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CHART OF ACCOUNTS

CDATA STANDARD

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CHART OF ACCOUNTS

Provides for 9 Branches / 99 Divisions

Group 1 — Livestock Trading (CR)

Code Range: 1 to 10

SECTION 1 –(DR) 1-5

- 1 — Opening Stock
- 2 — Purchases
- 3 — Natural Increase
- 4 — Transfers

SECTION 2 – (CR) 6-10

- 6 — Sales
- 7 — Deaths
- 8 — Rations
- 10 — Closing Stock

Group 2 — Manufacturing Account (DR)

Code Range: 11 to 89

SECTION 1 – DIRECT MATERIALS 11-31

- 11 — Opening Stock — Raw Materials
- 12 — Opening Stock — Spare Parts
- 13 — Opening Stock — Merchandise
- 16 — Opening Work in Progress
- 17 — Purchases — Raw Materials
- 18 — Purchases — Spare Parts
- 19 — Purchases — Merchandise
- 22 — Freight — Inwards
- 26 — Closing Stock — Raw Materials
- 27 — Closing Stock — Spare Parts
- 28 — Closing Stock — Merchandise
- 31 — Closing Work in Progress

SECTION 2 – DIRECT LABOUR (DR) 32-39

- 32 — Opening Work in Progress
- 33 — Wages Direct
- 34 — Wages Bonus — Production
- 39 — Closing Work in Progress

SECTION 3 – MANUFACTURING OVERHEADS 40-74

- 40 — Opening Work in Progress
- 41 — Accident Pay
- 42 — Advertising Classified
- 43 — Annual Leave & Stat Hols
- 45 — Board & Lodgings
- 46 — Crew Expenses
- *47 — Depreciation — Plant & Machinery

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- *48 — Depreciation — Buildings
- *49 — Depreciation — Inventories
- 50 — Electricity —
- 53 — Hire Purchase Charges
- 54 — Hire of Plant
- 55 — Insurance All Risks
- 56 — Insurance — Workers Comp
- 57 — Light, Power & Gas
- 58 — Leasing Costs
- 59 — Long Service Leave
- 60 — Motor Vehicle Expenses
- 62 — Payroll Tax
- 64 — Rates
- 65 — Repairs & Maintenance
 Plant & Machinery
- 66 — Repairs & Maintenance
 Factory, Fixtures & Fittings
- 67 — Repairs & Maintenance Buildings
- 68 — Repairs & Maintenance Vehicles
- 70 — Rent
- 72 — Safety & Protective Clothing
- 73 — Security — Night Watch
- 74 — Sick Pay

Group 2 — Manufacturing Account (DR)

Code Range: 11 to 89

- 75 — Staff Expenses
- 76 — Sundry Expenses
- 77 — Superannuation
- 79 — Technical Fees
- 80 — Tank Repairs
- 81 — Tool Replacements
- 82 — Training Costs — Employee
- 86 — Wages Indirect
- 87 — Wages Supervision
- 89 — Closing Work in Progress

Group 3 — Trading Account (CR)

Code Range: 90 to 209

SECTION 1 — (CR) 90-91

- 90 — Sales
- 91 — Less Sales tax

SECTION 2 (CR) 92-104

- 92 — Sales
- 100 — Sales & Contracts
- 101 — Building Contracts

SECTION 3 — (DR) 105-126

- 105 — Opening Stock

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- 106 — Opening Stock Finished Goods
- 109 — Opening Work in Progress
- 110 — Cost of Production
- 111 — Purchases
- 115 — Materials
- 118 — Freight
- 120 — Subcontractors
- 123 — Wages

SECTION 4 – (CR) 127-139

- 130 — Closing Stock
- 131 — Closing Stock Finished Goods
- 134 — Closing Work in Progress

SECTION 5 – DIRECT EXPENSES (DR) 140-171

- 140 — Advertising
- 141 — Annual Leave
- 143 — Bonuses
- 144 — Cleaning
- 145 — Cartons & Containers
- 146 — Commission Paid
- 149 — Direct mail
- *150 — Depreciation
- *151 — Depreciation — Buildings
- *152 — Depreciation — Furniture
- *153 — Depreciation — Plant
- *154 — Depreciation — Vehicles
- *155 — Depreciation — Inventories
- 157 — Electricity & Gas
- 159 — Factory Charges
- 160 — Freight & Cartage
- 163 — Hire of Plant
- 164 — Hire Purchase Charges
- 166 — Insurance
- 167 — Insurance — Vehicles
- 168 — Insurance — Workers Comp
- 170 — Lease Rental & Charges
- 171 — Laundry

SECTION 5 DIRECT EXPENSES (DR) 172-209

- 172 — Long Service Leave Paid
- 175 — Motor Vehicle Expenses
- 177 — Packing & Wrapping
- 178 — Payroll Tax
- 179 — Postage & Duty Stamps
- 181 — Rates & Land Tax
- 182 — Repairs & Maintenance — Building
- 183 — Repairs & Maintenance — Plant
- 184 — Repairs & Maintenance
- 186 — Rent
- 187 — Road Tax
- 188 — Royalties
- 190 — Sick Leave
- 191 — Show Expenses
- 192 — Staff Amenities
- 193 — Subcontractors
- 195 — Technical Fees

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- 196 — Telephone
- 197 — Travelling & Entertainment
- 198 — Telex & Cables
- 200 — Wages
- 205 — Workshop Supplies
- 206 — Wrapping Materials

Group 4 — Income (CR)

Code Range: 210 to 279

- 215 — Administration Charges
- 216 — Agistment
- 221 — Commissions
- 223 — Compensation
- 224 — Contract Receipts
- 227 — Discount Received
- *228 — Dividends Public Companies
- *229 — Dividends Private Companies
- *230 — Dividends Subsidiaries
- *231 — Dividends Related Companies
- 234 — Entrance Fees
- 237 — Fees received
- 239 — Gross Fees
- 240 — Gross Receipts
- 242 — Hiring Charges
- 243 — Hire of Plant
- 245 — Insurance recoveries
- *246 — Interest Received
- *247 — Interest — Holding Company
- *248 — Interest — Subsidiaries
- *249 — Interest — Related Companies
- *252 — Profit on sale of Fixed Asset
- 253 — Management Fees
- *254 — Provision written back
- 255 — Rebates Received
- 256 — Rents Received
- 257 — Royalties Received
- *258 — Revaluation Non Current Assets
- 259 — Sales
- 260 — Sales & Contracts
- 261 — Sales — Milk
- 262 — Sales — Fodder
- 263 — Sales — Fruit & Vegetables
- 264 — Sales — Grain
- 268 — Sales — Poultry Eggs
- 269 — Sales — Skins
- 270 — Sales — Timber
- 271 — Sales — Wheat
- 272 — Sales — Wool
- 273 — Sharefarming
- 274 — Subscriptions

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Group 5 — Expenses (DR)

Code Range: 280 to 494

- 280 — Accountancy
- 281 — Administration Charges
- 282 — Advertising & Promotion
- 283 — Agistment
- *285 — Amortisation — Investments
- *286 — Amortisation — Intangibles
- *287 — Amortisation — Other
- *288 — Amortisation of Capitalised Leases
- 289 — Artificial Breeding
- *290 — Auditors Remuneration — Fees
- *291 — Auditors Remuneration — Other
- *293 — Bad Debts
- 294 — Bags, Packs, Twine
- 295 — Bank Charges
- 296 — Bedding & Linen
- 297 — Bank Card Charges
- 298 — Bonuses
- 299 — Bore Sinking
- 300 — Borrowing Expenses
- 303 — Caretaking
- 304 — Cases & Labels
- 305 — Claims
- 306 — Cleaning
- 307 — Clearing
- 308 — Collection Costs
- 309 — Commission
- 310 — Compensation
- 311 — Consultants Fees
- 312 — Contracts
- 313 — Crockery, Cutlery, Glassware
- 316 — Dairy Supplies
- 317 — Dam Sinking Cleaning
- 318 — Debt Collection
- *319 — Depreciation — Inventories
- *320 — Depreciation
- *321 — Directors Fees — Full Time
- *322 — Directors Fees — Other
- 323 — Discounts allowed
- 324 — Disbursements
- 325 — Dogs & Maintenance
- 326 — Donations
- *327 — Doubtful Debts Provision
- 328 — Droving
- 329 — Earthworks
- 330 — Electricity & Gas
- 331 — Employees Board & Lodgings
- 332 — Entertainment
- 334 — Farm Management
- 335 — Fencing
- 336 — Fertiliser & Spreading
- 337 — Filing Fees
- 338 — Fines
- 339 — Fielding Fees
- 340 — Flowers

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- 341 — Fodder
- 342 — Freight & Cartage
- 343 — Fuel & Lubricants
- 344 — Fringe Benefits Tax
- 346 — Gardening
- 347 — General Expenses
- 351 — Hay, Carting, Baling
- 352 — Harvesting
- 353 — Herd Registration, Testing
- 354 — Hire of Plant
- 355 — Hire Purchase Charges
- *356 — Holiday Pay Provision
- 358 — Insurance
- *360 — Interest
- *361 — Interest — Bank
- *362 — Interest — Holding Company
- *363 — Interest — Loans & Mortgages
- *364 — Interest — Subsidiary Companies
- *365 — Interest — Related Companies
- *366 — Interest — Shareholders
- *367 — Interest on Capitalised Leases
- 370 — Journals & Reference Books
- 373 — Kitchen Supplies
- 375 — Land tax
- 376 — Laundry
- 377 — Leasing Charges
- 378 — Lease Charges Motor Vehicle
- 379 — Less Personal use
- 380 — Legal Costs
- 381 — License Fee
- 382 — Licences, Registrations, Permits
- 383 — Loading Costs
- *384 — Loss on Sale of Fixed Asset
- *386 — Long Service Leave Provision
- 389 — Management Fees
- 390 — Materials
- 391 — Medical Supplies
- 392 — Motor vehicle Expenses
- 393 — Less Personal use
- 394 — Mulesing
- 395 — Music & Entertainers
- 396 — Newspapers & Magazines
- 400 — Office Expenses
- 404 — Packing
- 405 — Payroll Tax
- 406 — Pest Control
- 407 — Petty Cash
- 408 — Plans & Permits
- 410 — Postage
- 412 — Printing & Stationery
- 413 — Protective Clothing
- *414 — Provision for Dimin'tn of Invest
- 415 — Purchases
- 420 — Rates
- 421 — Rebates
- 422 — Rent
- 424 — Repairs & Maintenance

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- 429 — Representation Fees
- *430 — Revaluation Non Current Assets
- 432 — Road Tax
- 433 — Royalties
- 440 — Salaries
- 442 — Secretarial Fees
- 443 — Security
- 445 — Seed
- 446 — Seed Cleaning, Grading
- 447 — Service Fees
- 448 — Sharefarming Expenses
- 450 — Shearing & Crutching
- *451 — Sick Pay Provision
- 453 — Signwriting
- 454 — Silage
- 455 — Soil Conservation
- 456 — Sprays & Spraying
- 457 — Staff Amenities
- 458 — Staff Training
- 459 — Stocktaking
- 460 — Storage
- 461 — Stud Fees
- 462 — Sub Contractors
- 463 — Subscriptions
- 464 — Superannuation
- 469 — Tableware
- 470 — Telephone
- 471 — Telex & Cables
- 475 — Tools
- 476 — Towing Charges
- 477 — Travelling Expenses
- 478 — Travelling
- 479 — Travelling Expenses — Overseas
- 480 — Tyres & Tubes
- 483 — Uniforms
- 485 — Valuation Fees
- 486 — Veterinary Fees Supplies
- 488 — Wages
- 489 — Window Dressing
- 490 — Weighing Charges
- 491 — Wool Classing
- 492 — Woolpacks
- 493 — Workshop Expenses
- 494 — Wrappings

Group 6 — Non-operating Income and Expenses (CR)

Code Range: 495 to 517

SECTION 1 – NON-OPERATING INCOME (CR) 495-509

- *495 — Dividends Subsidiary Companies
- *496 — Dividends Related Companies
- *497 — Dividends Received
- *498 — Revaluation Non Current Assets
- *499 — Interest Received
- *500 — Provisions Written Back

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- *501 — Interest Holding Company
- *502 — Interest Subsidiary Companies
- *503 — Abnormal Items
- *504 — Interest Related Companies
- 505 — Rents Received
- 506 — Bad Debts Recovered
- 507 — Depreciation Written Back
- *508 — Profit on Sale of Fixed Assets
- 509 — Share in Partnership

SECTION 2 – NON-OPERATING EXPENSES (DR) 510-517

- *510 — Loss on Sale of Fixed Assets
- *514 — Revaluation Non Current Assets
- *515 — Abnormal Items

Group 7 — Income Tax (DR)

Code Range: 518 to 521

SECTION 1 (DR) 518-519

- 518 — Income Tax applicable to Operating Profit
- 1 Prima facie tax payable
- 4 Non-allowable building depreciation
- 6 Fringe benefits tax
- 8 Amortisation of intangible assets
- 10 Non-deductible foreign exchange losses
- 12 Timing differences
- 49 Non-allowable expenses
- 52 Rebateable dividends
- 54 Timing differences
- 56 Research and development concession
- 58 Prior year losses
- 60 MIC investment concession
- 99 non-assessable income
- 519 — Over (under) Provision of tax

SECTION 2 – (DR) 520-521

- 520 — Income Tax applicable to Profit on Extraordinary Items
- 521 — Over (under) Provision of tax

Group 8 — Extraordinary items and Appropriations (DR)

Code Range: 522 to 549

SECTION 1 – EXTRAORDINARY ITEMS (CR) 522-525

- 522 — Gain on Disposal — Investments
- 523 — Loss on Disposal — Investments
- 524 — Gain on Disposal — Freehold Land and Buildings

SECTION 2 – MINORITY INTEREST (DR) 526-527

- 526 —
- 527 —

SECTION 3 (DR) 528-529

- 528 — Retained Profits at July 1
- 529 — Accumulated Losses at July 1

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SECTION 4 – TRANSFERS FROM RESERVES (CR) 531-534

- 531 — General Reserve
- 532 — Investment Realisation

SECTION 5 – DIVIDENDS (DR) 535-541

- 535 — Ordinary Dividend Paid
- 536 — Ordinary Dividend Proposed
- 537 — Preference Dividend Paid
- 538 — Preference Dividend Proposed
- 539 — Interim Dividend Paid

SECTION 6 – TRANSFER TO RESERVES (DR) 542-546

- 542 — Asset Revaluation Reserve
- 543 — Capital Reserve
- 544 — General Reserve

SECTION 7 – OTHER APPROPRIATIONS (DR) 547-549

Group 9 — Authorised Capital (DR)

Code Range: 550 to 559

Group 10 — Share Capital and Reserves (CR)

Code Range: 560 to 579

SECTION 1 – ISSUED CAPITAL (CR) 560-569

SECTION 2 – RESERVES (CR) 570-576

- 570 — Asset Revaluation Reserve
- 572 — Capital Reserve
- 573 — Share Premium Reserve
- 576 — General Reserve

SECTION 3 _CR) 577-579

- 577 — Minority Shareholder Interests

Group 11 — Capital and Current Accounts (CR)

Code Range: 580 to 619

SECTION 1 – (CR) 580-584

- 580 — Capital Account

SECTION 2 _ (CR) 585-599

- 585 — Opening Balance
- 586 — Capital Contributed

SECTION 3 – (DR) 600-615

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600 — Drawings

SECTION 1 – (CR) 616-619

Group 12 — (CR)

Code Range: 620 to 649

Group 13 — Property Plant and Equipment (DR)

Code Range: 650 to 699

SECTION 1 – LAND AND BUILDINGS (DR) 650-669

- 650 — Land at Cost
- 651 — Land & Buildings at Cost
- 652 — Buildings under Construction at Cost to Date
- 654 — Land — at Cost

SECTION 2 – PLANT AND EQUIPMENT (DR) 670-699

- 670 — Structural Improvements — Cost
- 671 — Less Provision for Depreciation
- 672 — Buildings — at Cost
- 673 — Less Prov'n for Depreciation
- 674 — Plant & Equipment — at Cost
- 675 — Less Provision for Depreciation
- 676 — Motor Vehicles — at Cost
- 677 — Less Provision for Depreciation
- 678 — Office Equipment — at Cost
- 679 — Less Provision for Depreciation
- 682 — Furniture & Fittings — at Cost
- 683 — Less Provision for Depreciation
- 684 — Leasehold Improvements at Cost
- 685 — Less Written off

Group 14 — Investments (DR)

Code Range: 700 to 739

SECTION 1 – CURRENT (DR) 700-719

SECTION 2 – NON-CURRENT (DR) 720-739

- 720 — Shares in Public Companies at Cost
- 721 — Shares in Private Companies
- 722 — Shares in Subsidiary Companies at Cost
- 723 — Shares in Related Companies at Cost
- 733 — Loans — Secured
- 734 — Loans — Unsecured
- 735 — Equity in Partnership

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Group 15 — Intangible Assets (DR)

Code Range: 740 to 759

- 740 — Formation Expenses at Cost
- 755 — Borrowing Costs Sinking Fund
- 756 — Less Written Off
- 757 — Goodwill at Cost
- 758 — Goodwill on Consolidation

Group 16 — Non-current Assets (DR)

Code Range: 760 to 799

SECTION 1- INVENTORIES (DR) 760-765

SECTION 2 – RECEIVABLES 766-790

- 766 — Loans to Holding Company (Unsecured)
- 767 — Loans to Subsidiary Companies (Unsecured)
- 771 — Loans to Related Companies (Unsecured)
- 777 — Loans to Shareholders (Unsecured)
- 781 — Loans to Directors (Unsecured)
- 786 — Loans Secured
- 790 — Loans Unsecured

SECTION 3 – OTHER (DR) 791-799

- 795 — Future Income Tax Benefits
- 797 — Amounts Owing on Term Sales
- 798 — Less Provision for Unrealised Profits

Group 17 — Current Assets (DR)

Code Range: 800 to 899 — Provides for 9 Branches / 99 Divisions

SECTION 1 – CASH (DR) 800-819

- 800 — Cash in Hand
- 801 — Cash at Bank
- 811 — Savings Accounts
- 814 — Interest Bearing Deposits
- 816 — Deposits at Call
- 818 — Deposits Refundable

SECTION 2 – RECEIVABLES (DR) 820-840

- 820 — Trade Debtors
- 821 — Less Prov'n for Doubtful Debts
- 822 — Other Debtors
- 823 — Less prov'n for Doubtful Debts
- 824 — Agents Current Accounts
- 826 — Solicitors Trust Account
- 828 — Income Accrued
- 829 — Loans at Call — Secured
- 839 — Loans at Call — Unsecured

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SECTION 2 – RECEIVABLES (DR) 841-869

- 843 — Loans to Employees — Unsecured
- 844 — Shareholders Loans at Call — Unsecured
- 855 — Directors Loans at Call — Unsecured
- 865 — Loans Holding Company — Unsecured
- 866 — Loan Subsidiary Companies- Unsecured
- 867 — Loan Related Companies — Unsecured
- 868 — Amounts Owing on Term Sales
- 869 — Less Provisions for Unrealised Profits

SECTION 3 – INVENTORIES (DR) 870-881

- 870 — Land held for Resale at Cost
- 871 — Land Development Costs to Date
- 880 — Trading shares on hand

SECTION 3 INVENTORIES (DR) 882-891

- 883 — Sheep on Hand at Average Cost
- 884 — Cattle on Hand at Average Cost
- 885 — Horses on Hand at Average Cost
- 890 — Stock on Hand at Cost
- 891 — Work in Progress at Cost

SECTION 4 – OTHER (DR) 892-899

- 898 — Prepayments

Group 18 — Current Liabilities (CR)

Code Range: 900 to 959 — Provides for 9 Branches / 99 Divisions

SECTION 1 – CREDITORS & BORROWINGS (CR) 900-939

- 901 — Bank Overdraft
- 905 — Trade Creditors
- 908 — Other Creditors
- 911 — Agents Current Account
- 914 — Accrued Expenses
- 917 — Hire Purchase Instalments – within 12 months
- 919 — Hire Purchase Charges – not yet due
- 921 — Term Loan Instalments – within 12 monthsa
- 924 — Deposits Refundable
- 926 — Loans Holding Company – (Unsecured) at call
- 927 — Loans Subsidiary Companies – (Unsecured) at call
- 931 — Loans Related Companies (Unsecured) at call
- 934 — Shareholders Loans – (Unsecured) at call

SECTION 2 – OTHER (CR) 940-949

- 944 — Loans at Call (Secured)
- 949 — Loans at Call (Unsecured)

SECTION 3 – PROVISIONS (CR) 950-959

- 954 — Provision for Dividend
- 955 — Provision for Income Tax
- 956 — Provision for Holiday Pay
- 957 — Provision for Sick Pay
- 958 — Provision for Long Service Leave

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Group 19 — Non-current Liabilities (CR)

Code Range: 960 to 999 — Provides for 9 Branches / 99 Divisions

SECTION 1 – CREDITORS & BORROWINGS (DR) 960-984

963 — Term Loan Account
 966 — Loans Holding Company — Unsecured
 967 — Loans Subsidiary Companies Unsecured
 974 — Loans Related Companies — Unsecured
 978 — Shareholders Loans — Unsecured
 983 — Directors Loans Unsecured

SECTION 2 – PROVISIONS (CR) 985-993

985 — Provision for Deferred Income Tax

SECTION 3 – OTHER (DR) 994-999

999 — Suspense

Group 20 — Automatic Codes (DR)

Code Range: 1000 to 1100 — Provides for 9 Branches / 99 Divisions

1002 — Profit Livestock Trading
 1003 — Loss Livestock Trading
 1004 — Gross Profit Trading
 1005 — Gross Loss Trading
 1006 — Retained Profits
 1007 — Accumulated Losses
 1008 — Share of Profit
 1009 — Share of Loss
 1011 — Cost of Production
 1012 — Unallocated Profits
 1013 — Unallocated Losses
 1014 — Operating Profit Before Income Tax
 1015 — Operating Loss Before Income Tax
 1021 — Profit (Loss) After Tax
 1099 — Uncoded Transactions

Group 21 — Proprietors Funds (CR)

CODE RANGE: 1101 TO 1200 — Provides for 9 Branches / 99 Divisions

Group 22 — Operating Profit Before Income Tax — MPNL (CR)

Code Range: 1201 to 1300 — Provides for 9 Branches / 99 Divisions

1201 — Edit Division 1 Name
 1202 — Edit Division 2 Name

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Group 23 — Non-financial Data

Code Range: 1301 to 1500 — Provides for 9 Branches / 99 Divisions

1403 — Abnormal Income Items

1415 — Tax effect of abnormal expense items

Group 24 — Lease Commitments

Code Range: 1501 to 1550 — Provides for 9 Branches / 99 Divisions

SECTION 1 1501-1510

SECTION 2 – OPERATING LEASE LIABILITY 1511-1520

1511 — Not later than one year

1512 — Later than one year, but not later than two years

1513 — Later than two years, but not later than five years

1514 — Later than five years

SECTION 3 – FINANCE LEASE COMMITMENTS 1521-1550

1521 — Not later than one year

1522 — Later than one year, but not later than two years

1523 — Later than two years, but not later than five years

1524 — Later than five years

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