

STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA**100000 Income****110000 Taxes****111000 Stamp Duty**

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.

112000 Payroll Tax

CHA Income only.

113000 Wagering Tax

113100	Horse and Greyhound Racing	CHA Income only.
113400	Other Racing and Sports Betting	CHA Income only.

114000 Gaming Tax

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.

115000 Energy Resources Consumption Levy

CHA Income only.

116000 Motor Vehicle Registration Fees

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.

117000 Debits Tax

CHA Income only.

118000 Tax Equivalents Regime

CHA Income only.

118100	Income Tax Equivalents	CHA Income only.
118200	Local Government Rates Equivalents	CHA Income only.

119000 Other Taxes and Levies

UPDATED: 9/03/2011 Non Cash - Account not used in derivation
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Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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EXPLANATION

TAX
FLA**120000 Grants and Subsidies Income****121000 GST**

121100 GST Revenue

CHA Income only.

121200 GST Guarantee Payments

CHA Income only.

122000 Current Grants and Subsidies

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.

123000 Capital Grants and Subsidies

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.

124000 Current Grants

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.
125000	Capital Grants	
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.
130000	Operating Income	
131000	Goods and Services Revenue	Revenue received for the provision of goods and services.
132000	Output Revenue	Revenue earned for the provision of outputs.
133000	Community / Government Service Obligations	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.
134000	Fees from Regulatory Services	
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	
135000	Commonwealth Revenue - Specific Purpose Payments	Agencies use this code to record Commonwealth funding on passed by Treasury and CHA.
136000	Commonwealth Revenue - National Partnerships	Agencies use this code to record Commonwealth funding on passed by Treasury and CHA.

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		NON CASH	EXPLANATION	TAX FLA
140000	Investment Income			
141000	Interest Revenue		Includes interest earned on investments, outstanding loans and advances. Also includes interest on Operating Account balances paid by Treasury Corporation on behalf of CHA.	
142000	Amortisation of Premium or Discount on Investments		Use restricted to Central Holding Authority.	
143000	Gain / Loss - Investments		Use restricted to Central Holding Authority.	
143100	Gain / Loss - COSR Investments			
143200	Gain / Loss - Medium Term Investments			
144000	Income Distribution		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.	
145000	Gain/Loss - Foreign Exchange Translations			
145100	Gain/Loss - Foreign Exchange translations		To recognise changes in the foreign exchange rate when translating balance sheet items at reporting date.	
150000	Royalties, Rents and Dividends			
151000	Royalties			
151100	Mining Royalties		CHA Income only.	
151200	Wildlife Royalties		CHA Income only.	
152000	Rents			
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.	
153000	Dividends		Use restricted to Central Holding Authority.	
160000	Other Income			
161000	Fines		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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162000	Central Holding Authority On-Costs				
					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.
163000	Borrowing Income				
163100	Gain on Extinguishment				Use restricted to Treasury Corporation.
163200	Derivative Gain	✓			Use restricted to Treasury Corporation. Ineffective portion of hedging relationship.
164000	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.
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.
165000	Recoverable Works Income				
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.
166000	Miscellaneous Income				
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.	
166500	Other (CHA Income)		Other income required to be paid to the CHA. MACA fund contributions to road safety.	
166900	Other Miscellaneous Income			
170000	Asset Income			
171000	Sale of Minor Assets		Proceeds from the sale of assets which have not previously been capitalised.	
172000	Sale of Property, Plant and Equipment		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			
173000	Assets Acquired for Nil Consideration	✓	For assets acquired at nil consideration.	
174000	Gain or Loss on Sale of Investments			
174100	Gain or Loss on Sale of Equity Investments			
174200	Gain or Loss on Sale of Investment Properties			
175000	Revaluation Increment	✓	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.	

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176000 Asset Impairment Reversal

✓

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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TAX
FLA

180000 Income Transfers

181000 Government Income Transfers

182000 Employer Superannuation Contributions

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

190000 Profit and Loss Distribution

financial year.

✓

To record the transfer of current year profit/loss to Equity at the end of the

200000 Expenses - Employee

210000 Salary and Related Expenses

211000 Salaries

211100 Salaries

P

211110 Salaries

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 Recreation Leave

211211 Recreation Leave - PIPS Posting Level

Refer to PSEMA By Law 4.

211300 Long Service Leave

P

211310 Long Service Leave

211311 Long Service Leave - PIPS Posting Level

Refer to PSEMA By Law 8.

211320 Long Service Leave - Expenditure Transfer

Use restricted to Central Holding Authority.

211330 Long Service Leave - Revaluation

Use restricted to Central Holding Authority

211400 Recreation Leave Loading

P

211410 Recreation Leave Loading

211411 Recreation Leave Loading - PIPS Posting Level

Refer to PSEMA By Law 5.

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		NON CASH	EXPLANATION	TAX FLA
212000	Allowances			
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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		NON CASH	EXPLANATION	TAX FLA
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			
213000	Overtime			
213100	Overtime			P
213110	<i>Overtime</i>			
213111	Overtime - PIPS Posting Level		Refer to PSEMA By Law 37.	
214000	Recreation Leave Fares			
214100	Airfare from Darwin		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.	F
214200	Airfare from other than Darwin		Refer to PSEMA By Law 33.	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			
215000	Other Benefits			
215100	Salary Sacrifice - Voluntary Superannuation Contributions		Employment related benefits not included elsewhere in these standard classifications.	
215110	<i>Salary Sacrifice - Voluntary Superannuation Contributions</i>		All employee voluntary superannuation contributions made under salary sacrifice arrangements.	P

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		NON CASH	EXPLANATION	TAX FLA
215111	Salary Sacrifice - Voluntary Superannuation Contributions - PIPS Posting Level			
215200	Salary Sacrifice - Other			
215210	<i>Salary Sacrifice subject to FBT</i>		All employee salary sacrifice items other than superannuation (refer 215100) subject to FBT.	
215211	Salary Sacrifice subject to FBT - PIPS Posting Level			F
215212	FBT expense on Salary Sacrifice - PIPS Posting Level		FBT expense calculated by PIPS.	
215250	<i>Salary Sacrifice not subject to FBT</i>		All employee salary sacrifice items other than superannuation (refer 215100) not subject to FBT.	
215251	Salary Sacrifice not subject to FBT - PIPS Posting Level			
215800	Long Service Leave Benefits Recovered			
215900	Benefits - Other			F
216000	Termination Payments			
216100	Redundancy and Related Payments			P
216110	<i>Redundancy and Related Payments</i>			
216111	Redundancy and Related Payments - PIPS Posting Level			
218000	Labour Hire Costs		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)	
219000	Personnel Cost Allocation			
230000	Pay-roll Tax		Pay-roll Tax which is a percentage (as determined under the Pay-roll Tax Taxes.	Act
1978)	of wages and is payable to the Territory's Commissioner of			
240000	Fringe Benefits Tax			
241000	Fringe Benefits Tax Expense			
242000	Fringe Benefits Tax Recoveries		FBT recoveries from Employee salary sacrifice items subject to FBT (refer 215210).	
243000	Fringe Benefits Tax Penalties			

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TAX
FLA**250000 Employer Compulsory Superannuation Expenses****251000 Employer Compulsory Superannuation Contributions**251100 Employer Compulsory Internal Superannuation
Contributions

P

251110 *Employer Compulsory Internal Superannuation
Contributions*251111 Employer Compulsory Internal Contributions - PIPS
Posting LevelCompulsory employer superannuation contributions for pre 10/8/99
employees paid to the CHA.

251112 GBD Additional Superannuation Contributions

Use restricted to GBDs. Additional compulsory contributions paid by
GBDs to satisfy National Competition Policy guidelines.251200 Employer Compulsory External Superannuation
Contributions

P

251210 *Employer Compulsory External Superannuation
Contributions*251211 Employer Compulsory External Contributions - PIPS
Posting LevelSuperannuation employer contributions for post 10/8/99 employees paid to
external superannuation schemes.**252000 ECO Employer Compulsory Superannuation
Contributions**252100 ECO Employer Compulsory Internal Superannuation
Contributions

P

252111 ECO Employer Compulsory Internal Superannuation
Contributions - PIPS Posting Level252200 ECO Employer Compulsory External Superannuation
Contributions

P

252211 ECO Employer Compulsory External Superannuation
Contributions - PIPS Posting Level**253000 Other Superannuation Expenses**

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.	
254000	Other Superannuation Expense (cash)			
254100	Other Superannuation Expenses (cash)		Use restricted to Central Holding Authority	
260000	Workers' Compensation		Includes regular weekly compensation benefits, and those where sick leave	benefits
are recredited 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.	
261000	Weekly Benefits			
261100	Weekly Benefits			
261110	<i>Weekly Benefits</i>			
261111	Weekly Benefits - PIPS Posting Level			
262000	Common Law Payments			
263000	Lump Sum Payments			
263100	Death Benefits			
263200	Permanent Impairment			
264000	Hospitalisation and Treatment			
265000	Legal Fees			
266000	Medical Expenses			
267000	Rehabilitation Expenses			
268000	Administration Fees			
268100	TIO Administration Fees			
268200	Workers Compensation - Revaluations		To split out the increase in workers compensation liability from the movement in bond rates.	
269000	Assessors / Surveillance Expenses			
300000	Expenses - General			
310000	Repairs and Maintenance			

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<p>311000 NT Repairs and Maintenance Program</p> <p>312000 Repairs and Maintenance - Externally Funded</p> <p>313000 Repairs and Maintenance - Management Expenses</p> <p>314000 Repairs and Maintenance - Minor New Works Non Cash</p> <p>315000 Infrastructure Related Expenses</p> <p>320000 Property Management</p> <p> 321000 Property Maintenance</p> <p> 322000 General Property Management</p> <p>323000 Power</p> <p>324000 Water and Sewerage</p> <p>325000 Land Rent Expense</p> <p>330000 Purchases of Goods and Services</p> <p> 331000 Accommodation</p> <p> 331100 Intra Territory Accommodation</p> <p> 331200 Interstate Accommodation</p>	<p>✓</p>	<p>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.</p> <p>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.</p> <p>Minor New Works expenditure that does not meet the definition or recognition criteria for an asset.</p> <p>Infrastructure project expenses such as landscaping, watering, signage, asset planning and other non-capitalised expenses. (DPI use only)</p> <p>Includes cleaning of premises, grounds maintenance, minor repairs and maintenance and security expenses.</p> <p>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.</p> <p>Rent solely for the use of land. Refer General Property Management (322000) for rent of buildings, etc.</p> <p>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).</p>
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331300	Overseas Accommodation			
332000	Advertising		Includes advertising for tenders. Excludes marketing and promotion (refer 358100) and recruitment (refer 366100).	
333000	Agent Service Arrangements		Services provided to an Agency, GBD or GOC under an arrangement which can not be classified elsewhere in these standard classifications.	
334000	Artworks			
335000	Audit Fees			
336000	Bank Charges			
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.	
337000	Client Travel			
338000	Clothing			
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.	
339000	Communications			
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

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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			
341000	Consultants Fees		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			
342000	Consumables / General Expenses		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
343000	Cross Border Patient Charges		Use restricted to Department of Health and Community Services.	
344000	Document Production			
345000	Energy		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).	
346000	Entertainment / Hospitality			
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).	
347000	Fees and Other Regulatory Charges		Payment of regulatory charges eg payment of Stamp Duty by Territory Housing to Treasury.	
348000	Food		For example food for hospital patients and prisoners. Note: excludes entertainment / hospitality (refer 346000).	

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349000	Freight		Includes all modes of freight, cartage and packaging (air/road/sea).
351000	Information Technology Charges		
351100	Network Charges		
351110	Network Charges - SNA		Monthly connection to the DCS mainframe.
351120	Network Charges - Server		Monthly server rental / management expenses - DCS.
351130	Service Centre Fee		
351140	Network Management Fee		
351200	Mainframe Charges		DCS mainframe expenses.
351210	Fixed Access Fee		Monthly fixed mainframe expenses.
351220	Applications Support Charges		Monthly fixed applications software expenses.
351300	Internet Charges		Includes intranet expenses.
351310	Internet Service Charges		Monthly rental / service expenses.
351320	Internet Traffic Charges		Monthly traffic expenses, including intranet.
351400	Desktop Services Charges		
351410	Monthly Seat Charges		Monthly per seat expenses.
351420	Moves/Changes & Installations		Services over and above the monthly per seat expenses.
351430	Out of Scope Charges		Services provided over and above the agreed monthly expenses.
351490	Desktop Services Charges - Other		
351500	Messaging Charges		
351510	Mailbox Subscription/Storage Charges		
351520	Database Hosting/Storage Charges		
351530	Collaboration Services/Storage Charges		
351540	Fax Charges		
351590	Messaging Charges - Other		
351600	Data Communications Charges		
351610	Dial Up Services		Monthly connection expenses to the dial-up network.

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Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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351620	<i>WAN Access Charges</i>		
351630	<i>Moves/Changes & 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.
351740	<i>WEB Based</i>		Web consulting, design and publication services.
351750	<i>Oracle Services</i>		Oracle application and maintenance services.
351760	<i>Microsoft Suite</i>		Microsoft suite application, development and maintenance services.
351790	<i>Non Mainframe Applications - Other</i>		
351800	Licensing Charges		
351810	<i>Lotus Products Licensing</i>		
351890	<i>Licensing Charges - Other</i>		
351900	IT Charges - Other		
352000	Information Technology Consultants		
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		
353000	Information Technology Hardware and Software Expenses		

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353100	Operating Lease Expenses		
353900	IT Hardware and Software Expenses - Other		Includes minor hardware and software purchases.
354000	Insurance Premiums		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).
354300	Motor Vehicle Insurance		
354400	Personal Accident Insurance		
354500	Professional Indemnity Insurance		
354600	Public Liability Insurance		
354700	Workers' Compensation Insurance		
355000	Laboratory Expenses		
356000	Legal Expenses		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>		

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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.
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>		
357000	Library Services		Purchases of library text and technical books, reference materials and other library services and equipment.

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		NON CASH	EXPLANATION	TAX FLA
358000	Marketing and Promotion		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			
358400	Events and Exhibitions			
358500	Document Production			
358600	Marketing Materials			
358900	Marketing and Promotion - Other			
359000	Medical / Dental Supplies and Services		Includes pharmaceuticals, medical and dental supplies and services.	
361000	Membership and Subscriptions		Memberships of professional bodies and subscriptions for journals and magazines not classified under Library Services (refer 357000).	
362000	Motor Vehicle Expenses		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.	
363000	Office Requisites and Stationery		General office stores such as writing pads, binders, fasteners, pens, pencils, stamp pads, rulers and adhesives.	

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		NON CASH	EXPLANATION	TAX FLA
364000	Official Duty Fares		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
365000	Other Equipment Expenses		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.	
366000	Recruitment Expenses		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			
367000	Regulatory and Advisory Boards and Committees		Expenses relating to members' attendance at board/committee meetings.	
367100	Affiliation Fees			
367200	Air Fares			

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	NON CASH	EXPLANATION	TAX FLA
367300		Sitting Fees	
367310		<i>Sitting Fees</i>	
367311		Sitting Fees - PIPS Posting Level	P
367400		Accommodation	
367900		Board / Committee Expenses - Other	
368000		Relocation Expenses	
368100		Relocation Fares	
368200		Removal and Storage Expenses	
368300		Relocation Allowance	P
368900		Relocation Expenses - Other	
369000		Survey, Drafting and Drilling Expenses	
371000		Training and Study Expenses	
		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	
372000		Transport Equipment Expenses	
		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	
373000		Travelling Allowance	
		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

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374000	Unallocated Corporate Credit Card Expenses		
374100	Disputed Credit Card Purchases		
374200	Unallocated Credit Card Purchases		For use only by Corporate Credit Card system for paid in absence transactions.
375000	Penalty Interest on Late Payments		
376000	Public Exhibitions, Performance and Other Programs		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)
377000	Revaluation Adjustments - Long Term Liabilities		Used at the end of the financial year to adjust for movement in the bond rate and the impact on long term liabilities
379000	Goods and Services Cost Allocation		
380000	Asset Expenses		
381000	Depreciation and Amortisation		Allocating (expensing) the cost of assets over their useful lives.
381100	Depreciation	✓ <input type="checkbox"/>	
381200	Amortisation	✓	Includes lease amortisation.
382000	Asset Revaluation, Write Downs and Write Offs		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)

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		NON CASH	EXPLANATION	TAX FLA
383000	Assets Donated and Gifted	✓	For assets transferred at nil consideration, donated or gifted. Use 'Transfer Out' and 'Accumulated Depreciation Transfers' for adjustments to asset values.	
390000	Other Expenses			
391000	Borrowing Expenses			
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	
392000	Commonwealth Administration Charges			
392100	GST Administration Charges		Use restricted to NT Treasury.	
392200	NTER Administration Charges		Use restricted to NT Treasury.	
393000	Central Holding Authority On-Costs		CHA Income only.	
394000	Doubtful Debts Expense		Doubtful debts expensed for amounts that are unlikely to be collected.	
394100	Doubtful Debts Expense - Agency Accounts Receivable			
394200	Doubtful Debt Expense - Loans	✓ <input type="checkbox"/>		
394300	Doubtful Debts Expense - Advances	✓ <input type="checkbox"/>		
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.	
395000	Write Offs and Losses			
395100	Advances Written Off	✓ <input type="checkbox"/>		
395200	Bad Debts		Agency bad debts written off (excludes loans and advances)	
395300	Loans Written Off	✓ <input type="checkbox"/>		
395400	Losses of Money			
395600	Bad Debts - Fines		CHA Income only.	
395700	Bad Debts - Taxes Receivable		CHA Income only.	

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395800	Bad Debts - Royalties and Rents	CHA Income only.
395900	Bad Debts - Other CHA Income	CHA Income only.
396000	Commonwealth Repayments	
397000	CHA Transfers	Account used to record transfer of CHA Income to the Central Holding Authority
398000	Goods and Services Free of Charge	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.
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.
399000	Income Tax Expense	
400000	Expenses - Grants and Subsidies	
410000	Grants and Subsidies	
411000	Current Grants	
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.
412000	Capital Grants	
412100	Capital Grants	

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		NON CASH	EXPLANATION	TAX FLA
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	
413000	Current Subsidies			
413100	Current Subsidies			
413200	Personal Benefits		Personal benefits are paid to a member of the community or a household for their own purposes (eg pensions etc).	
414000	Community / Government Service Obligations		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			
415000	Other Grants and Subsidies			
415100	Lottery Receipts Paid			
415110	<i>Lottery Receipts - CHA</i>			
415120	<i>Lottery Receipts - Sports and Recreational Development Fund</i>			
500000	Expenses - Finance			
510000	Interest Expenses			
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.	
520000	Amortisation of Premium or Discount on Borrowings		Use restricted to Treasury Corporation.	
522000	Amortisation of Premium or Discount Borrowings - Non Cash	✓	Use restricted to Treasury Corporation.	

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530000	Capital Use Charge		Future charge to be levied for use of capital.
600000	Expenses - Transfers		
610000	Government Transfers		
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.
614000	National Partnerships - 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.
800000	Assets		
810000	Current Assets		
811000	Cash		
811100	Cash at Bank		
811110	<i>Cash at Bank - Main Account</i>		Bank accounts that are part of the NT Government Main Bank Account.
811120	<i>Cash at Bank - Advance Accounts</i>		Advance back accounts within the NT Government Westpac Set Off Group
811130	<i>Cash at Bank - External Accounts Within Set Off</i>		Bank accounts within the NT Government Westpac Set Off Group but external to the Main Bank Account.
811140	<i>Cash at Bank - External Accounts Outside Set Off Group</i>		Bank accounts outside of the NT Government Westpac Set Off group
811150	<i>Cash at Bank - Advance Accounts Outside Set Off Group</i>		Advance bank accounts outside the NT Government Westpac Set Off Group.
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>		Use restricted to Central Holding Authority.

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		NON CASH	EXPLANATION	TAX FLA
811311	Cash at Bank - Central Holding Authority		Use restricted to Central Holding Authority.	
811312	Cash at Bank - Investment Movements		Use restricted to Central Holding Authority.	
811313	Cash at Bank - Agency Movements		Use restricted to Central Holding Authority.	
811320	<i>On Call or Short Term Deposit</i>			
812000	Receivables			
812100	Accounts Receivable		Amounts due from customers within the next 12 months for the provision of goods or services. Also referred to as debtors.	
812110	<i>Accounts Receivable</i>			
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 Equivalent 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.	

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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>		
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</i>		Amounts receivable for the sale of property, plant and equipment.
812950	<i>Unauthorised Use Credit Card Purchases</i>		
813000	Accrued Revenue		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.

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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814000 Inventory

Includes goods purchased and held for resale, finished goods produced and materials and supplies awaiting use in the production process.

814100 Inventory

Inventory other than that held for distribution (refer 814200).

814110 *Inventory Purchases*

814120 *Inventory Sales/Consumption*

814130 *Inventory Transfers In*

✓

814140 *Inventory Transfers Out*

✓

814170 *Inventory Impairment - Decrement/Reversal*

✓

814200 Inventory Held For Distribution

Relates to inventory that is held for distribution at no or nominal consideration as per AASB 102.

814210 *Inventory Held For Distribution - Purchases*

814220 *Inventory Held For Distribution - Sales*

814230 *Inventory Held For Distribution - Transfer In*

✓

814240 *Inventory Held For Distribution - Transfer Out*

✓

814270 *Inventory Held For Distribution - Impairment Decrement/Reversal*

✓

815000 Prepaid Expenses

Payments made in advance for expenses which relate to future reporting period.

815100 Prepaid Salaries

815110 *Salary Advances*

815111 Salary Advances - PIPS Posting Level

P

815900 Other Prepaid Expenses

816000 Loans

816100 Loans

Loans made for liquidity management purposes.

816110 *Loans Paid*

Use restricted to Treasury Corporation.

816120 *Loans Repaid*

Use restricted to Treasury Corporation.

816130 *Loans Written Off*

✓

Use restricted to Treasury Corporation.

816200 Allowance for Doubtful Loans

Use restricted to Treasury Corporation.

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
817000	Advances Receivable			
817100	Advances Receivable		Advances receivable are motivated by policy considerations rather than for liquidity management purposes.	
817110	Advances Paid			
817120	Advances Repaid			
817130	Advances - Transfers In / Out	✓ <input type="checkbox"/>		
817140	Advances - Written Off	✓ <input type="checkbox"/>		
817200	Allowance for Doubtful Advances	✓ <input type="checkbox"/>		
818000	Investments			
818100	Equity Investments			
818110	Equity Investments - Purchases			
818120	Equity Investments - Sales			
818130	Equity Investments - Transfers In/Out	✓ <input type="checkbox"/>		
818140	Equity Investments - Revaluation	✓ <input type="checkbox"/>		
818170	Equity Investments - Impairment Decrement/Reversal	✓ <input type="checkbox"/>		
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.	

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Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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		NON CASH	EXPLANATION	TAX FLA
818824	CBA - Revaluations		Use restricted to Central Holding Authority.	
<i>818830</i>	<i>CFS - COSR 1</i>			
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.	
<i>818840</i>	<i>MLC - COSR 1</i>			
818842	MLC - Additions		Use restricted to Central Holding Authority.	
818843	MLC - Redemption		Use restricted to Central Holding Authority.	
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.	

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Non Cash - Account not used in derivation
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Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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STANDARD CLASSIFICATION CODES

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FLA**819000 Assets Held For Sale**

819100	Assets Held For Sale	
819110	Assets Held For Sale - Acquisitions	
819120	Assets Held For Sale - Sales	
819130	Assets Held For Sale - Transfer In	✓ <input type="checkbox"/>
819140	Assets Held For Sale - Transfer Out	✓ <input type="checkbox"/>
819150	Assets Held For Sale - Revaluation Increment/Decrement	✓ <input type="checkbox"/>
819160	Assets Held For Sale - Capitalised Expenditure	
819170	Assets Held For Sale - Impairment	✓ <input type="checkbox"/>

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.

821000 Other Assets

821100	Deferred Income Tax Assets	
821200	Asset Suspense Account	
821210	CRC A Suspense Account	
821220	LTF Suspense Account	
821230	GAS Suspense Account	
821290	Asset Suspense - Other	

Applies to those GBDs who are required to adopt the Tax Equivalents Regimes.

830000 Non Current Assets**831000 Receivables - Non Current**

831100	Accounts Receivable - Non Current	
831110	Accounts Receivable - Non Current	
831120	Allowance for Doubtful Debts - Non Current	
831200	Taxes Receivable - Non Current	
831300	Grants and Subsidies 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.

CHA Income only.

UPDATED: 9/03/2011 Non Cash - Account not used in derivation
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Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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831310	<i>Current Grants and Subsidies Receivable - Non Current</i>	
831320	<i>Capital Grants and Subsidies Receivable - Non</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>	
832000	Prepaid Expenses - Non Current	
833000	Loans - Non Current	
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.
834000	Advances Receivable - Non Current	
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>	✓ <input type="checkbox"/>
834200	Allowance for Doubtful Advances - Non Current	✓ <input type="checkbox"/>
835000	Investments - Non Current	
835100	Equity Investments - Non Current	
835110	<i>Equity Investments - Non Current Purchases</i>	
835111	Capital Appropriation - Non Current	
835112	Other Equity Injections - Non Current	

UPDATED: 9/03/2011 Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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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 *Equity Investments - Non Current Sales*

835130 *Equity Investments - Non Current Transfers In/Out*

835131 Equity Transfer In - Non Cash

✓

835132 Equity Transfer In - Cash

835133 Equity Transfer Out - Non Cash

✓

835134 Equity Transfer Out - Cash

835140 *Equity Investments - Non Current Revaluation Increment/Decrement*

✓

835170 *Equity Investments - Non Current Impairment Decrement/Reversal*

✓

835500 Securities - Non Current

835600 Investment Properties

835610 *Investment Properties - Purchases*

835620 *Investment Properties - Sales*

835630 *Investment Properties - Transfers In/Out*

✓

835640 *Investment Properties - Revaluation Increment / Decrement*

✓

835670 *Investment Properties - Impairment Decrement/Reversal*

✓

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.

836000 Other Assets - Non Current

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Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

		NON CASH	EXPLANATION	TAX FLA
836100	Deferred Income Tax Assets - Non Current		Applies to those GBDs which are required to adopt the Tax Equivalents Regimes.	
840000	Property, Plant and Equipment			
841000	Land		Land only. Where the value of land cannot be separately identified from buildings refer 842000.	
841100	Land			
841110	Land - Acquisitions		To be used where assets are purchased for full or part consideration.	
841120	Land - Sales		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).	
841130	Land - Transfers In	✓	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	Land - Transfers Out	✓	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	Land - Revaluation Increment/Decrement	✓	Includes revaluation increments and decrements recorded in accordance with Treasurer's Directions Section A2.4.	
841170	Land - Impairment Decrement/Reversal	✓	To be used for recording impairment losses (and any subsequent reversals) in accordance with Treasurer's Directions Section A2.10.	
842000	Buildings		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	Buildings - Acquisitions		To be used where assets are purchased for full or part consideration.	
842120	Buildings - Sales		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	Buildings - Transfers In	✓	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).	

STANDARD CLASSIFICATION CODES

		NON CASH	EXPLANATION	TAX FLA
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>	✓ <input type="checkbox"/>		
842160	<i>Buildings - Capitalised Expenditure</i>			
842170	<i>Buildings - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>		
842200	Accumulated Depreciation - Buildings			
842210	<i>Current Depreciation - Buildings</i>	✓ <input type="checkbox"/>		
842220	<i>Accumulated Depreciation - Buildings Sales</i>			
842230	<i>Accumulated Depreciation - Buildings Transfers</i>	✓ <input type="checkbox"/>		
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>	✓ <input type="checkbox"/>		
843000	Infrastructure Assets			
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).	

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
843150	<i>Infrastructure Assets - Revaluation Increment/Decrement</i>	✓ <input type="checkbox"/>		
843160	<i>Infrastructure Assets - Capitalised Expenditure</i>			
843170	<i>Infrastructure Assets - Impairment</i>	✓ <input type="checkbox"/>		
843200	Accumulated Depreciation - Infrastructure Assets			
843210	<i>Current Depreciation - Infrastructure Assets</i>	✓ <input type="checkbox"/>		
843220	<i>Accumulated Depreciation - Infrastructure Assets</i>			
843230	<i>Accumulated Depreciation - Infrastructure Assets Transfers</i>	✓ <input type="checkbox"/>		
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>	✓ <input type="checkbox"/>		
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>	✓ <input type="checkbox"/>		
843360	<i>Power and Water Utility Infrastructure Assets - Capitalised Expenditure</i>			

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are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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843370	<i>Power and Water Utility Infrastructure Assets - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>	
843400	Accumulated Depreciation - Power and Water Utility Infrastructure Assets		
843410	<i>Current Depreciation - Power and Water Utility Infrastructure Assets</i>	✓ <input type="checkbox"/>	
843420	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Sales</i>		
843430	<i>Accumulated Depreciation - Power and Water Utility Infrastructure Assets Transfers</i>	✓ <input type="checkbox"/>	
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>	✓ <input type="checkbox"/>	
844000	Construction (Works in Progress)		
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</i>	✓ <input type="checkbox"/>	
844130	<i>NT Government Capital Works Program - Transfers Out</i>	✓ <input type="checkbox"/>	
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>	✓ <input type="checkbox"/>	

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STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
844230	<i>Recoverable Works Projects - Transfers Out</i>	✓ <input type="checkbox"/>		
844240	<i>Recoverable Works Projects - Capitalised</i>			
844300	Commonwealth Capital Works Program (Works in Progress)		To facilitate the separate recognition of works in progress relating to Commonwealth funding	
844310	<i>Commonwealth Capital Works Program - Acquisitions</i>			
844320	<i>Commonwealth Capital Works Program - Transfers</i>	✓ <input type="checkbox"/>		
844330	<i>Commonwealth Capital Works Program - Transfers Out</i>	✓ <input type="checkbox"/>		
844340	<i>Commonwealth Capital Works Program - Capitalised Expenditure</i>			
845000	Plant and Equipment			
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).	
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>	✓ <input type="checkbox"/>		
845160	<i>Plant and Equipment - Capitalised Expenditure</i>			
845170	<i>Plant and Equipment - Impairment</i>	✓ <input type="checkbox"/>		
845200	Accumulated Depreciation - Plant and Equipment			
845210	<i>Current Depreciation - Plant and Equipment</i>	✓ <input type="checkbox"/>		

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Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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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>	✓ <input type="checkbox"/>	
846000	Computer Software		
846100	Computer Software		
846110	<i>Computer Software - Acquisitions</i>		
846120	<i>Computer Software - Sales</i>		
846130	<i>Computer Software - Transfers In</i>	✓ <input type="checkbox"/>	
846140	<i>Computer Software - Transfers Out</i>	✓ <input type="checkbox"/>	
846150	<i>Computer Software - Reval Increment/Decrement</i>	✓ <input type="checkbox"/>	
846160	<i>Computer Software - Capitalised Expenditure</i>		
846170	<i>Computer Software - Impairment</i>	✓ <input type="checkbox"/>	
846200	Accumulated Amortisation - Computer Software		
846210	<i>Current Amortisation - Computer Software</i>	✓ <input type="checkbox"/>	
846220	<i>Accumulated Amortisation - Computer Software Sales</i>		
846230	<i>Accumulated Amortisation - Computer Software Transfers</i>	✓ <input type="checkbox"/>	
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>	✓ <input type="checkbox"/>	
847000	Computer Hardware		
847100	Computer Hardware		

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847110	<i>Computer Hardware - Acquisitions</i>		
847120	<i>Computer Hardware - Sales</i>		
847130	<i>Computer Hardware - Transfers In</i>	✓ <input type="checkbox"/>	
847140	<i>Computer Hardware - Transfers Out</i>	✓ <input type="checkbox"/>	
847150	<i>Computer Hardware - Reval Increment/Decrement</i>	✓ <input type="checkbox"/>	
847160	<i>Computer Hardware - Capitalised Expenditure</i>		
847170	<i>Computer Hardware - Impairment</i>	✓ <input type="checkbox"/>	
847200	Accumulated Depreciation - Computer Hardware		
847210	<i>Current Depreciation - Computer Hardware</i>	✓ <input type="checkbox"/>	
847220	<i>Accumulated Depreciation - Computer Hardware</i>		
847230	<i>Accumulated Depreciation - Computer Hardware Transfers</i>	✓ <input type="checkbox"/>	
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>	✓ <input type="checkbox"/>	
848000	Transport Equipment		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>	✓ <input type="checkbox"/>	
848140	<i>Transport Equipment - Transfers Out</i>	✓ <input type="checkbox"/>	
848150	<i>Transport Equipment - Revaluation Increment/Decrement</i>	✓ <input type="checkbox"/>	
848160	<i>Transport Equipment - Capitalised Expenditure</i>		
848170	<i>Transport Equipment - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>	

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

848200	Accumulated Depreciation - Transport Equipment			
848210	Current Depreciation - Transport Equipment	✓	<input type="checkbox"/>	
848220	Accumulated Depreciation - Transport Equipment Sales			
848230	Accumulated Depreciation - Transport Equipment Transfers	✓	<input type="checkbox"/>	
848240	Accumulated Depreciation - Transport Equipment Revaluation Adjustments	✓		To record adjustments to accumulated depreciation resulting from the revaluation of assets
848270	Accumulated Depreciation Transport Equipment - Impairment Adjustment	✓	<input type="checkbox"/>	
849000	Cultural Assets			To record heritage and cultural assets not recorded in other asset classes.
849100	Cultural Assets			
849110	Cultural Assets - Acquisitions			
849120	Cultural Assets - Sales			
849130	Cultural Assets - Transfers In	✓	<input type="checkbox"/>	
849140	Cultural Assets - Transfers Out	✓	<input type="checkbox"/>	
849150	Cultural Assets - Reval Increment/Decrement	✓	<input type="checkbox"/>	
849160	Cultural Assets - Capitalised Expenditure			
849170	Cultural Assets - Impairment Decrement/Reversal	✓	<input type="checkbox"/>	
849200	Accumulated Depreciation - Cultural Assets			
849210	Current Depreciation - Cultural Assets	✓	<input type="checkbox"/>	
849220	Accumulated Depreciation - Cultural Assets Sales			
849230	Accumulated Depreciation - Cultural Assets Transfers	✓	<input type="checkbox"/>	
849240	Accumulated Depreciation - Cultural Assets Revaluation Adjustments	✓		To record adjustments to accumulated depreciation resulting from the revaluation of assets
849270	Accumulated Depreciation - Cultural Assets Impairment Adjustments	✓	<input type="checkbox"/>	

850000 Intangibles

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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STANDARD CLASSIFICATION CODES

NON CASH	EXPLANATION	TAX FLA
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851000 Intangibles

851100 Intangibles

851110 *Intangibles - Acquisitions*851120 *Intangibles - Sales*851130 *Intangibles - Transfers In*✓ 851140 *Intangibles - Transfers Out*✓ 851150 *Intangibles - Revaluation Increment / Decrement*✓ 851160 *Intangibles - Capitalised Expenditure*851170 *Intangibles - Impairment Decrement/Reversal*✓

851200 Accumulated Amortisation - Intangibles

851210 *Current Amortisation - Intangibles*✓ 851220 *Accumulated Amortisation - Intangibles Sales*851230 *Accumulated Amortisation - Intangibles Transfers*✓ 851240 *Accumulated Amortisation - Intangibles Revaluation Adjustments*

✓

To record adjustments to accumulated amortisation resulting from the revaluation of assets.

851270 *Accumulated Amortisation - Intangibles Impairment Adjustments*✓ **860000 Biological Assets****861000 Biological Assets**

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*✓

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA**870000 Property, Plant and Equipment Under Finance Lease****872000 Buildings Under Finance Lease**

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

872210 *Current Amortisation - Buildings Under Finance*✓ 872220 *Accumulated Amortisation - Buildings Under
Finance Lease - Sales*872230 *Accumulated Amortisation - Building Under Finance
Lease - Transfers*872240 *Accumulated Amortisation - Building Under Finance
Lease Revaluation Adjustments*✓ 872270 *Accumulated Amortisation - Building Under Finance
Lease Impairment Adjustments*✓ **873000 Infrastructure Under Finance Lease**

873100 Infrastructure Under Finance Lease

873110 *Infrastructure Under Finance Lease - Acquisitions*873120 *Infrastructure Under Finance Lease - Sales*

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
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>	✓ <input type="checkbox"/>		
873160	<i>Infrastructure Under Finance Lease - Capitalised Expenditure</i>			
873170	<i>Infrastructure Under Finance Lease - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>		
873200	Accumulated Amortisation - Infrastructure Under Finance Lease			
873210	<i>Current Amortisation - Infrastructure Under Finance Lease</i>	✓ <input type="checkbox"/>		
873220	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Sales</i>			
873230	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Transfers</i>			
873240	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Revaluation Adjustment</i>	✓ <input type="checkbox"/>		
873270	<i>Accumulated Amortisation - Infrastructure Under Finance Lease - Impairment Adjustment</i>	✓ <input type="checkbox"/>		
874000	Construction (Work in Progress) Under Finance Lease			
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>			
875000	Plant and Equipment Under Finance Lease			

UPDATED: 9/03/2011 Non Cash - Account not used in derivation of Statement of Cash Flows Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
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>	✓ <input type="checkbox"/>		
875160	<i>Plant and Equipment Under Finance Lease - Capitalised Expenditure</i>			
875170	<i>Plant and Equipment Under Finance Lease - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>		
875200	Accumulated Amortisation - Plant and Equipment Under Finance Lease			
875210	<i>Current Amortisation - Plant and Equipment Under Finance Lease</i>	✓ <input type="checkbox"/>		
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>	✓ <input type="checkbox"/>		
876000	Computer Software Under Finance Lease			
876100	Computer Software Under Finance Lease			
876110	<i>Computer Software Under Finance Lease - Acquisitions</i>			

UPDATED: 9/03/2011 Non Cash - Account not used in derivation of Statement of Cash Flows Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

876120	<i>Computer Software Under Finance Lease - Sales</i>		
876130	<i>Computer Software Under Finance Lease - Transfers</i>		
876140	<i>Computer Software Under Finance Lease - Transfers Out</i>		
876150	<i>Computer Software Under Finance Lease - Reval Increment/Decrement</i>	✓ <input type="checkbox"/>	
876160	<i>Computer Software Under Finance Lease - Capitalised Expenditure</i>		
876170	<i>Computer Software Under Finance Lease - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>	
876200	Accumulated Amortisation - Computer Software Under Finance Lease		
876210	<i>Current Amortisation - Computer Software Under Finance Lease</i>	✓ <input type="checkbox"/>	
876220	<i>Accumulated Amortisation - Computer Software Under Finance Lease Sales</i>		
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>	✓ <input type="checkbox"/>	
877000	Computer Hardware Under Finance Lease		
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>		

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
877140	<i>Computer Hardware Under Finance Lease - Transfers Out</i>			
877150	<i>Computer Hardware Under Finance Lease - Reval Increment/Decrement</i>	✓ <input type="checkbox"/>		
877160	<i>Computer Hardware Under Finance Lease - Capitalised Expenditure</i>			
877170	<i>Computer Hardware Under Finance Lease - Impairment Decrement/Reversal</i>	✓ <input type="checkbox"/>		
877200	Accumulated Amortisation - Computer Hardware Under Finance Lease			
877210	<i>Current Amortisation - Computer Hardware Under Finance Lease</i>	✓ <input type="checkbox"/>		
877220	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Sales</i>			
877230	<i>Accumulated Amortisation - Computer Hardware Under Finance Lease Transfers</i>			
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>	✓ <input type="checkbox"/>		
878000	Transport Equipment Under Finance Lease			
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>			

STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA878150 *Transport Equipment Under Finance Lease - Reval
Increment/Decrement*✓ 878160 *Transport Equipment Under Finance Lease -
Capitalised Expenditure*878170 *Transport Equipment Under Finance Lease -
Impairment Decrement/Reversal*✓ 878200 Accumulated Amortisation - Transport Equipment
Under Finance Lease878210 *Current Amortisation - Transport Equipment Under
Finance Lease*✓ 878220 *Accumulated Amortisation - Transport Equipment
Under Finance Lease Sales*878230 *Accumulated Amortisation - Transport Equipment
Under Finance Lease Transfers*878240 *Accumulated Amortisation - Transport Equipment
Under Finance Lease Revaluation Adjustments*

✓

To record adjustments to accumulated depreciation resulting from the
revaluation of assets878270 *Accumulated Amortisation - Transport Equipment
Under Finance Lease Impairment Adjustment*✓ **900000 Liabilities****910000 Current Liabilities****911000 Deposits Held**

911100 Accountable Officer's Trust Account

911200 Clearing Money

911300 Interest Bearing Deposits

911400 Agency Cash Invested by CHA

Financial obligations payable within the next 12 months.

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.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).

Use restricted to Central Holding Authority.

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

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STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

911500	Non Government Works		Transactions related to a recoverable works project, which will not become an NT Government asset upon completion.
911700	DBE ICT Clearing Account		
911900	Deposits Held - Other		
912000	Payables		
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.
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		

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

912510	<i>Outputs Payable</i>		Use restricted to Central Holding Authority.
912520	<i>Community / Government Service Obligations</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.
913000	Accrued Expenses		
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).
914000	Unearned Revenue		
914100	Unearned Revenue - Charges		
914200	Unearned Revenue - Capital Contributions		
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		
915000	Provision for Employee Entitlements		
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.

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

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		
916000	Other Provisions		
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		
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		
917000	Borrowings		
917100	Loans		Loans which are for income generation and liquidity management purposes.
917110	<i>Loans Received</i>		
917120	<i>Loans Repaid</i>		
917130	<i>Loans Waivered</i>	✓ <input type="checkbox"/>	

UPDATED: 9/03/2011

Non Cash - Account not used in derivation
of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags
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STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

917140	<i>Transfer of Compound Interest at Face Value</i>			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.
918000	Finance Lease Liability			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			
919000	Advances Payable			
919100	Advances Payable			Includes advances payable for policy purposes rather than income generation/liquidity management purposes.
919110	<i>Advances Received</i>			
919120	<i>Advances Repaid</i>			
919130	<i>Advances - Transfers In/Out</i>	✓	<input type="checkbox"/>	
919140	<i>Advances Waivered</i>	✓	<input type="checkbox"/>	
921000	Superannuation Liability			
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.

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag

Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
921200	Superannuation Liability - Transfers	✓	Use restricted to Central Holding Authority.	
922000	Self-Insurance Liability		Use restricted to Central Holding Authority.	
923000	Workers Compensation Liability		Use restricted to Central Holding Authority.	
930000	Non Current Liabilities		Financial obligations which are not payable within the next 12 months.	
931000	Payables - Non Current			
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.	
932000	Unearned Revenue - Non Current			
932900	Other Unearned Revenue - Non Current			
933000	Provision for Employee Entitlements - Non Current			
933100	Long Service Leave - Non Current			
933110	<i>Long Service Leave - Non Current</i>		Portion of liability which is not payable to the employee within the next 12 months.	
933120	<i>Long Service Leave - Super on costs - Non Current</i>			
933200	Recreation Leave - Non Current			
933300	Purchased Recreation Leave - Non Current			
933400	Extended Leave (5 Year Scheme) - Non Current			
934000	Other Provisions - Non Current			
934100	Deferred Income Tax Liabilities - Non Current		Applies only to those GBDs who are required to adopt the Tax Equivalent Regimes.	
934900	Provisions Other - Non Current			
935000	Borrowings - Non Current			
935100	Loans - Non Current			

UPDATED: 9/03/2011 Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

**NON
CASH**

EXPLANATION

**TAX
FLA**

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.
936000	Finance Lease Liability - Non Current		Amounts due after 12 months under finance lease arrangements.
936100	Plant and Equipment Finance Lease Liability - Non		
936200	Computer Software Finance Lease Liability - Non Current		
936300	Computer Hardware Finance Lease Liability - Non		
936400	Transport Equipment Finance Lease Liability - Non Current		
936500	Building Finance Lease Liability - Non Current		
936600	Construction (WIP) Finance Lease Liability - Non		
936700	Infrastructure Finance Lease Liability - Non Current		
937000	Advances Payable - Non Current		
937100	Advances Payable - Non Current		
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
938000	Superannuation Liability - Non Current		
938100	Superannuation Liability - Non Current	✓	Use restricted to Central Holding Authority.
938200	Superannuation Liability - Non Current - Transfers	✓	Use restricted to Central Holding Authority.
939000	Worker's Compensation Liability - Non Current		
990000	Equity		
991000	Capital		
	has been provided.		Only to be used where approval under section 36 of the Financial Management Act
991110	<i>Equity Injections</i>		

UPDATED: 9/03/2011

Non Cash - Account not used in derivation of Statement of Cash Flows

Tax Flag Codes which may contain transactions attracting FBT (F) or Payroll Tax (P). These flags are to be used as a guide only. Refer to relevant Treasury Circulars for further information.

STANDARD CLASSIFICATION CODES

STANDARD CLASSIFICATION CODES		NON CASH	EXPLANATION	TAX FLA
991111	Capital Appropriation		NT funded Capital Appropriation for capital items	
991112	Other Equity Injections		Transfers of cash equity amounts	
991113	Specific Purpose Payments - Capital		Specific Purpose Commonwealth Funding for capital items, on passed from CHA.	
991114	National Partnerships - Capital		National Partnership Commonwealth Funding for capital items, on passed from CHA.	
991115	Commonwealth - Capital		General Commonwealth Capital Funding for capital items - generally used to record Commonwealth funding for capital works in cases where client agencies collect capital grants from the Commonwealth as Territory Revenue .which are not part of the SP or NP arrangements.	
991120	<i>Equity Withdrawals</i>			
991130	<i>Equity Transfers In</i>			
991131	Equity Transfers In - Non Cash	✓ <input type="checkbox"/>		
991140	<i>Equity Transfers Out</i>			
991141	Equity Transfers Out - Non Cash	✓ <input type="checkbox"/>		
992000	Reserves			
992100	Asset Revaluation Reserve	✓	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.	
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	✓ <input type="checkbox"/>		
993000	Accumulated Funds			
993100	Current Year Surplus / (Deficit)	✓ <input type="checkbox"/>		
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.	

STANDARD CLASSIFICATION CODES

NON
CASH

EXPLANATION

TAX
FLA

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*