## 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.

### Accounting Policies Policy
- Defines authority for making and amending Accounting Policies.

### 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

### Treasury & Investment 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

### Manual Journal Entry Procedure
- Defines requirements for the preparation, review and approval of Manual Journal Entries

### Balance Sheet Account Reconciliation Procedure
- Defines frequency and content of reconciliations, supporting documentation, due dates, and responsibilities for Preparers and Approvers

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

### Inter-company procedure
- Defines requirements for how transactions between entities within the Macquarie Uni Group will be recorded

### “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)