

Mapping – Previous Code (2019/20) to current Code (2020/21)

Previous Code (2019/20)	Current Code (2020/21)
1. Basis of preparation	A1-1 Basis of preparation
2a. Functions or activities	B1-1 Functions or activities - income, expenses and assets
2b. Components of functions and activities	B1-2 Components of functions and activities
3a. Rates and annual charges	B2-1 Rates and annual charges
3b. User charges and fees	B2-2 User charges and fees
3c. Other revenue	B2-3 Other revenue
3d. Grants	B2-4 Grants and contributions
3e. Contributions	B2-4 Grants and contributions
3f. Unspent grants and contributions - external restrictions	B2-4 Grants and contributions
3g. Disaggregation of revenue	Incorporated into B2-2, B2-3 and B2-4
4. Interest and investment income	B2-5 Interest and investment income
Certain items from face of income statement (see TB mapping)	B2-6 Other income
5a. Employee benefits and on-costs	B3-1 Employee benefits and on-costs
5b. Borrowing costs	B3-3 Borrowing costs
5c. Materials and contracts	B3-2 Materials and services (note: additional audit fee breakdown F2-1)
5d. Depreciation, amortisation and impairment of non-financial assets	B3-4 Depreciation, amortisation and impairment of non-financial assets
5e. Other expenses	B3-5 Other expenses (includes certain items previous shown on face of income statement - see TB mapping) (Additional Councillor and Mayoral fees and expenses breakdown included at F1-2)
6. Gain or loss from the disposal, replacement and de-recognition of assets	B4-1 Gain or loss from the disposal, replacement and de-recognition of assets
7a. Cash and cash equivalents	C1-1 Cash and cash equivalents
7b. Investments	C1-2 Financial investments
7c. Restricted cash, cash equivalents and investments	C1-3 Restricted cash, cash equivalents and investments
8. Receivables	C1-4 Receivables
9. Inventories and other assets	C1-5 Inventories (note: Other assets note not expected to be material and therefore not included)

Previous Code (2019/20)	Current Code (2020/21)
10. Non-current assets classified as held for sale	C1-7 Non-current assets classified as held for sale
11. Infrastructure, property, plant and equipment	C1-8 Infrastructure, property, plant and equipment
12. Investment properties	C1-9 Investment properties
13. Intangible assets	C1-10 Intangible assets
14a. Contract assets	C1-6 Contract assets and contract cost assets
14b. Contract liabilities	C2-2 Contract liabilities
14c. Contract cost assets	C1-6 Contract assets and contract cost assets
15. Leases	C2-1 Council as lessee, C2-2 Council as lessor
16. Payables and borrowings	C3-1 Payables and C3-3 Borrowings
17. Provisions	C3-4 Employee benefit provisions, C3-5 Provisions
18a. Nature and purpose of reserves	C4-1 Nature and purpose of reserves
18b. Correction of errors in previous years	G4-2 Correction of errors
18c. Changes in accounting policy due to adoption of new Accounting Standards	G4-1 Changes in accounting policy
18d. Changes in accounting policy - voluntary change	G4-1 Changes in accounting policy
18e. Changes in accounting estimates	G4-3 Changes in accounting estimates
19. Statement of cash flow information	G1-1 Statement of cash flow information
20. Interests in other entities	D2-1 Subsidiaries, D2-2 Interests in joint arrangements, D2-3 Interests in associates
21. Commitments	G2-1 Commitments
22. Contingencies	E3-1 Contingencies
23. Financial risk management	E1-1 Risks relating to financial instruments held
24. Material budget variations	B5-1 Material budget variations
25. Discontinued operation	D3-1 Discontinued operations
26. Fair value measurement	E2-1 Fair value measurement
27. Related party disclosures	F1-1 Key management personnel, F1-2 Councillor and Mayoral fees and associated expenses, F1-3 Other related parties
28. Events after the reporting period	G3-1 Events occurring after reporting date
29. Statement of developer contributions	G5-1 Summary of developer contributions, G5-2 Developer contributions by plan - Plan xx, G5-3 Contributions not under plans
30. Results by fund	D1-1 Income Statement by Fund, D1-2 Statement of financial position by fund, D1-3 Details of internal funds
31. Statement of performance measures	G6-1 Statement of performance measures

Summarised TB account (aggregated to financial statement level)	Previous Code (2019/20)	Current Code (2020/21)
Assets		
Cash at bank and on hand	7a. Cash and cash equivalents	C1-1 Cash and cash equivalents
Deposits on call	7a. Cash and cash equivalents	C1-1 Cash and cash equivalents
Term deposits	7b. Investments	C1-2 Financial investments
Other financial investments	7b. Investments	C1-2 Financial investments
Receivables	8. Receivables	C1-4 Receivables
Provision for impairment of receivables	8. Receivables	C1-4 Receivables
Inventories	9. Inventories and other assets	C1-5 Inventories
Other assets (e.g. Prepayments)	9. Inventories and other assets	Face of income statement, include note only if material
Non-current assets classified as held for sale	10. Non-current asset classified as held for sale	C1-7 Non-current asset classified as held for sale
Infrastructure, property, plant and equipment	11. Infrastructure, property, plant and equipment	C1-8 Infrastructure, property, plant and equipment
Investment property	12. Investment property	C1-9 Investment property
Intangible assets	13. Intangible assets	C1-10 Intangible assets
Contract asset	14. Contract assets and liabilities	C1-6 Contract assets and contract cost assets
Contract cost assets	14. Contract assets and liabilities	C1-6 Contract assets and contract cost assets (no longer shown on face of statement of financial position)
Right of use assets	15a. Right of use assets	C2-1a Lease liabilities
Liabilities		
Payables	16. Payables and borrowings	C3-1 Payables
Contract liabilities	14. Contract assets and liabilities	C3-2 Contract liabilities
Borrowings	16. Payables and borrowings	C3-3 Borrowings
Employee benefit provisions	17. Provisions	C3-4 Employee benefit provisions
Non-employee provisions	17. Provisions	C3-5 Provisions
Lease liabilities	15b. Lease liabilities	C2-1a Right of use assets

	Previous Code (2019/20)	Current Code (2020/21)
Income		
Rates and annual charges	3a. Rates and annual charges	B2-1 Rates and annual charges
User charges	3b. Users charges and fees	B2-2 User charges and fees
Fees	3b. Users charges and fees	B2-2 User charges and fees
Parking and other fines	3c. Other revenue	B2-3 Other revenue
Recycling income	3c. Other revenue	B2-3 Other revenue
Recoveries and rebates	3c. Other revenue	B2-3 Other revenue
Sale of goods	3c. Other revenue	B2-3 Other revenue
Commission and agency fees	3c. Other revenue	B2-3 Other revenue
Other revenue	3c. Other revenue	B2-3 Other revenue
General purpose grants	3d. Grants	B2-4 Grants and contributions
Special purpose (tied) grants	3d. Grants	B2-4 Grants and contributions
Developer contributions (revenue)	3e. Contributions	B2-4 Grants and contributions
Other contributions (revenue)	3e. Contributions	B2-4 Grants and contributions
Interest and other investment revenue	4. Interest and investment income	B2-5 Interest and investment income
Reversal of impairment losses on receivables	Income statement	B2-6 Other income
Reversal of revaluation decrements on IPPE previously expensed	Income statement	B2-6 Other income
Fair value increment on investment properties	Income statement	B2-6 Other income
Rental income	Income statement	B2-6 Other income
Net share of interests in joint ventures and associates using the equity method	Income statement	B2-6 Other income
Operating lease income	15e Council as lessor - operating leases	C2-2a Council as lessor - operating leases
Finance income on finance leases	15f Council as lessor - finance leases	C2-2b Council as lessor - finance leases
Expenses		
Employee benefits and on-costs	5a. Employee benefits and on-costs	B3-1 Employee benefits and on-costs
Borrowing costs	5b. Borrowing costs	B3-3 Borrowing costs
Cost of sales	5e. Other expenses	B3-2 Materials and services
Raw materials and consumables	5c. Materials and contracts	B3-2 Materials and services

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Consultancy costs	5c. Materials and contracts	B3-2 Materials and services
Legal fees	5c. Materials and contracts	B3-2 Materials and services
IT expenses	5e. Other expenses	B3-2 Materials and services
Insurance	5e. Other expenses	B3-2 Materials and services
Street lighting	5e. Other expenses	B3-2 Materials and services
Electricity	5e. Other expenses	B3-2 Materials and services
Subscriptions and publications	5e. Other expenses	B3-2 Materials and services
Telephone	5e. Other expenses	B3-2 Materials and services
Repairs and maintenance	5e. Other expenses	B3-2 Materials and services
Postage, printing and stationery	5e. Other expenses	B3-2 Materials and services
Election expenses	5e. Other expenses	B3-2 Materials and services
Remuneration of auditors	5c. Materials and contracts	B3-2 Materials and services (split not required - refer F2-1, therefore include in other unless material)
Expenses from short term leases	5c. Materials and contracts	B3-2 Materials and services (split not required - refer C2-1c, therefore include in other unless material)
Expenses from leases of low value assets	5c. Materials and contracts	B3-2 Materials and services (split not required - refer C2-1c, therefore include in other unless material)
Variable lease expense relating to usage	5c. Materials and contracts	B3-2 Materials and services (split not required - refer C2-1c, therefore include in other unless material)
Depreciation and amortisation	5d Depreciation, amortisation and impairment of non-financial assets	B3-4 Depreciation, amortisation and impairment of non-financial assets
Impairment of IPPE	5d Depreciation, amortisation and impairment of non-financial assets	B3-4 Depreciation, amortisation and impairment of non-financial assets
Impairment of receivables	Income statement	B3-5 Other expenses
Fair value decrement on investment properties	Income statement	B3-5 Other expenses
Net share of interests in joint ventures and associates accounted for using the equity method	Income statement	B3-5 Other expenses

	Previous Code (2019/20)	Current Code (2020/21)
Donations, contributions and assistance to other organisations (s356)	5e Other expenses	B3-5 Other expenses
Contributions/levies to other levels of government	5e Other expenses	B3-5 Other expenses
Write-down of inventories held for sale or distribution	5e Other expenses	B3-5 Other expenses
Gain (or loss) on disposal of IPPE	6. Gain or loss from the disposal, replacement and de-recognition of assets	B4-1 Gain or loss from the disposal, replacement and de-recognition of assets
Gain (or loss) on disposal of investment property	6. Gain or loss from the disposal, replacement and de-recognition of assets	B4-1 Gain or loss from the disposal, replacement and de-recognition of assets
Gain (or loss) on disposal of non-current asset held for sale	6. Gain or loss from the disposal, replacement and de-recognition of assets	B4-1 Gain or loss from the disposal, replacement and de-recognition of assets
Gain (or loss) on disposal of investments	6. Gain or loss from the disposal, replacement and de-recognition of assets	B4-1 Gain or loss from the disposal, replacement and de-recognition of assets