Building Impairment Adjustments</i>	✓		
<b>843000</b>	<b>Infrastructure Assets</b>			
843100	Infrastructure Assets			
843110	<i>Infrastructure Assets - Acquisitions</i>		To be used where assets are purchased for full or part consideration.	
843120	<i>Infrastructure Assets - Sales</i>		To be used where assets are sold, traded-in or exchanged for consideration. Corresponding account is Gain or Loss on Sale of Infrastructure (refer 172300).	
843130	<i>Infrastructure Assets - Transfers In</i>	✓	To be used where assets are transferred for nil consideration. Record the book value of the asset as at the date of the transfer. Corresponding account will be Assets Acquired for Nil Consideration (refer 173000) or, in the case of owner actions, Equity Transfers In (refer 991130).	
843140	<i>Infrastructure Assets - Transfers Out</i>	✓	To be used where assets are transferred or disposed of for nil consideration, written down or written off. Record the book value of the asset as at the date of the transfer. Corresponding accounts are 382000 (Write-downs and Write offs), 383000 (Donations and Gifts) or, in the case of owner actions, 991140 (Equity Transfers Out).	
843150	<i>Infrastructure Assets - Revaluation Increment/Decrement</i>	✓		
843160	<i>Infrastructure Assets - Capitalised Expenditure</i>			
843170	<i>Infrastructure Assets - Impairment Decrement/Reversal</i>	✓		
843200	Accumulated Depreciation - Infrastructure Assets			
843210	<i>Current Depreciation - Infrastructure Assets</i>	✓		
843220	<i>Accumulated Depreciation - Infrastructure Assets Sales</i>			
843230	<i>Accumulated Depreciation - Infrastructure Assets Transfers</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
843240	<i>Accumulated Depreciation - Infrastructure Assets Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
843270	<i>Accumulated Depreciation - Infrastructure Assets Impairment Adjustments</i>	✓		
843300	Power and Water Utility Infrastructure Assets			
843310	<i>Power and Water Utility Infrastructure Assets - Acquisitions</i>		To be used where assets are purchased for full or part consideration.	
843320	<i>Power and Water Utility Infrastructure Assets - Sales</i>		To be used where assets are sold, traded-in or exchanged for consideration. Corresponding account is Gain or Loss on Sale of Infrastructure (refer 172300).	
843330	<i>Power and Water Utility Infrastructure Assets - Transfers In</i>	✓	To be used where assets are transferred for nil consideration. Record the book value of the asset as at the date of the transfer. Corresponding account will be Assets Acquired for Nil Consideration (refer 173000) or, in the case of owner actions, Equity Transfers In (refer 991130).	
843340	<i>Power and Water Utility Infrastructure Assets - Transfers Out</i>	✓	To be used where assets are transferred or disposed of for nil consideration, written down or written off. Record the book value of the asset as at the date of the transfer. Corresponding accounts are 382000 (Write-downs and Write offs), 383000 (Donations and Gifts) or, in the case of owner actions, 991140 (Equity Transfers Out).	
843350	<i>Power and Water Utility Infrastructure Assets - Revaluation Increment/Decrement</i>	✓		
843360	<i>Power and Water Utility Infrastructure Assets - Capitalised Expenditure</i>			
843370	<i>Power and Water Utility Infrastructure Assets - Impairment Decrement/Reversal</i>	✓		
843400	Accumulated Depreciation - Power and Water Utility Infrastructure Assets			
843410	<i>Current Depreciation - Power and Water Utility Infrastructure Assets</i>	✓		
843420	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Sales</i>			
843430	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Transfers</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
843440	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
843470	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Impairment Adjustments</i>	✓		
<b>844000</b>	<b>Construction (Works in Progress)</b>			
844100	NT Government Capital Works Program (Works in Progress)		Includes expenditure on the creation of new Government capital assets and additions to such assets, demolition work relating to a capital project, fittings which are provided as part of the construction of premises and all projects forming part of the Northern Territory approved Capital Works Program. At completion the asset is to be transferred (Transfers Out) to the relevant classification (Transfers In).	
844110	<i>NT Government Capital Works Program - Acquisitions</i>			
844120	<i>NT Government Capital Works Program - Transfers In</i>	✓		
844130	<i>NT Government Capital Works Program - Transfers Out</i>	✓		
844140	<i>NT Government Capital Works Program - Capitalised Expenditure</i>			
844200	Recoverable Works Projects (Works in Progress)		Recoverable works projects are those where funding is from sources external to the NT Government but the asset is owned by the NT Government. Program provision is required.	
844210	<i>Recoverable Works Projects - Acquisitions</i>			
844220	<i>Recoverable Works Projects - Transfers In</i>	✓		
844230	<i>Recoverable Works Projects - Transfers Out</i>	✓		
844240	<i>Recoverable Works Projects - Capitalised Expenditure</i>			
<b>845000</b>	<b>Plant and Equipment</b>			
845100	Plant and Equipment			
845110	<i>Plant and Equipment - Acquisitions</i>		To be used where assets are purchased for full or part consideration.	
845120	<i>Plant and Equipment - Sales</i>		To be used where assets are sold, traded-in or exchanged for consideration. Corresponding account is Gain or Loss on Sale of Plant and Equipment (refer 172400).	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
845130	<i>Plant and Equipment - Transfers In</i>	✓	To be used where assets are transferred for nil consideration. Record the book value of the asset as at the date of the transfer. Corresponding account will be Assets Acquired for Nil Consideration (refer 173000) or, in the case of owner actions, Equity Transfers In (refer 991130).	
845140	<i>Plant and Equipment - Transfers Out</i>	✓	To be used where assets are transferred or disposed of for nil consideration, written down or written off. Record the book value of the asset as at the date of the transfer. Corresponding accounts are 382000 (Write-downs and Write offs), 383000 (Donations and Gifts) or, in the case of owner actions, 991140 (Equity Transfers Out).	
845150	<i>Plant and Equipment - Revaluation Increment/Decrement</i>	✓		
845160	<i>Plant and Equipment - Capitalised Expenditure</i>			
845170	<i>Plant and Equipment - Impairment Decrement/Reversal</i>	✓		
845200	Accumulated Depreciation - Plant and Equipment			
845210	<i>Current Depreciation - Plant and Equipment</i>	✓		
845220	<i>Accumulated Depreciation - Plant and Equipment Sales</i>		For disposal of assets where a consideration is received.	
845230	<i>Accumulated Depreciation - Plant and Equipment Transfers</i>	✓	For assets transferred at nil consideration or donated.	
845240	<i>Accumulated Depreciation - Plant and Equipment Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
845270	<i>Accumulated Depreciation - Plant and Equipment Impairment Adjustments</i>	✓		
<b>846000</b>	<b>Computer Software</b>			
846100	Computer Software			
846110	<i>Computer Software - Acquisitions</i>			
846120	<i>Computer Software - Sales</i>			
846130	<i>Computer Software - Transfers In</i>	✓		
846140	<i>Computer Software - Transfers Out</i>	✓		
846150	<i>Computer Software - Reval Increment/Decrement</i>	✓		
846160	<i>Computer Software - Capitalised Expenditure</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
846170	<i>Computer Software - Impairment Decrement/Reversal</i>	✓		
846200	Accumulated Amortisation - Computer Software			
846210	<i>Current Amortisation - Computer Software</i>	✓		
846220	<i>Accumulated Amortisation - Computer Software Sales</i>			
846230	<i>Accumulated Amortisation - Computer Software Transfers</i>	✓		
846240	<i>Accumulated Amortisation - Computer Software Revaluation Adjustments</i>	✓	To record adjustments to accumulated amortisation resulting from the revaluation of assets.	
846270	<i>Accumulated Amortisation - Computer Software Impairment Adjustments</i>	✓		
<b>847000</b>	<b>Computer Hardware</b>			
847100	Computer Hardware			
847110	<i>Computer Hardware - Acquisitions</i>			
847120	<i>Computer Hardware - Sales</i>			
847130	<i>Computer Hardware - Transfers In</i>	✓		
847140	<i>Computer Hardware - Transfers Out</i>	✓		
847150	<i>Computer Hardware - Reval Increment/Decrement</i>	✓		
847160	<i>Computer Hardware - Capitalised Expenditure</i>			
847170	<i>Computer Hardware - Impairment Decrement/Reversal</i>	✓		
847200	Accumulated Depreciation - Computer Hardware			
847210	<i>Current Depreciation - Computer Hardware</i>	✓		
847220	<i>Accumulated Depreciation - Computer Hardware Sales</i>			
847230	<i>Accumulated Depreciation - Computer Hardware Transfers</i>	✓		
847240	<i>Accumulated Depreciation - Computer Hardware Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets.	
847270	<i>Accumulated Depreciation - Computer Hardware Impairment Adjustments</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
<b>848000</b>	<b>Transport Equipment</b>		Includes motor vehicles, air and marine craft and mobile plant such as bulldozers, cranes, bobcats, forklifts etc.	
848100	Transport Equipment			
848110	<i>Transport Equipment - Acquisitions</i>			
848120	<i>Transport Equipment - Sales</i>			
848130	<i>Transport Equipment - Transfers In</i>	✓		
848140	<i>Transport Equipment - Transfers Out</i>	✓		
848150	<i>Transport Equipment - Revaluation Increment/Decrement</i>	✓		
848160	<i>Transport Equipment - Capitalised Expenditure</i>			
848170	<i>Transport Equipment - Impairment Decrement/Reversal</i>	✓		
848200	Accumulated Depreciation - Transport Equipment			
848210	<i>Current Depreciation - Transport Equipment</i>	✓		
848220	<i>Accumulated Depreciation - Transport Equipment Sales</i>			
848230	<i>Accumulated Depreciation - Transport Equipment Transfers</i>	✓		
848240	<i>Accumulated Depreciation - Transport Equipment Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
848270	<i>Accumulated Depreciation Transport Equipment - Impairment Adjustment</i>	✓		
<b>849000</b>	<b>Cultural Assets</b>		To record heritage and cultural assets not recorded in other asset classes.	
849100	Cultural Assets			
849110	<i>Cultural Assets - Acquisitions</i>			
849120	<i>Cultural Assets - Sales</i>			
849130	<i>Cultural Assets - Transfers In</i>	✓		
849140	<i>Cultural Assets - Transfers Out</i>	✓		
849150	<i>Cultural Assets - Reval Increment/Decrement</i>	✓		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
849160	<i>Cultural Assets - Capitalised Expenditure</i>			
849170	<i>Cultural Assets - Impairment Decrement/Reversal</i>	✓		
849200	Accumulated Depreciation - Cultural Assets			
849210	<i>Current Depreciation - Cultural Assets</i>	✓		
849220	<i>Accumulated Depreciation - Cultural Assets Sales</i>			
849230	<i>Accumulated Depreciation - Cultural Assets Transfers</i>	✓		
849240	<i>Accumulated Depreciation - Cultural Assets Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
849270	<i>Accumulated Depreciation - Cultural Assets Impairment Adjustments</i>	✓		
<b>850000</b>	<b>Intangibles</b>			
<b>851000</b>	<b>Intangibles</b>			
851100	Intangibles			
851110	<i>Intangibles - Acquisitions</i>			
851120	<i>Intangibles - Sales</i>			
851130	<i>Intangibles - Transfers In</i>	✓		
851140	<i>Intangibles - Transfers Out</i>	✓		
851150	<i>Intangibles - Revaluation Increment / Decrement</i>	✓		
851160	<i>Intangibles - Capitalised Expenditure</i>			
851170	<i>Intangibles - Impairment Decrement/Reversal</i>	✓		
851200	Accumulated Amortisation - Intangibles			
851210	<i>Current Amortisation - Intangibles</i>	✓		
851220	<i>Accumulated Amortisation - Intangibles Sales</i>			
851230	<i>Accumulated Amortisation - Intangibles Transfers</i>	✓		
851240	<i>Accumulated Amortisation - Intangibles Revaluation Adjustments</i>	✓	To record adjustments to accumulated amortisation resulting from the revaluation of assets.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
851270	Accumulated Amortisation - Intangibles Impairment Adjustments	✓		
<b>860000</b>	<b>Biological Assets</b>			
<b>861000</b>	<b>Biological Assets</b>			
861100	Biological Assets			
861110	Biological Assets - Acquisitions			
861120	Biological Assets - Sales			
861130	Biological - Transfers In	✓		
861140	Biological - Transfers Out	✓		
861150	Biological Assets - Revaluation Increment/Decrement	✓		
861160	Biological Assets - Capitalised Expenditure			
861170	Biological Assets - Impairment Decrement/Reversal	✓		
<b>870000</b>	<b>Property, Plant and Equipment Under Finance Lease</b>			
<b>872000</b>	<b>Buildings Under Finance Lease</b>			
872100	Building Under Finance Lease			
872110	Buildings Under Finance Lease - Acquisitions			
872120	Building Under Finance Lease - Sales			
872130	Buildings Under Finance Lease - Transfers In			
872140	Buildings Under Finance Lease - Transfers Out			
872150	Buildings Under Finance Lease - Reval Increment/Decrement	✓		
872160	Building Under Finance Lease - Capitalised Expenditure			
872170	Buildings Under Finance Lease - Impairment Decrement/Reversal	✓		
872200	Accumulated Amortisation - Buildings Under Finance Lease			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
872210	<i>Current Amortisation - Buildings Under Finance Lease</i>	✓		
872220	<i>Accumulated Amortisation - Buildings Under Finance Lease - Sales</i>			
872230	<i>Accumulated Amortisation - Building Under Finance Lease - Transfers</i>			
872240	<i>Accumulated Amortisation - Building Under Finance Lease Revaluation Adjustments</i>	✓		
872270	<i>Accumulated Amortisation - Building Under Finance Lease Impairment Adjustments</i>	✓		
<b>873000</b>	<b>Infrastructure Under Finance Lease</b>			
873100	Infrastructure Under Finance Lease			
873110	<i>Infrastructure Under Finance Lease - Acquisitions</i>			
873120	<i>Infrastructure Under Finance Lease - Sales</i>			
873130	<i>Infrastructure Under Finance Lease - Transfer In</i>			
873140	<i>Infrastructure Under Finance Lease - Transfer Out</i>			
873150	<i>Infrastructure Under Finance Lease - Reval Increment/Decrement</i>	✓		
873160	<i>Infrastructure Under Finance Lease - Capitalised Expenditure</i>			
873170	<i>Infrastructure Under Finance Lease - Impairment Decrement/Reversal</i>	✓		
873200	Accumulated Amortisation - Infrastructure Under Finance Lease			
873210	<i>Current Amortisation - Infrastructure Under Finance Lease</i>	✓		
873220	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Sales</i>			
873230	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Transfers</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
873240	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Revaluation Adjustment</i>	✓		
873270	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Impairment Adjustment</i>	✓		
<b>874000</b>	<b>Construction (Work in Progress) Under Finance Lease</b>			
874100	Construction Under Finance Lease			
874110	<i>Construction Under Finance Lease - Acquisitions</i>			
874120	<i>Construction Under Finance Lease - Transfer In</i>			
874130	<i>Construction Under Finance Lease - Transfer Out</i>			
874140	<i>Construction Under Finance Lease - Capitalised Expenditure</i>			
<b>875000</b>	<b>Plant and Equipment Under Finance Lease</b>			
875100	Plant and Equipment Under Finance Lease			
875110	<i>Plant and Equipment Under Finance Lease - Acquisitions</i>			
875120	<i>Plant and Equipment Under Finance Lease - Sales</i>			
875130	<i>Plant and Equipment Under Finance Lease - Transfers In</i>			
875140	<i>Plant and Equipment Under Finance Lease - Transfers Out</i>			
875150	<i>Plant and Equipment Under Finance Lease - Reval Increment/Decrement</i>	✓		
875160	<i>Plant and Equipment Under Finance Lease - Capitalised Expenditure</i>			
875170	<i>Plant and Equipment Under Finance Lease - Impairment Decrement/Reversal</i>	✓		
875200	Accumulated Amortisation - Plant and Equipment Under Finance Lease			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
875210	<i>Current Amortisation - Plant and Equipment Under Finance Lease</i>	✓		
875220	<i>Accumulated Amortisation - Plant and Equipment Under Finance Lease Sales</i>			
875230	<i>Accumulated Amortisation - Plant and Equipment Under Finance Lease Transfers</i>			
875240	<i>Accumulated Amortisation - Plant and Equipment Under Finance Lease Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
875270	<i>Accumulated Amortisation - Plant and Equipment Under Finance Lease Impairment Adjustments</i>	✓		
<b>876000</b>	<b>Computer Software Under Finance Lease</b>			
876100	Computer Software Under Finance Lease			
876110	<i>Computer Software Under Finance Lease - Acquisitions</i>			
876120	<i>Computer Software Under Finance Lease - Sales</i>			
876130	<i>Computer Software Under Finance Lease - Transfers In</i>			
876140	<i>Computer Software Under Finance Lease - Transfers Out</i>			
876150	<i>Computer Software Under Finance Lease - Reval Increment/Decrement</i>	✓		
876160	<i>Computer Software Under Finance Lease - Capitalised Expenditure</i>			
876170	<i>Computer Software Under Finance Lease - Impairment Decrement/Reversal</i>	✓		
876200	Accumulated Amortisation - Computer Software Under Finance Lease			
876210	<i>Current Amortisation - Computer Software Under Finance Lease</i>	✓		
876220	<i>Accumulated Amortisation - Computer Software Under Finance Lease Sales</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
876230	<i>Accumulated Amortisation - Computer Software Under Finance Lease Transfers</i>			
876240	<i>Accumulated Amortisation - Computer Software Under Finance Lease Revaluation Adjustments</i>	✓	To record adjustments to accumulated amortisation resulting from the revaluation of assets	
876270	<i>Accumulated Amortisation - Computer Software Under Finance Lease Impairment Adjustment</i>	✓		
<b>877000</b>	<b>Computer Hardware Under Finance Lease</b>			
877100	Computer Hardware Under Finance Lease			
877110	<i>Computer Hardware Under Finance Lease - Acquisitions</i>			
877120	<i>Computer Hardware Under Finance Lease - Sales</i>			
877130	<i>Computer Hardware Under Finance Lease - Transfers In</i>			
877140	<i>Computer Hardware Under Finance Lease - Transfers Out</i>			
877150	<i>Computer Hardware Under Finance Lease - Reval Increment/Decrement</i>	✓		
877160	<i>Computer Hardware Under Finance Lease - Capitalised Expenditure</i>			
877170	<i>Computer Hardware Under Finance Lease - Impairment Decrement/Reversal</i>	✓		
877200	Accumulated Amortisation - Computer Hardware Under Finance Lease			
877210	<i>Current Amortisation - Computer Hardware Under Finance Lease</i>	✓		
877220	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Sales</i>			
877230	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Transfers</i>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
877240	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	
877270	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Impairment Adjustments</i>	✓		
<b>878000</b>	<b>Transport Equipment Under Finance Lease</b>			
878100	Transport Equipment Under Finance Lease			
878110	<i>Transport Equipment Under Finance Lease - Acquisitions</i>			
878120	<i>Transport Equipment Under Finance Lease - Sales</i>			
878130	<i>Transport Equipment Under Finance Lease - Transfers In</i>			
878140	<i>Transport Equipment Under Finance Lease - Transfers Out</i>			
878150	<i>Transport Equipment Under Finance Lease - Reval Increment/Decrement</i>	✓		
878160	<i>Transport Equipment Under Finance Lease - Capitalised Expenditure</i>			
878170	<i>Transport Equipment Under Finance Lease - Impairment Decrement/Reversal</i>	✓		
878200	Accumulated Amortisation - Transport Equipment Under Finance Lease			
878210	<i>Current Amortisation - Transport Equipment Under Finance Lease</i>	✓		
878220	<i>Accumulated Amortisation - Transport Equipment Under Finance Lease Sales</i>			
878230	<i>Accumulated Amortisation - Transport Equipment Under Finance Lease Transfers</i>			
878240	<i>Accumulated Amortisation - Transport Equipment Under Finance Lease Revaluation Adjustments</i>	✓	To record adjustments to accumulated depreciation resulting from the revaluation of assets	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
878270	<i>Accumulated Amortisation - Transport Equipment Under Finance Lease Impairment Adjustment</i>	✓		
<b>900000</b>	<b>Liabilities</b>			
<b>910000</b>	<b>Current Liabilities</b>		Financial obligations payable within the next 12 months.	
<b>911000</b>	<b>Deposits Held</b>			
911100	Accountable Officer's Trust Account		Only for the receipt of money to be held in trust in accordance with Section 7 of the Financial Management Act. Money not being held in trust is not to be recorded in an AOTA.	
911200	Clearing Money		Clearing money is public money in transit which is payable to another Agency (eg NT Treasury would classify FBT quarterly instalments collected on behalf of other Agencies and GBDs and then paid to Australian Taxation Office as clearing money).	
911300	Interest Bearing Deposits			
911400	Agency Cash Invested by CHA		Use restricted to Central Holding Authority.	
911500	Non Government Works		Transactions related to a recoverable works project, which will not become an NT Government asset upon completion.	
911900	Deposits Held - Other			
<b>912000</b>	<b>Payables</b>			
912100	Accounts Payable			
912110	<i>Accounts Payable Control</i>		Amounts owed to creditors for the purchase of goods or services. Also referred to as creditors.	
912120	<i>Unprocessed Purchase Orders</i>		To be used only to record goods and/or services purchased through GAS Purchase Order which have been received but not invoiced. For other accrued expenses, refer 913900.	
912190	<i>Credit Card Control</i>			
912200	Grants and Subsidies Payable			
912210	<i>Current Grants and Subsidies Payable</i>			
912220	<i>Capital Grants and Subsidies Payable</i>			
912300	Interest Payables			
912310	<i>Interest Payable</i>		Interest owing on loans or advances received.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
912320	<i>Derivative Liability</i>	✓	Use restricted to Treasury Corporation.	
912390	<i>Foreign Currency Revaluation Payable</i>			
912400	PAYG Withholding Tax Payable			
912410	<i>No ABN Withholding Tax</i>			
912411	No ABN Withheld			
912412	No ABN Payment to ATO			
912420	<i>Voluntary Agreement Withholding Tax</i>			
912421	Voluntary Agreement Withheld			
912422	Voluntary Agreement Payment to ATO			
912490	<i>PAYG Withholding - Other</i>			
912500	Government Payables			
912510	<i>Outputs Payable</i>		Use restricted to Central Holding Authority.	
912520	<i>Community / Government Service Obligations Payable</i>			
912600	CHA Income Payable		CHA Income only.	
912700	Accounts Payable - Property, Plant and Equipment		Amounts owed to creditors for the purchase of property, plant and equipment.	
<b>913000</b>	<b>Accrued Expenses</b>			
913100	Accrued Salaries			
913110	<i>Accrued Salaries</i>			
913111	Accrued Salaries - PIPS Posting Level		To record salaries accrued at the end of a reporting period.	
913200	Accrued Expenses - Superannuation		Use restricted to the Central Holding Authority	
913900	Accrued Expenses - Other		Includes goods and/or services received but not invoiced at the end of a reporting period. Excludes amounts included under Unprocessed Purchase Orders (refer 912120).	
<b>914000</b>	<b>Unearned Revenue</b>			
914100	Unearned Revenue - Charges			
914200	Unearned Revenue - Capital Contributions			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
914500	Unearned Revenue - CHA Income		CHA Income only.	
914700	Unearned Revenue - CHA Income - Taxes		Use restricted to the Central Holding Authority	
914900	Unearned Revenue - Other			
<b>915000</b>	<b>Provision for Employee Entitlements</b>			
915100	Recreation Leave			
915110	<i>Recreation Leave</i>			
915111	Recreation Leave - PIPS Posting Level			
915200	Long Service Leave		Portion of liability which is payable to the employee within the next 12 months.	
915210	<i>Long Service Leave</i>			
915211	Long Service Leave - PIPS Posting Level			
915220	<i>Long Service Leave Accrual</i>		Use restricted to Central Holding Authority.	
915300	Recreation Leave Loading			
915310	<i>Recreation Leave Loading</i>			
915311	Recreation Leave Loading - PIPS Posting Level			
915400	Recreation Leave Fares			
915500	Purchased Recreation Leave			
915510	<i>Purchased Recreation Leave</i>			
915511	Purchased Recreation Leave - PIPS Posting Level			
915600	Extended Leave (5 Year Scheme)			
915610	<i>Extended Leave (5 Year Scheme)</i>			
915611	Extended Level (5 Year Scheme) - PIPS Posting Level			
<b>916000</b>	<b>Other Provisions</b>			
916100	Provision for Interim Dividend			
916200	Provision for Final Dividend		Dividends payable in accordance with the Territory's dividend policy.	
916300	Provision for Fringe Benefits Tax			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
916400	Provision for Income Tax			
916500	Provision for Payroll Tax			
916600	Deferred Income Tax Liabilities		Applies only to those GBDs who are required to adopt the Tax Equivalents Regimes.	
916700	Provision for Employer Superannuation Contribution			
916800	Provision for Workers Compensation Premiums			
916900	Provisions - Other			
<b>917000</b>	<b>Borrowings</b>			
917100	Loans		Loans which are for income generation and liquidity management purposes.	
917110	Loans Received			
917120	Loans Repaid			
917130	Loans Waivered	✓		
917140	Transfer of Compound Interest at Face Value		Use restricted to Treasury Corporation.	
917200	Securities			
917300	Premium on Borrowings		Use restricted to Treasury Corporation.	
917400	Discount on Borrowings		Use restricted to Treasury Corporation.	
<b>918000</b>	<b>Finance Lease Liability</b>		Amounts due within the next 12 months under finance lease arrangements.	
918100	Plant and Equipment Finance Lease Liability			
918200	Computer Software Finance Lease Liability			
918300	Computer Hardware Finance Lease Liability			
918400	Transport Equipment Finance Lease Liability			
918500	Building Finance Lease Liability			
918600	Construction (WIP) Finance Lease Liability			
918700	Infrastructure Finance Lease Liability			
<b>919000</b>	<b>Advances Payable</b>			
919100	Advances Payable		Includes advances payable for policy purposes rather than income generation/liquidity management purposes.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
919110	<i>Advances Received</i>			
919120	<i>Advances Repaid</i>			
919130	<i>Advances - Transfers In/Out</i>	✓		
919140	<i>Advances Waivered</i>	✓		
<b>921000</b>	<b>Superannuation Liability</b>			
921100	Superannuation Liability			
921110	<i>Superannuation Expense</i>	✓	Use restricted to Central Holding Authority.	
921120	<i>Superannuation Nominal Interest</i>	✓	Use restricted to Central Holding Authority.	
921130	<i>Superannuation Revaluation</i>	✓	Use restricted to Central Holding Authority.	
921140	<i>Superannuation Benefits Paid</i>			
921141	Superannuation Benefits Paid - PIPS Posting Level		Use restricted to Central Holding Authority.	
921200	Superannuation Liability - Transfers	✓	Use restricted to Central Holding Authority.	
<b>922000</b>	<b>Self-Insurance Liability</b>		Use restricted to Central Holding Authority.	
<b>923000</b>	<b>Workers Compensation Liability</b>		Use restricted to Central Holding Authority.	
<b>930000</b>	<b>Non Current Liabilities</b>		Financial obligations which are not payable within the next 12 months.	
<b>931000</b>	<b>Payables - Non Current</b>			
931100	Accounts Payable - Non Current		Amounts owed to creditors for the purchase of goods or services. Also referred to as creditors.	
931200	Grants and Subsidies Payable - Non Current			
931210	<i>Current Grants and Subsidies Payable - Non Current</i>			
931220	<i>Capital Grants and Subsidies Payable - Non Current</i>			
931300	Accounts Payable Property, Plant and Equipment - Non Current		Amounts owed to creditors for the purchase of property, plant and equipment.	
<b>932000</b>	<b>Unearned Revenue - Non Current</b>			
932900	Other Unearned Revenue - Non Current			
<b>933000</b>	<b>Provision for Employee Entitlements - Non Current</b>			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
933100	Long Service Leave - Non Current		Portion of liability which is not payable to the employee within the next 12 months.	
933200	Recreation Leave - Non Current			
933300	Purchased Recreation Leave - Non Current			
933400	Extended Leave (5 Year Scheme) - Non Current			
<b>934000</b>	<b>Other Provisions - Non Current</b>			
934100	Deferred Income Tax Liabilities - Non Current		Applies only to those GBDs who are required to adopt the Tax Equivalents Regimes.	
934900	Provisions Other - Non Current			
<b>935000</b>	<b>Borrowings - Non Current</b>			
935100	Loans - Non Current			
935110	<i>Loans Received - Non Current</i>			
935120	<i>Loans Repaid - Non Current</i>			
935200	Securities - Non Current			
935300	Premium on Borrowings - Non Current		Use restricted to Treasury Corporation.	
935400	Discount on Borrowings - Non Current		Use restricted to Treasury Corporation.	
<b>936000</b>	<b>Finance Lease Liability - Non Current</b>		Amounts due after 12 months under finance lease arrangements.	
936100	Plant and Equipment Finance Lease Liability - Non Current			
936200	Computer Software Finance Lease Liability - Non Current			
936300	Computer Hardware Finance Lease Liability - Non Current			
936400	Transport Equipment Finance Lease Liability - Non Current			
936500	Building Finance Lease Liability - Non Current			
936600	Construction (WIP) Finance Lease Liability - Non Current			
936700	Infrastructure Finance Lease Liability - Non Current			
<b>937000</b>	<b>Advances Payable - Non Current</b>			
937100	Advances Payable - Non Current			

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
937110	<i>Advances Received - Non Current</i>			
937120	<i>Advances Repaid - Non Current</i>			
937130	<i>Advances Transfers In/Out - Non-Current</i>	✓	Needed to transfer advances in TIO from CHA to NT Treasury	
<b>938000</b>	<b>Superannuation Liability - Non Current</b>			
938100	Superannuation Liability - Non Current	✓	Use restricted to Central Holding Authority.	
938200	Superannuation Liability - Non Current - Transfers	✓	Use restricted to Central Holding Authority.	
<b>939000</b>	<b>Worker's Compensation Liability - Non Current</b>			
<b>990000</b>	<b>Equity</b>			
<b>991000</b>	<b>Capital</b>		Only to be used where approval under section 36 of the Financial Management Act has been provided.	
991110	<i>Equity Injections</i>			
991111	Capital Appropriation			
991112	Other Equity Injections			
991113	Specific Purpose Payments - Capital		To accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
991114	National Partnerships - Capital		To accommodate new Commonwealth funding arrangements from January 09 received by Treasury and CHA. Then on paid to Agencies.	
991115	Commonwealth - Capital			
991120	<i>Equity Withdrawals</i>			
991130	<i>Equity Transfers In</i>			
991131	Equity Transfers In - Non Cash	✓		
991140	<i>Equity Transfers Out</i>			
991141	Equity Transfers Out - Non Cash	✓		
<b>992000</b>	<b>Reserves</b>			
<b>992100</b>	<b>Asset Revaluation Reserve</b>	✓	To record increments resulting from the revaluation of a class of non current assets. Includes decrements where an increment for that class of assets has previously been recorded. To be used in conjunction with asset revaluation (refer 382100). May also be adjusted as a result of asset impairment adjustments.	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLAG
992200	Asset Realisation Reserve	✓	To be used to record revaluation reserve amounts that relate to revalued assets that have been derecognised (use by Agencies is optional).	
992300	Derivative Revaluation Reserve	✓	Use restricted to Treasury Corporation.	
992900	Other Reserves	✓		
993000	Accumulated Funds			
993100	Current Year Surplus / (Deficit)	✓		
993200	Dividends Paid / Payable			
993300	Transfers to/ from Reserves	✓	Only to be used for transfers to or from reserves as allowed by Treasurer's Directions or Australian Accounting Standards.	
993400	Accounting Policy Changes or Correction of Prior Period Errors			
993410	Accounting Policy Changes		Only to be used in accordance with the requirements of Treasurer's Directions Section A1.1.	
993411	Accounting Policy Changes - Non Cash	✓		
993412	Accounting Policy Changes - Cash			
993420	Correction of Prior Years Errors		Only to be used for correcting errors from prior years in accordance with the requirements of Treasurer's Directions Section A1.1. Note: current period errors are corrected in the current period not against prior period error codes.	
993421	Correction of Prior Years Errors - Non Cash	✓		
993422	Correction of Prior Years Errors - Cash			