

General Ledger Policy Family Tree

Appendix 1 - General Ledger Policy Family Tree

General Ledger Governance Policy

defines the key mechanisms through which governance of the General Ledgers of all entities within the Group is achieved.

Manual Journal Entry Procedure

Defines requirements for the preparation, review and approval of Manual Journal Entries

Natural Account and Associated Reporting Hierarchy Procedure

Defines method for requesting and approving new Natural Accounts and for grouping these Accounts into internal and external reporting hierarchies.

★ Balance Sheet Account Reconciliation

Procedure

Defines frequency and content of reconciliations, supporting documentation, due dates, and responsibilities for Preparers and Approvers

Inter-company procedure

 Defines requirements for how transactions between entities within the Macquarie Uni Group will be recorded

Accounting Policies Policy

Defines authority for making and amending Accounting Policies.

Accounting Policies Register Defines approved Accounting Policies for use by all entities in the Group

Project and Operations Ledger Account Policy

 appropriate uses of the Project and Operations Ledger

 governance and controls surrounding set-up and ongoing use or major accounts

Project Ledger Procedure

- types of major accounts within Project Ledger and their uses
- permitted uses of
- 'children' accounts
- selection codes

Capital Asset

Management Policy

(under review H2 2019) classification and capitalisation of assets; asset disposal; asset valuation; rates of depn; asset stocktakes; external reporting of capitalised assets

Investment & Treasury Risk Management Policy

- investment philosophy and objectives
- approved
 investment products,
 counter-parties and
 maximum levels of
 investment with
 permitted parties
 Investment risk
 management and
 reporting

"Non-finance" Policies that impact financial governance and the Group entity structure

Controlled Entities Policy and Procedure

- Defines circumstances in which a Controlled Entity may be created
- Confirms creation authority rests with Council.
- Defines governance procedures for controlled Entities

Delegation of Authority Policy and Register

Defines both financial and non-financial authority for the University and Controlled Entities (separate Registers)