

Code	Description	Typically Used For	Not To Be Used For
CONSUMABLES			
411	Animal purchases	Cost of animals for use in labs	
412	Chemical/biological materials	Chemicals and Biological materials	
413	Equipment - repairs & maintenance	Repairs or maint. of any item of equip.	Repairs to buildings
414	Gases	Gases for use in laboratories	
415	Laboratory consumables	Misc. laboratory consumables	Animal Prchse/Chem & Bio Material/Gases
416	Library materials	Lib. m'trials not Prchsd from Lib. Fund	
417	Purchase of books	Library Use Only!!	School or office purchases (see 416)
419	Office consumables/ Stationery	Consumables including Comp. consumables	
420	Computer software and licences	Cost of software and licences	Comp. Consumables (419)/Equip. (545,547)
422	Workshop consumables/ materials		
426	Animal supplies	Animal feed etc.	Purchase of animals (see 411)
427	Safety/protection supplies	Protective clothing, boots, glasses etc.	Uniforms (see 321)
428	Trade Fairs - Promotions	International Office	Only for Budget Unit 4115
429	General consumables/ materials	Consumables not covered in 411-427	Expenses described in 411-428 (see 499)
SERVICES			
430	Advertising - Staff Recruitment	Advertising-any media-staff recruitment	Promotional advertising (see 431)
431	Advertising - Promotions	Promotion of MU or a course-any media	Staff Recruitment Advertising (see 430)
432	Audit fees	Statutory Audit Fees	Other professional fees (see 465)
435	Bad debts	Write-off of uncollectable debts	Financial Services Use Only!!
436	Binding	Book Binding-usually of Lib. collection	
439	Telephones/ Fax/ Telex		
440	Buildings & Grounds Expenses		
441	Computing services	Data Entry/Mngmnt Serv.-extrnl supplier	Computer consumables (see 419)
442	Conference fees	Conference & Seminar fees	Staff Train.(491)/Travel,Meals(531-539)
443	Consultant/ Contractor - Research	Payments for non-staff member services	Salary payments
444	Consultant/ Contractor - Other	Payments for non-staff member services	
445	Copyright charges	Payments for copying original works	Royalty payments (see 488)
446	Contract Payments/Personnel	Payments for short term labour hire	
447	Agents Commission	International Office & nceltr Use Only	
448	Entertaining - NON FBT	Staff & non-staff-approved dining rooms	FBT (see 449)
449	Entertaining - FBT	Staff-not in approved dining rooms	Non FBT entertaining (see 448)
450	Entertaining - Non Tax Deductible	C Card entertainment non staff, non ITC	
451	Examiners fees	Non-staff-exam. of	Salary payments (see 200-240)
453	Freight and Courier	Payments for freight charges or couriers	
454	Fringe benefits tax	Payments to ATO for FBT liabilities	Financial Services Use Only!!
456	Government Taxes	Cost of FID, account fees etc.	
457	Bank charges	Cost of FID, account fees etc.	
458	Long Term Lease		
459	Hire & lease expenses	Hiring or leasing equipment or premises	
461	Insurance	Premiums for fire and general insurance	Financial Services Use Only!!
465	Legal/ professional fees	Solicitors,Accountants,Valuers,Brokers ..	Audit fees(432)/Solicitor Disbursements
466	Loan repayments - principal		Financial Services Use Only!!
467	Loan repayments - interest		Financial Services Use Only!!

471	Maintenance contracts	Service Providers for maint. of equip.	
472	Motor vehicle operating expenses	Running exp. eg petrol,oil,R&M,rego,etc	FBT on motor vehicles (see 454)
475	On-line searching	Library Use Only!!	
476	Finishing		
481	Photocopying services	External photocopying services	Lease(459)/Maint.(413)/Consumables(418)
482	Postage	Australia Post or Internal Distribution	
483	Withholding Tax	Payments to ATO	
484	Printing expenses	Payments to external providers	Internal printing (see 519)
485	Uniforms		Safety Equipment (see 427)
486	MU Controlled Entities	Receipts from Uni. Controlled Companies	Student Bodies
487	Removal expenses	Removal of furniture etc.	
488	Royalties	Payment for use of Intellectual Property	
489	Subscriptions	Prof. body mbship/magazines/periodicals	
490	Freight & Cartage	Printery Use Only!!	
491	Staff Development/ Training	External training (in-house & external)	
492	Copy Charges		
493	Inks		
494	Film & Plates		
495	Paper		
496	Typesetting		
497	Equipment Licencing Fees		
498	Exchange Rate Variations	Variations in exchange rates on payments	
499	General services/ expenses	Cost of services not covered in 430-498	Expenses described in 431-498 (see 429)

MU INTERNAL CHARGES

511	Audio Visual Technical Services (AVTS)	Must be used with income code 161	
512	Workshop charges - Material	Must be used with income code 162	
513	Buildings & Grounds charges	Must be used with income code 163	Not workshop (see 512)
514	OCS -Telephone/ Fax Call Charges	Must be used with income code 164	External contractors or suppliers (441)
515	OCS - Other Charges	Must be used with income code 165	External contractors or suppliers (441)
516	Library - Photocopying charges	Must be used with income code 166	
517	Library - On Line Searches	Must be used with income code 167	
518	Design and Visual Production charges	Must be used with income code 169	
519	Printery charges	Must be used with income code 168	
520	Exam Marking	Must be used with income code 157	
521	Internal - Other	Must be used with income code 156	
522	Departmental/Divisional Contribution		
523	Infrastructure Costs - University	Must be used with income code 159	
524	Infrastructure Costs - Department	Must be used with income code 158	
525	Infrastructure Costs - Research Office	Must be used with income code 160	
526	Information Services charges	Must be used with income code 170	
527	Workshop charges - Labour	Must be used with income code 176	

TRAVEL			
531	Travel in Aust - accom, meals, etc		Fares (see 537)
533	Travel overseas - accom, meals,		Fares (see 539)
534	Travel - Vehicle Hire	Hire in Australia or overseas	Fares (see 537 or 539)
535	Travel Aust - fares/ kms expense	Kilometre reimbursement	Fares (see 537)
537	Travel in Aust - fares	Plane, train, bus, taxi, ferry fares	Accomm., Meals (531) or Km reimb.(535)
539	Travel overseas - fares		
INVENTORY / NON INVENTORY			
541	Equipment - inventory	Depreciable items (over \$5,000 in value)	Any computing related items (545, 547)
543	Equipment - non inventory	Non depreciable equip.(\$1,000 to \$4,999)	Any computing related items (545, 547)
545	Computing equip - inventory	Depreciable items (over \$5,000 in value)	Non computing assets (see 541, 543)
547	Computing equip - non inventory	Non depreciable equip.(\$1,000 to \$4,999)	Non computing assets (see 541, 543)
549	Furniture		
550	Artefacts	Purchase by Museums	Only for Budget Unit 7400
BUILDINGS & GROUNDS			
551	Mtce/ Repairs existing Services & Bldgs	Restoration to original state	
552	Upgrade/ Improvements Existing Bldgs		
553	New Building Works - Contract	Construction of additional/new buildings	
554	Building Consultants Fees	Architect/Engineer/Survey/Council Fees	Legal Fees (465)
555	Floor Coverings	Carpet, vinyl, tiles etc	
556	Site Works/ Services	Ext. of existing services to building	
557	Roadworks	Construct/Maintain/Upgrade roadworks	Paving (558)
558	Landscaping	Paving/Planting/Mowing/Irrigation etc	Roadworks (557)
559	Sculpture and Artworks	Purchase/Install/Maint Sculpture/Artwort	
563	Rates	Council Rates	
581	Electricity	Payments to an energy supplier	
582	Cleaning	Payments to cleaning contractors	
583	Gas	Payments to an energy supplier	
587	Water & Sewerage	Payments to Sydney Water	
591	Un-acquitted credit card expenditure	Consumables including Comp. consumables	