



**Information Paper**

# **Amendments to Australian System of Government Finance Statistics**

**Australia**

**Concepts, Sources and Methods**

**5514.0**

AUSTRALIAN BUREAU OF STATISTICS

EMBARGO: 11.30AM (CANBERRA TIME) TUES 20 NOV 2012

ABS Catalogue No. 5514.0

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# AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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## CONTENTS

Contents .....	3
Preface.....	4
Abbreviations .....	5
Chapter 1 Amendments to Special Drawing Rights .....	6
Chapter 2 Amendments to Defence Weapons Platforms .....	7
Chapter 3 Revised Government Purpose Classification.....	8
Chapter 4 Recording of Emissions Reduction Schemes .....	10
Appendix 1 Detailed Revised Government Purpose Classification .....	16

# AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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## PREFACE

### AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS: CONCEPTS, SOURCES AND METHODS

This document describes amendments the ABS has made to the *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0). The amendments relate to four areas – the treatment of Emissions Reduction Schemes, the treatment of Special Drawing Rights (SDR), the treatment of defence weapons platforms (DWP) and the Government Purpose Classification (GPC). This document should be read in conjunction with the Concepts, Sources and Methods and is considered part of the *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0). These amendments align the Concepts, Sources and Methods with ABS compilation practice. The treatment of DWPs and the GPC were updated in 2010. The treatment of Special Drawing Rights was updated in 2011. The date of effect for the emission reduction schemes is 1 July 2012. The Concepts, Sources and Methods was not opened for a more general update.

# AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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## ABBREVIATIONS

2008 SNA	System of National Accounts 2008
AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
ACCU	Australian Carbon Credit Unit
ASNA	Australian System of National Accounts
CBA	Central Borrowing Authority
CER	Clean Energy Regulator
CFI	carbon farming initiative
CO <sub>2</sub>	carbon dioxide
DWP	defence weapon platform
ETF	Economic Type Framework
ETS	Emissions Trading Scheme
GFS	Government Finance Statistics
GHG	greenhouse gas
GPC	Government Purpose Classification
GST	goods and services tax
IMF	International Monetary Fund
LGC	large-scale generation certificate
LGU	local government units
LOG	level of government
NOB	net operating balance
NPIs	non-profit institutions
NPISH	non-profit institutions serving households
OECD	Organisation for Economic Co-operation and Development
PNFC	public non-financial corporation
REC	renewable energy certificate
RET	renewable energy target
SDR	special drawing right
SESCA	Standard Economic Sector Classification of Australia
SISCA	Standard Institutional Sector Classification of Australia
SNA93	System of National Accounts 1993
STC	small-scale technology certificate
TC	Taxes Classification
UN	United Nations

## CHAPTER 1

### AMENDMENTS TO SPECIAL DRAWING RIGHTS

#### SPECIAL DRAWING RIGHTS

Special Drawing Rights (SDR) are international reserve assets created by the International Monetary Fund (IMF) and allocated to its members to supplement existing reserve assets. The ABS treatment of SDRs in Government Finance Statistics (GFS) changed on 5 April 2011 to align with revised international standards. This change means that counterpart liabilities are now recorded to match the value of the SDRs allocated by the IMF to Australia. These liabilities are regarded as being owed to IMF members collectively and not to the IMF itself. Previously, SDRs allocated by the IMF were recorded in the Australian GFS as financial assets with no corresponding liabilities and these financial assets were initially brought onto the balance sheet with matching 'other economic flow' entries.

The main paragraph and pages affected by this amendment are (the paragraph and pages have not been renumbered):

**Para 2.188** - The second bullet point labelled "Borrowing" is amended to read:

**"Borrowing** - this item refers to liabilities, other than advances, created through direct agreements with lenders, the sale of securities and acquisition of finance leases. The item includes: (i) finance leases, which are lease arrangements in which most of the risks and benefits of ownership rest with the lessee; (ii) loans, including bank coverdrafts; long and short term loans in both Australian currency and foreign currency; credit foncier loans; and deferred payment schemes (re-purchase agreements); (iii) securities, including promissory notes; bills of exchange; certificates of deposit; fixed term deposits; Treasury notes and bonds; debentures; long term notes; net value of swaps and other derivatives in a net liability position; and the liability associated with Special Drawing Rights (SDRs) allocated to Australia by the IMF."

**page 187** - "8122 Securities" is amended to read:

8122 Securities

Includes: promissory notes; bills of exchange; certificates of deposit; fixed term deposits; Treasury notes and bonds; redeemable preference shares; debentures; long term notes; net value of swaps and other derivatives that are in a net asset position; and all Special Drawing Rights (SDRs) held as financial assets.

**page 190** - "8233 Securities" is amended to read:

8233 Securities

Includes: promissory notes; bills of exchange; certificates of deposit; fixed term deposits; Treasury notes and bonds; debentures; long term notes; net value of swaps and other derivatives in a net liability position; and the liability associated with IMF allocations of Special Drawing Rights (SDRs) to Australia.

## CHAPTER 2

### AMENDMENTS TO DEFENCE WEAPONS PLATFORMS

#### DEFENCE WEAPONS PLATFORMS

Defence weapons platforms (DWP) are the structural systems from which destructive weapons such as missiles, bombs and torpedoes are launched or fired. They include submarines, warships, fighter planes and tanks. The ABS treatment of DWPs changed in July 2010 to treat DWPs as capital formation and the Concepts, Sources and Methods was updated in July 2010. Previously DWPs were fully expensed in the period they were acquired. This change means that DWPs are now seen as providing ongoing services beyond the period in which they were acquired and therefore they are treated on the same conceptual and valuation basis as other capital items recorded in government finance statistics and related economic statistics.

The main paragraphs affected by this amendment are (paragraphs have not been renumbered):

**Para 2.155** - delete

**Para 2.157** - delete "In keeping with the treatment of purchases of defence weapon platforms as current expenses, depreciation of such platforms is not recorded as an expense." and replace with "In keeping with the treatment of purchases of defence weapon platforms as capital formation, depreciation of such platforms is recorded as an expense."

**Para 7.109** - delete the whole paragraph and replace with "The ABS's GFS system records expenditures on weapons and weapons platforms as capital formation and so follows the same conceptual and valuation basis applied to other non-financial assets. However, in the IMF's GFS system, defence weapons platforms are not treated as non-financial assets in the core tables because they are not regarded as being used repeatedly or continuously in production (although durable, they are considered single-use goods). In the IMF's GFS system defence weapons platforms (warships, submarines, military aircraft, tanks, missile carriers and launchers, etc.) with the function of launching weapons are treated as consumed in the period when they are acquired. However, the IMF's GFS system permits the recording of defence weapons platforms on a capitalised basis as a memorandum item to the balance sheet."

**Type of Asset Classification (page 246)**, 117 Defence weapons platforms - delete "Defence weapons platforms are identified separately because they are treated as final consumption expenditure in the ANA".

## CHAPTER 3

### REVISED GOVERNMENT PURPOSE CLASSIFICATION

#### GOVERNMENT PURPOSE CLASSIFICATION

The Government Purpose Classification (GPC) is used to classify sales of goods and services, expenses, and net acquisition of non-financial assets of the general government sector in terms of the purposes for which the transactions are made. The GPC that is currently in use has been included in this revision.

The main paragraphs affected by this amendment are:

**Para 2.200** - Replace the major groups in Table 2.6 with

- 01 General public services
- 02 Defence
- 03 Public order and safety
- 04 Education
- 05 Health
- 06 Social security and welfare
- 07 Housing and community amenities
- 08 Recreation and culture
- 09 Fuel and energy
- 10 Agriculture, forestry, fishing and hunting
- 11 Mining and mineral resources, other than fuels; manufacturing; and construction
- 12 Transport and communications
- 13 Other economic affairs
- 14 Other purposes

**Para 2.201 to 2.214** delete these paragraphs and replace with the following:

2.201 General public services (GPC 01) include legislative and executive affairs, financial and fiscal affairs, external affairs, foreign economic aid, general research, general economic and social services, general statistical services, and government superannuation benefits.

2.202 Defence (GPC 02) includes military and civil defence affairs, foreign military aid and defence research.

2.203 Public order and safety (GPC 03) includes police and fire protection services, law courts and legal services, prisons and corrective services, and control of domestic animals and livestock.

2.204 Education (GPC 04) includes primary and secondary education, university and other higher education, technical and further education, preschool and special education, and transportation of students.



## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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2.205 Health (GPC 05) includes general hospitals, repatriation hospitals, mental health institutions, nursing homes, special hospitals, hospital benefits, medical clinics and practitioners, dental clinics and practitioners, maternal and infant health, ambulance services, medical benefits, school and other public health services, pharmaceuticals, medical aids and appliances, and health research.

2.206 Social security and welfare (GPC 06) includes sickness benefits; benefits to ex-servicemen and their dependants; invalid and other permanent disablement benefits; old age benefits, widows, deserted wives, divorcees and orphans benefits; unemployment benefits; family and child benefits; sole parents benefits; family and child welfare; and aged and handicapped welfare.

2.207 Housing and community amenities (GPC 07) includes housing and community development, water supply, household garbage and other sanitation, sewerage, urban stormwater drainage, protection of the environment, and street lighting.

2.208 Recreation and culture (GPC 08) includes public halls and civic centres, swimming pools and beaches, national parks and wildlife, libraries, creative and performing arts, museums, art galleries, broadcasting, and film production.

2.209 Fuel and energy (GPC 09) includes coal, petroleum, gas, nuclear affairs, and electricity.

2.210 Agriculture, forestry, fishing and hunting (GPC 10) includes agricultural land management, agricultural water resources management, agricultural support schemes, agricultural research and extension services, forestry, fishing, and hunting.

2.211 Mining and mineral resources, other than fuels; manufacturing; and construction (GPC 11) includes activities relating to prospecting, mining and mineral resources development; manufacturing activities and research into manufacturing methods, materials and industrial management; and activities associated with the building and construction industry.

2.212 Transport and communications (GPC 12) includes road construction, road maintenance, parking, water transport, rail transport, air transport, pipelines, multi-mode urban transit systems, and communications.

2.213 Other economic affairs (GPC 13) includes storage, saleyards, markets, tourism and area promotion, and labour and employment affairs.

2.214 Other purposes (GPC 14) includes public debt transactions, general purpose inter-government transactions, and natural disaster relief.

**Para 5.34** - replace "GPC 341" with "GPC 141"

**Appendix 3:** Expanded Economic Type Framework Classification (pages 156 - 157) - remove GPC from all revenue items except 1120 Sales of goods and services.

**Appendix 3:** Detailed Government Purpose Classification (pages 191 - 234) - replace with the revised detailed Government Purpose Classification in this publication.

## CHAPTER 4

### RECORDING OF EMISSIONS REDUCTION SCHEMES

#### INTRODUCTION

A number of Commonwealth schemes have been established by the Australian Government to reduce greenhouse gas (GHG) emissions. These include the Renewable Energy Target and the Clean Energy Schemes. They are designed to reduce the volume of carbon dioxide (CO<sub>2</sub>) released into the atmosphere and thereby help mitigate the effects of climate change, and improve the global environment. More detailed information on such schemes, including their conceptual treatment in ABS statistics, is provided in *Information Paper: Recording Emissions Reduction Schemes in ABS Statistics* (cat. no. 5257.0.55.001) released on 30 July 2012.

This amendment to *Australian System of Government Finance Statistics: Concepts, Sources and Methods* (cat. no. 5514.0), the ABS GFS Manual, relates to the Commonwealth schemes being introduced into ABS Government Finance Statistics (ABS GFS) and outlines their treatment in ABS GFS. The amendment should be read in conjunction with the ABS GFS Manual and is considered part of it. Specific changes to the ABS GFS Manual are detailed below in the *Specific References in the ABS GFS Manual* section. The amendment's date of effect is 1 July 2012.

A number of GHG emissions reduction or similar schemes also operate at the state level. State schemes include the New South Wales Greenhouse Gas Reduction Scheme, the Victorian Energy Efficiency Target Scheme and the Queensland Gas Scheme. State based schemes will be introduced into ABS GFS at a later date. The ABS is reviewing sources and methods for compiling data for them. The same principles that apply to the Commonwealth schemes will also apply to the state schemes.

The Australian Accounting Standards Board (AASB) staff have circulated a draft paper on issues relating to the accounting treatment of the carbon pricing mechanism from the Government perspective to selected AASB constituents for information and comment. The paper is not intended to be in the nature of authoritative guidance. At the time of writing, the accounting treatment and the impact on government reporting under AASB 1049 *Whole of Government and General Government Sector Financial Reporting* had not been finalised. Furthermore, the treatment of international permits in ABS statistics is still under discussion.

#### AUSTRALIAN GHG EMISSIONS REDUCTION SCHEMES

Four GHG emissions reduction schemes and policy instruments have been legislated for Australia by Commonwealth acts. The *Renewable Energy Act 2000* legislated for the Renewable Energy Target and Renewable Energy Certificates. The Clean Energy Acts, including the *Clean Energy Act 2011*, legislated for the Carbon Tax and the Emissions Trading Scheme. The *Carbon Credits (Carbon Farming Initiative) Act 2011* legislated for the Carbon Farming Initiative and Australian Carbon Credit Units. The details of these schemes and instruments are outlined below.

##### Renewable Energy Certificates

Renewable Energy Certificates (RECs) are issued under the Renewable Energy Target (RET). In September quarter 2012, RECs data back to the beginning of the scheme in 2001 will be included in ABS GFS. This scheme is similar to the schemes operating at the state level in New South Wales, Victoria, and Queensland.

There are two types of certificates in the RECs scheme. Large-scale Generation Certificates (LGCs) are issued to large-scale generators of electricity from renewable sources like commercial wind farms. Small-scale Technology Certificates (STCs) are issued to promoters of small scale renewable energy like installers of solar panels. The entities who are

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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issued RECs are called eligible entities. The liable entities under the scheme are usually retailers of electricity. They meet their share of the RET by surrendering RECs to the Clean Energy Regulator (the CER) or by paying the shortfall charge for non-compliance. They are compulsorily required to discharge their obligations.

RECs are traded between eligible and liable entities in the 'spot' market recorded in the REC Registry maintained by the CER. The liable entities surrender RECs to the CER to fulfil their compliance requirements under the scheme and thus avoid penalties. RECs can be purchased in the market from other entities or the liable party itself may be entitled to them.

### Carbon Tax

The Carbon Tax will be effective from 1 July 2012 to 30 June 2015. Companies identified as being large GHG emitters accrue a tax liability when they emit the gases. They are then obliged to surrender emission units in respect of their carbon pollution. The units are in the form of permits issued at a fixed price. The permits are purchased from the government and surrendered by a specified due date. This discharges the tax liability of the emitter. The government may also issue free permits to parties in trade exposed industries, and buy back permits at a discounted value.

### Emissions Trading Scheme

An Emissions Trading Scheme (ETS) will be introduced from 1 July 2015 to replace the Carbon Tax. It will set a limit on the total volume of GHG emissions for a given period. The government will then issue the number of permits to cover that amount. These permits will be traded in the market. Large GHG emitters will acquire permits and then surrender them to the government to discharge their emissions liability.

Some permits will be freely allocated by the government but the majority will be sold at auction well in advance of emission events. Non-emitters and other entities, including non-residents, will be able to buy permits. The permits will be transferable in secondary markets. Derivatives like futures contracts will be allowable. There will be no government buy-back facility under the ETS.

### Carbon Farming Initiative

Under the Carbon Farming Initiative (CFI), land-holders, farmers and forest growers are given incentives to undertake activities that generate GHG abatement. These activities include reducing or avoiding emissions, or removing carbon from the atmosphere and storing it in soil or vegetation. Australian Carbon Credit Units (ACCU) are issued to entities undertaking eligible GHG abatement activities.

ACCU are tradeable certificates that may be sold to liable GHG emitters who may then surrender them to the CER to discharge up to 5% of their emissions liabilities during the fixed price period (1 July 2012 to 30 June 2015). CFI credits are considered to be financial products for the purposes of the *Corporations Act 2001* and the *Australian Securities and Investments Commission Act 2001*.

The issue of ACCU is not being recorded in ABS GFS at this stage, but any reduction in government liability due to their surrender will be captured. The full impact of the CFI will be included in ABS GFS when the relevant data are available.

### TREATMENT OF AUSTRALIAN GHG EMISSIONS POLICY INSTRUMENTS IN ABS GFS

The ABS has decided to apply fundamental *System of National Accounts 2008* (2008 SNA) market valuation and accrual accounting principles in ABS statistics in its measurement of emissions schemes. This is at variance with the

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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2012 decision of the UN Statistical Commission which effectively recommends historic valuation and cash accounting for key stocks and flows. The ABS approach, known as the financial asset approach, is described in the Information paper cited above.

The ABS GFS classification of the financial asset/liability in the ETS will differ from the National Accounts to allow alignment with cash flow conventions. This will not impact on the broader aggregates. The treatment in ABS GFS is described below from the perspective of general government as the issuer of permits and from the perspective of public non-financial corporations (PNFCs) and local government units (LGUs) as potentially liable entities. The same principles apply to general government units who may be liable entities as well.

### General Government (as the issuer)

LGCs will generally be classified as subsidies and STCs will generally be classified as capital grants. Under the RET, a subsidy is recorded when renewable electricity that is eligible for a REC is generated. This results in an accounts payable by the government as the government has a liability to issue a REC. The issue of a REC to an eligible entity acquires the accounts payable for the subsidy and generates an offsetting accounts payable by government.

A capital grant is recorded when RECs are issued on a one-off or irregular basis and are tied to the recipient having to acquire capital assets. The issue of a REC to an eligible entity for one-off purposes generates an accounts payable by government.

A tax on production, receivable by government, accrues at the time liable retailers purchase electricity. The accounts payable liability of government is extinguished when liable retailers surrender RECs to the government. Changes in the market price of RECs are revaluations of a liability.

Under the Carbon Tax, the sale of permits, at a fixed price, to emitters in advance is an accounts receivable by the purchaser and an accounts payable by government to recognise future surrender of permits. A tax on production accrues at the time of emissions, receivable by government. The liability of government is extinguished when emitters surrender permits to the government. The issue of free permits is treated as a subsidy from government to industry.

Under the ETS, the sale of permits by auction results in an accounts payable by government. A tax on production accrues at the time of emissions, receivable by government. The accounts payable by government is extinguished when emitters surrender permits to the government. Changes in the market prices of permits are revaluations of a liability.

Under the CFI, the issue of ACCUs to eligible entities is the payment of a subsidy that generates a liability of government. A tax on production accrues at the time of emissions, receivable by government. The liability of government is extinguished by the surrender of ACCUs to government. Changes in the market prices of ACCUs are revaluations of a liability.

The detailed treatment of RECs, the Carbon Tax and ETS permits, with respect to general government as the issuer of permits is outlined in Table 1 below.

### Public Non-Financial Corporations or Local Government Units (as the liable entities)

Under the RET, a tax on production accrues at the time the PNFCs purchase electricity, payable by the PNFCs. The liability is extinguished when the PNFCs surrender RECs to the government. Changes in the market price of RECs are revaluations of a financial asset.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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Under the Carbon Tax, the sale of permits, at a fixed price, to the PNFCs/LGUs in advance is an accounts receivable by the PNFCs/LGUs. The issue of free permits is also an accounts receivable by the PNFCs/LGUs. A tax on production accrues at the time of emissions, payable by the PNFCs/LGUs. The tax liability of the PNFCs/LGUs is extinguished when they surrender permits to the government. In the fixed price period, ACCUs can be used to acquit up to 5% of an entity's liability during the fixed price period.

Under the ETS, a tax on production accrues at the time of emissions, payable by the PNFCs/LGUs. The liability is extinguished when the PNFCs/LGUs surrender permits to the government. The purchase of permits at auction or in the secondary market is treated as an accounts receivable (or acquisition of a financial asset) by the purchaser. Changes in the market prices of permits are revaluations of a financial asset.

The detailed treatment of RECs, the Carbon Tax and ETS permits, with respect to liable PNFCs and LGUs is outlined in Table 2 below.

### DATA SOURCES AND METHODS

To record the impact of GHG Emissions Reductions Schemes in ABS GFS, the ABS requires information from a number of data sources. It requires both price and volume data on components of the Clean Energy Schemes and RECs. It requires data for general government, PNFCs and LGUs, on a quarterly and annual basis. Sources include the Department of Finance and Deregulation (DoFD) and the CER.

The ABS has developed a model to estimate statistics on RECs by compiling and adjusting administrative data. RECs volume data are sourced from the REC Registry operated by the CER. These data are converted to an accruals basis and classified by industry, sector and state of liable entity. The RECs volume data are also converted into current prices using RECs price data. RECs data will be incorporated back to July 2001 in the relevant ABS GFS series.

DoFD will coordinate with the CER to provide data on the Clean Energy Schemes as part of its quarterly and annual provision of data to the ABS. DoFD will provide the ABS with quarterly taxation revenue based on emissions during the period and subsidy expense data. CER will provide the ABS with a quarterly report which will be used to model activities by sector, industry and state. The ABS will derive information on changes in the value of carbon units.

### SPECIFIC REFERENCES IN THE ABS GFS MANUAL

The changes to the current ABS GFS Manual described below will be incorporated into the next release of the ABS GFS Manual when it is updated to bring it into line with the revised IMF GFS Manual. The specific parts of the current ABS GFS Manual affected by this amendment are:

**Chapter 2** (Australian GFS Framework), the text on 'Other taxes on production' in paragraph 2.134 is amended to cite taxes relating to the clean energy initiatives as an inclusion in the category;

**ETF 1114** (Other taxes on production) in the Economic Type Framework, at Appendix 3, is amended to include a reference to taxes relating to the clean energy initiatives.

In the future, the Tax Classification, at Appendix 3, will include a new class to separately identify all production taxes relating to the clean energy initiatives introduced by government. TC 53 (Other taxes on the use of goods and performance of activities n.e.c.) will be expanded to include TC 535 (Clean energy and related taxes). Its scope will include taxes liable under RECs, the ETS and the CFI. These taxes are currently included in TC 539 (Other taxes on the use of goods and performance of activities n.e.c.).

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

TABLE 1 - TREATMENT OF AUSTRALIAN GHG EMISSIONS POLICY INSTRUMENTS WITH RESPECT TO GENERAL GOVERNMENT IN ABS GFS

<i>Policy Instrument</i>	<i>Event</i>	<i>Treatment in ABS GFS</i>	<i>ABS GFS Classifications</i>
Renewable Energy Certificates (RECs) under the Renewable Energy Target (from 1 January 2001)	Generation of renewable electricity	Increase in subsidy expense and increase in accounts payable by government valued at market price	ETF 1242 (Subsidy expenses), ETF 8240 (Accounts payable)
	Issue of RECs via the registration process	Increase in capital transfer and increase in accounts payable by government valued at market price, offsetting decrease in accounts payable by government valued at market price	ETF 1251 (Capital grant expenses), ETF 8240 (Accounts payable)
	Fees charged by government for administration	Increase in sales of goods and services	ETF 1120 (Sales of goods and services), ETF 8110 (Cash and deposits)
	Incurrence of mandatory obligation by liable entities	Increase in tax on production receivable by government valued at market price and accounts receivable of government valued at market price	ETF 1114 (Other taxes on production), ETF 8130 (Accounts receivable)
	Surrender of RECs by liable entities	Decrease in accounts payable by government valued at market price and decrease in accounts receivable by government valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
	Payment of short-fall charge by liable entities for non-compliance	Increase in tax on production receivable by government valued at market price	ETF 1114 (Other taxes on production), ETF 8110 (Cash and deposits)
	Secondary market trading	Change in market value of RECs	ETF 6139 (Revaluations of other liabilities)
Carbon Tax (from 1 July 2012 to 30 June 2015)(a)	Sale of permits by government valued at fixed price	Increase in accounts payable by government	ETF 2111 (Taxes received), ETF 8240 (Accounts payable), ETF 8110 (Cash and deposits)
	Issue of free permits by government	Increase in subsidy expense valued at market price and accounts payable by government valued at market price	ETF 1242 (Subsidy expenses), ETF 8240 (Accounts payable)
	Buy-back of free permits by government	Decrease in accounts payable by government	ETF 2129 (Other payments), ETF 8240 (Accounts payable), ETF 8110 (Cash and deposits)
	Emission of gases by polluters	Increase in tax on production receivable by government and increase in accounts receivable of government, both valued at market price	ETF 1114 (Other taxes on production), ETF 8130 (Accounts receivable)
	Surrender of permits to government	Decrease in accounts payable and accounts receivable by government valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
Permits under the Emissions Trading Scheme (from 1 July 2015)	Sale of permits by government at auction	Increase in accounts payable by government	ETF 2111 (Taxes received), ETF 8240 (Accounts payable), ETF 8110 (Cash and deposits)
	Issue of free permits by government	Increase in subsidy expense valued at market price and increase in accounts payable by government valued at market price	ETF 1242 (Subsidy expenses), ETF 8240 (Accounts payable)
	Emission of gases by polluters	Increase in tax on production receivable by government and increase in accounts receivable of government, both valued at market price	ETF 1114 (Other taxes on production), ETF 8130 (Accounts receivable)
	Surrender of permits to government	Decrease in accounts payable and accounts receivable by government valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
	Secondary market trading	Change in market value of permits	ETF 6139 (Revaluations of other liabilities)

(a) The timing of recording of subsidies will be reviewed when there is more data on the behaviour of participants.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

TABLE 2 - TREATMENT OF AUSTRALIAN GHG EMISSIONS POLICY INSTRUMENTS WITH RESPECT TO LIABLE PNFC AND LGU ENTITIES IN ABS GFS

<i>Policy Instrument</i>	<i>Event</i>	<i>Treatment in ABS GFS</i>	<i>ABS GFS Classifications</i>
Renewable Energy Certificates (RECs) under the Renewable Energy Target (from 1 January 2001)	Generation of renewable electricity by PNFCs	Increase in subsidy revenue and increase in accounts receivable by PNFCs valued at market price	ETF 1141 (Revenue from current grants and subsidies), ETF 8130 (Accounts receivable)
	Issue of RECs via the registration process and purchase of RECs by PNFCs in the market	Increase in accounts receivable by PNFCs valued at market price	ETF 8130 (Accounts receivable)
	Incurrence of mandatory obligation by PNFCs	Increase in tax on production payable by PNFCs valued at market price and increase in accounts payable of entity valued at market price	ETF 1224 (Production tax expenses), ETF 8240 (Accounts payable)
	Surrender of RECs by PNFCs	Decrease in accounts receivable and accounts payable by PNFCs valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
	Payment of short-fall charge by PNFCs for non-compliance	Increase in tax on production payable by PNFCs valued at market price	ETF 1224 (Production tax expenses), ETF 8110 (Cash and deposits)
	Secondary market trading	Change in market value of RECs	ETF 6129 (Revaluations of other financial assets)
Carbon Tax (from 1 July 2012 to 30 June 2015)(a)	Purchase of permits at fixed price by liable entities	Increase in accounts receivable	ETF 8110 (Cash and deposits), ETF 8130 (Accounts receivable)
	Issue of free permits	Increase in subsidy revenues and increase in accounts receivable valued at market price	ETF 1141 (Revenue from current grants and subsidies), ETF 8130 (Accounts receivable)
	Emission of gases by liable entities	Increase in tax on production payable valued at market price and increase in accounts payable by entity valued at market price	ETF 1224 (Production tax expenses), ETF 8240 (Accounts payable)
	Surrender of permit by liable entities	Decrease in accounts receivable and accounts payable valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
Permits under the Emissions Trading Scheme (from 1 July 2015)	Purchase of permits at auction by liable entities	Increase in accounts receivable valued at market price	ETF 8110 (Cash and deposits), ETF 8130 (Accounts receivable)
	Issue of free permits	Increase in subsidy revenue and increase in accounts receivable valued at market price	ETF 1141 (Revenue from current grants and subsidies), ETF 8130 (Accounts receivable)
	Emission of gases by liable entities	Increase in tax on production payable valued at market price and increase in accounts payable by entity valued at market price	ETF 1224 (Production tax expenses), ETF 8240 (Accounts payable)
	Surrender of permits by liable entities	Decrease in accounts receivable and accounts payable valued at market price	ETF 8240 (Accounts payable), ETF 8130 (Accounts receivable)
	Secondary market trading	Change in market value of permits	ETF 6129 (Revaluations of other financial assets)

(a) The timing of recording of subsidies will be reviewed when there is more data on the behaviour of participants.

# AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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## APPENDIX 1 DETAILED REVISED GOVERNMENT PURPOSE CLASSIFICATION

### GOVERNMENT PURPOSE CLASSIFICATION 2006

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<i>EXPANDED CLASSIFICATION</i>	<i>MAJOR GROUP, GROUP AND SUBGROUP</i>
<i>01 General public services</i>	<i>011 Government superannuation benefits</i> <i>0110 Government superannuation benefits</i>
	<i>019 Other general public services</i> <i>0190 Other general public services</i>
<i>02 Defence</i>	<i>020 Defence</i> <i>0200 Defence</i>
<i>03 Public order and safety</i>	<i>031 Police and fire protection services</i> <i>0311 Police services</i> <i>0312 Fire protection services</i>
	<i>032 Law courts and legal services</i> <i>0320 Law courts and legal services</i>
	<i>033 Prisons and corrective services</i> <i>0330 Prisons and corrective services</i>
	<i>039 Other public order and safety</i> <i>0390 Other public order and safety</i>
<i>04 Education</i>	<i>041 Primary and secondary education</i> <i>0411 Primary education</i> <i>0412 Secondary education</i> <i>0419 Primary and secondary education n.e.c.</i>
	<i>042 Tertiary education</i> <i>0421 University education</i> <i>0422 Technical and further education</i> <i>0429 Tertiary education n.e.c.</i>
	<i>043 Pre-school education and education not definable by level</i> <i>0431 Pre-school education</i> <i>0432 Special education</i> <i>0439 Other education not definable by level</i>
	<i>044 Transportation of students</i> <i>0441 Transportation of non-urban school students</i> <i>0449 Transportation of other students</i>
	<i>049 Education n.e.c.</i> <i>0490 Education n.e.c.</i>
<i>05 Health</i>	<i>051 Acute care institutions</i> <i>0511 Admitted patient services in acute care institutions</i> <i>0512 Non-admitted patient services in acute care institutions</i>
	<i>052 Mental health institutions</i> <i>0520 Mental health institutions</i>
	<i>053 Nursing homes for the aged</i> <i>0530 Nursing homes for the aged</i>



## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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- 054 *Community health services*
  - 0541 Community mental health services
  - 0542 Patient transport
  - 0549 Other community health services
- 055 *Public health services*
  - 0550 Public health services
- 056 *Pharmaceuticals, medical aids and appliances*
  - 0560 Pharmaceuticals, medical aids and appliances
- 057 *Health research*
  - 0570 Health research
- 059 *Health administration n.e.c.*
  - 0590 Health administration n.e.c.
- 06 *Social security and welfare*
  - 061 *Social security*
    - 0610 Social Security
  - 062 *Welfare services*
    - 0621 Family and child welfare services
    - 0622 Welfare services for the aged
    - 0623 Welfare services for people with a disability
    - 0629 Welfare services n.e.c.
  - 069 *Social security and welfare n.e.c.*
    - 0690 Social security and welfare n.e.c.
- 07 *Housing and community amenities*
  - 071 *Housing and community development*
    - 0711 Housing
    - 0712 Aboriginal community development
    - 0719 Other community development
  - 072 *Water supply*
    - 0721 Aboriginal community water supply
    - 0729 Other water supply
  - 073 *Sanitation and protection of the environment*
    - 0731 Aboriginal community sanitation services
    - 0739 Other sanitation and protection of the environment n.e.c.
  - 079 *Other community amenities*
    - 0791 Aboriginal community amenities
    - 0799 Other community amenities
- 08 *Recreation and culture*
  - 081 *Recreation facilities and services*
    - 0811 National parks and wildlife
    - 0819 Recreation facilities and services n.e.c.
  - 082 *Cultural facilities and services*
    - 0820 Cultural facilities and services
  - 083 *Broadcasting and film production*
    - 0830 Broadcasting and film production
  - 089 *Recreation and culture n.e.c.*
    - 0890 Recreation and culture n.e.c.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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<i>09 Fuel and energy</i>	<i>091 Fuel affairs and services</i> 0911 Gas 0919 Fuel affairs and services n.e.c. <i>092 Electricity and other energy</i> 0921 Aboriginal community electricity services 0922 Other electricity 0929 Other energy <i>099 Fuel and energy n.e.c.</i> 0990 Fuel and energy n.e.c.
<i>10 Agriculture, forestry, fishing and hunting</i>	<i>101 Agriculture</i> 1010 Agriculture <i>102 Forestry, fishing and hunting</i> 1020 Forestry, fishing and hunting
<i>11 Mining and mineral resources other than fuels; manufacturing; and construction</i>	<i>111 Mining and mineral resources other than fuels</i> 1110 Mining and mineral resources other than fuels <i>112 Manufacturing</i> 1120 Manufacturing <i>113 Construction</i> 1130 Construction
<i>12 Transport and communications</i>	<i>121 Road transport</i> 1211 Aboriginal community road transport services 1212 Road maintenance 1213 Road rehabilitation 1214 Road construction 1219 Road transport n.e.c. <i>122 Water transport</i> 1221 Aboriginal community water transport services 1222 Urban water transport services 1223 Non-urban water transport services <i>123 Rail transport</i> 1231 Urban rail transport services 1232 Non-urban rail transport freight services 1233 Non-urban rail transport passenger services <i>124 Air transport</i> 1241 Aboriginal community air transport services 1249 Other air transport services <i>125 Pipelines</i> 1250 Pipelines <i>128 Other transport</i> 1281 Multi-mode urban transport 1289 Other transport n.e.c. <i>129 Communications</i> 1290 Communications

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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- 13 Other economic affairs*
  - 131 Storage, saleyards and markets*
    - 1310 Storage, saleyards and markets
  - 132 Tourism and area promotion*
    - 1320 Tourism and area promotion
  - 133 Labour and employment affairs*
    - 1331 Vocational training
    - 1339 Other labour and employment affairs
  - 139 Other economic affairs n.e.c.*
    - 1390 Other economic affairs n.e.c.
- 14 Other purposes*
  - 141 Public debt transactions*
    - 1410 Public debt transactions
  - 142 General purpose inter-government transactions*
    - 1420 General purpose inter-government transactions
  - 143 Natural disaster relief*
    - 1430 Natural disaster relief
  - 149 Other purposes n.e.c.*
    - 1490 Other purposes n.e.c.

# AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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## DETAILED GOVERNMENT PURPOSE CLASSIFICATION

### 01 GENERAL PUBLIC SERVICES

#### 011 Government superannuation benefits

#### 0110 Government superannuation benefits

Under cash GFS, all government superannuation transactions were classified to the one category in general public services. However, under an accruals GFS, superannuation transactions should be classified to specific GPCs if the data is available. Otherwise this subgroup may be used.

Includes outlays on:

- Payments under Commonwealth, State and Local government superannuating schemes to government employees in general public services.

Excludes outlays on:

- Payments under Commonwealth, State and Local government superannuating schemes to government employees not in general public services that can be allocated to specific GCS.

#### 019 Other general public services

#### 0190 Other general public services

Outlays on administration, support, regulation, research, operation, etc. of general public services. General public services include legislative and executive affairs, financial and fiscal affairs, external affairs, foreign economic aid, general research and general services.

Legislative and executive affairs

Includes outlays on:

- Parliaments and councils; governor-general, governor and mayoral offices; conduct of elections and maintenance of registers of voters; legislative drafting offices; libraries and other reference services that serve the legislative bodies; permanent and ad hoc commissions and committees created by, or acting on behalf of, the legislature; and, ministerial departments, local government offices and interdepartmental committees not concerned with a specific function.

Excludes outlays on:

- Ministerial departments, local government offices and interdepartmental committees concerned with a specific function.

Financial and fiscal affairs

Includes outlays on:

- Collection of taxes, including customs duties; management of public funds and public debt; departmental monitoring and control of monetary and fiscal policy; and, formulation, review, etc. of government budgets.

Exclude outlays on:

- Collection of licences, fees and fines which are associated with a specific function; and, underwriting and floating of government loans and interest payments classified to GPC 1410.

External affairs

Includes outlays on:

- Departments concerned with foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations; information and cultural activities intended for distribution overseas; contributions to meet operating expenses of international organisations; support for research into foreign policy; and, issuing of passports and visas.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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Excludes outlays on:

- Military aid to foreign countries and military units stationed abroad classified to GPC 0200; production of cultural material intended for overseas broadcasting classified to GPC 0830; and, foreign trade offices, international financial affairs and other foreign commercial or technical affairs classified to GPC 1390.

Foreign economic aid

Includes outlays on:

- Offices and other units administering non-military aid to developing countries; grants, advances, technical assistance and training programs for foreign nationals; foreign economic aid through international organisations; and, contributions in cash or in kind to economic development funds administered by international regional or other multinational organisations.

Excludes outlays on:

- Military aid classified to GPC 0200; and, aid to international peacekeeping operations classified to GPC 0200.

General research

Outlays on administration, support, operation, etc. of research directed towards the increase in scientific knowledge or discovery of new fields of investigation, not connected with a specific function.

Includes outlays on:

- Multidisciplinary research, such as oceanography; and, single discipline research.

Excludes outlays on:

- Applied research which is undertaken with a specific purpose in mind, for example, applied research into plant diseases or other destructive agents classified to GPC 1010.

General services

Includes outlays on:

- Overall economic and social planning and statistical services not connected with a specific function; offices, bureaux, or program units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social policies programs; development and implementation of general personnel policies and procedures; centralised supply and purchasing services that cannot be split and allocated to specific functions; repairs and maintenance; central motor pools; maintenance of government archives not connected with libraries; and, administration of Indian Ocean and Pacific Ocean Territories and non-self governing territories where outlays are not elsewhere classified.

Excludes outlays on:

- Personnel and other general services connected with a specific function.

02 DEFENCE

020 Defence

0200 Defence

Outlays on administration, supervision, operation and support of military and civil defence affairs, foreign military aid and defence research.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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### Military and civil defence affairs

Includes outlays on:

- Retirement and pension plans for military personnel and their survivors under contributory schemes whether or not funded; payments under the Defence Forces Retirement and Death Benefits Scheme; land, sea, air and reservist combat personnel; engineering, transport, communications, intelligence, training and recruitment and other non-combatant personnel and associated services; provision of equipment, structures and supplies; base hospitals and military schools and colleges; dissemination of information; and, civil defence personnel and acquiring materials and equipment.

Excludes outlays on:

- Pensions and other benefits paid to ex-service personnel to compensate for invalidity and other permanent disability resulting from service in the defence forces, and to war widows and war orphans classified to GPC 0610; old age pensions, disability benefits, etc. paid through the general social security system to ex-military personnel, classified to GPC 0610; and, food, materials, equipment, etc. used for emergency peacetime disasters classified to GPC 0629 or GPC 1430.

### Foreign military aid

Includes outlays on:

- Military aid missions accredited to foreign governments or attached to international military organisations; and, military aid grants and advances and contributions to international peacekeeping forces including assignment of manpower.

### Defence research

Includes outlays on:

- Research and experimental development related to the armed forces and civil defence; development of new and improved equipment; improvements in tactics and strategies; and, other research and development related to defence.

## 03 PUBLIC ORDER AND SAFETY

### 0311 Police services

#### 031 Police and fire protection services

Outlays on all activities concerned with the prevention of illegal activities and apprehension of criminals.

Includes outlays on:

- Traffic control by police; alien registration; internal security forces; police colleges; police training; and, police laboratories.

### 0312 Fire protection services

Includes outlays on:

- Contributions to volunteer fire brigades; operations of fire brigade boards; and, roadside clearing operations.

Excludes outlays on:

- Forest fire protection services classified to GPC 1020.

#### 032 Law courts and legal services

### 0320 Law courts and legal services

Outlays on legal representation and advice on behalf of the government and others.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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	<p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Costs of crown prosecutions; trusteeship services and law reform; registration of legal titles to property; and, registration of births, deaths and marriages.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Industrial law classified to GPC 1339; and, tribunals and appeals boards that can be classified to specific purpose categories.</li></ul>
<p>033 Prisons and corrective services</p>	<p>0330 Prisons and other corrective services</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Places of secure detention for convicted persons, alleged offenders and non-institutional corrective services; prisons, prison farms, remand centres and asylums for the criminally insane; places of secure detention for juveniles; child offenders and children on remand for alleged offences; youth training centres; juvenile corrective institutions; and, community-based correction activities, where the offender or alleged offender is at large in the community but is required to adhere to certain rehabilitation sessions, such as parole and probation services, community service orders and attendance centres.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Residential child care institutions that are not places of secure detention, such as juvenile hostels, family group homes, campus homes, etc. classified to GPC 0621.</li></ul>
<p>039 Other public order and safety</p>	<p>0390 Other public order and safety</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Programs relating to the control of animals such as dog registration, pounds, control of stray cattle and associated veterinary costs; beach inspectors; life saving and beach patrols; maintenance of state emergency services, such as through local government contributions, and their operations that cannot be allocated to disaster relief classified to GPC 0629 or GPC 1430; control of explosives; human rights organisations; and, community relations.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Road safety classified to GPC 1219.</li></ul>
<p>04 EDUCATION</p>	
<p>041 Primary and secondary education</p>	<p>0411 Primary education</p> <p>Outlays on administration, inspection, support, operation, etc. of educational programs that provide a sound knowledge of reading, writing and simple mathematics and an elementary knowledge of other subjects for children from ages 5 to 7 until ages 10 to 12.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Special education programs integrated into mainstream primary education.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Transportation services to students classified to GPC 044; and, school medical and dental programs classified to GPC 0550.</li></ul> <p>0412 Secondary education</p> <p>Outlays on administration, inspection, support, operation, etc. of educational programs that extend primary programs on a more subject-oriented pattern for a period of 4 to 6 years. Some vocational and technical training may occur particularly in the final years.</p>

Includes outlays on:

- Out-of-school secondary education courses for adults and young people other than those offered by colleges of technical and further education; and, special education programs integrated into mainstream secondary education.

Excludes outlays on:

- Transportation services to students classified to GPC 044; and, school medical and dental programs classified to GPC 0550.

*0419 Primary and secondary education n.e.c.*

Outlays on administration, inspection, support, operation, etc. of primary and secondary educational programs that cannot be assigned to any of the preceding subgroups.

Excludes outlays on:

- Transportation services to students classified to GPC 044; and, school medical and dental programs classified to GPC 0550.

*042 Tertiary education*

*0421 University education*

Outlays on administration, inspection, support, operation, etc. of educational programs leading to a university first degree, postgraduate degree or other higher qualifications. Entry generally requires matriculation at secondary level or equivalent.

Excludes outlays on:

- Transportation services to university students classified to GPC 044.

*0422 Technical and further education*

Outlays on administration, inspection, support, operation, etc. of educational programs in music, fine arts and design; courses designed to meet specific requirements of industry and commerce; and, non-vocational courses offered by colleges of technical and further education. Entry may not require matriculation at secondary level or equivalent.

Excludes outlays on:

- Transportation services to technical and further education students classified to GPC 044; and, vocational training programs not provided by TAFE institutions classified to GPC 1331.

*0429 Tertiary education n.e.c.*

Outlays on administration, inspection, support, operation, etc. of educational programs provided by tertiary institutions n.e.c. which normally require completion of high school or equivalent as a minimum standard of entry.

Excludes outlays on:

- Courses which are essentially non-vocational and associated with leisure time activities classified to GPC 0439 or GPC 0422; and, transportation services to students classified to GPC 044.

*043 Preschool education and education not definable by level*

*0431 Preschool education*

Outlays on administration, inspection, support, operation, etc. of preschool education programs for children up to 5 years of age delivered in a school-type environment designed to bridge the gap between home and school atmosphere.

Includes outlays on:

- Preschools and kindergartens; and, any special education programs integrated into mainstream preschool education.



Excludes outlays on:

- Play centres, creches, day-care centres, etc. (where the main function is not to prepare children for subsequent schooling but rather to provide services to assist working mothers, one parent families and other families in need) classified to GPC 0621; and, 'preschools' classified to GPC 0621.

### *0432 Special education*

Outlays on administration, inspection, support, operation, etc. of special education programs provided by special schools.

Includes outlays on:

- Education of blind, deaf and mute children, and children with other forms of physical handicap; slow learners; children with social or emotional problems; children in custody or on remand; and, children in hospital.

Excludes outlays on:

- Transportation services to students classified to GPC 044; school medical and dental programs classified to GPC 0550; special education programs integrated into mainstream primary education classified to GPC 0411; and, special education programs integrated into mainstream secondary education classified to GPC 0412.

### *0439 Other education not definable by level*

Outlays on administration, inspection, support, operation, etc. of educational programs which are not definable by level.

Includes outlays on:

- Adult education courses which are essentially non-vocational and associated with leisure-time activities, other than those offered by colleges of technical and further education; migrant education programs; and, other educational programs not definable by education level.

### *044 Transportation of students 0441 Transportation of non-urban school students*

Outlays on administration, inspection, support, etc. of transportation services to non-urban (rural) school students.

Includes outlays on:

- Contract bus services; conveyance allowances to parents; and, reimbursement of private sector bus operators for concessional fares offered to non-urban school students.

Urban areas in each state include the capital city and the commuter population areas for the capital city. Non-urban areas in each state are residual to the urban areas. Data on transport services are sourced from the financial statements of transport authorities which usually specialise in providing either wholly/predominantly urban or wholly/predominantly non-urban services. Depending on the areas serviced by these authorities, some overlap between the urban/non-urban distinction may be unavoidable.

### *0449 Transportation of other students*

Outlays on administration, inspection, support, etc. of transportation services to students other than non-urban school children.

Includes outlays on:

- Contract bus services; conveyance allowances to parents; and, reimbursement of public trading enterprises and private sector bus operators for concessional fares offered to these students.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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	Excludes outlays on: <ul style="list-style-type: none"><li>■ Transportation services to non-urban school children classified to GPC 0441.</li></ul>
<i>049 Education n.e.c.</i>	<i>0490 Education n.e.c.</i> <p>Outlays on education affairs and services that cannot be assigned to one of the four preceding groups of GPC 04.</p>
05 HEALTH	This subgroup comprises all activities of acute care hospitals, free-standing hospices, alcohol and drug treatment centres, and same-day establishments except activities involving health research and formal health education.
<i>051 Acute care institutions</i>	Acute care hospitals are defined in the National Health Data Dictionary (NHL) as 'establishments which provide at least minimal medical, surgical or obstetric services for inpatient treatment and/or care, and which provide round-the-clock comprehensive qualified nursing services as well as other necessary professional services. They must be licensed by the State health departments, or controlled by government departments. Most of the patients have acute conditions or temporary ailments and the average stay per admission is relatively short. Hospitals specialising in dental, ophthalmic aids and other specialised medical or surgical care are included in this category'. <p>Alcohol and drug treatment centres are free-standing centres for the treatment of drug dependence on an in-patient basis.</p> <p>Same day establishments include day centre/hospitals and free-standing day surgery centres.</p> <p><i>0511 Admitted patient services in acute care institutions</i></p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Care in designated psychiatric units in acute care institutions; and, care of Nursing Home Type Patients in acute care institutions (as defined by the Health Insurance Act).</li></ul> <p><i>0512 Nonadmitted patient services in acute care institutions</i></p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Accident and emergency services, outpatient clinics, dental clinics, outreach services, community health services and other services provided by acute care institutions not included in GPC 0511 and GPC 0570.</li></ul>
<i>052 Mental health institutions</i>	<i>0520 Mental health institutions</i> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Psychiatric hospitals and psycho-geriatric nursing homes.</li></ul> <p>The NHL defines psychiatric hospitals as 'establishments devoted primarily to the treatment and care of inpatients with psychiatric, mental or behavioural disorders'.</p>
<i>053 Nursing homes for the aged</i>	<i>0530 Nursing homes for the aged</i> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Nursing homes which provide long-term care involving regular basic nursing care primarily for persons aged 65 years and over.</li></ul> <p>Some young disabled persons are cared for by these nursing homes, but the focus of the nursing home is care for older persons. Some of these institutions are located with acute care institutions.</p>

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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Excludes outlays on:

- Hostels for the aged classified to GPC 0622; nursing homes for the young disabled classified to GPC 0623; and, psycho-geriatric nursing homes classified to GPC 0520.

### *054 Community health services 0541 Community mental health services*

Outlays on specialised mental health programs for the mentally ill treated in a community setting.

Includes outlays on:

- Mobile acute assessment; treatment and case management services; outreach programs; and, community based residential services.

Excludes outlays on:

- Treatment by psychiatrists in private practice which are classified to GPC 0549; and, psycho-geriatric nursing homes which are classified to GPC 0520.

### *0542 Patient transport*

Includes outlays on:

- Emergency transport to hospital; inter-hospital transport; non-emergency transport to and from treatment centres; and, travel and accommodation assistance.

### *0549 Other community health services*

Includes outlays on:

- Domiciliary nursing services; well baby clinics; dental health services; home nursing services which are not delivered as part of a welfare oriented program; services provided by community health centres; health services provided to particular community groups such as Aborigines; family planning services; alcohol and drug rehabilitation programs not involving admission and, other health services provided in a community setting.
- Commonwealth subsidies for services of private medical and private dental practitioners and optometrists through Medicare and other programs.

Excludes outlays on:

- Community health services provided by acute care institutions classified to GPC 0511; and, community mental health services classified to GPC 0541.

### *055 Public health services*

### *0550 Public health services*

Outlays on public health services consisting of population health service programs and preventive health service programs.

Population health service programs are defined as those programs which aim to protect, promote and/or restore the collective health of whole or specific populations (as distinct from activities directed to the care of individuals).

Includes outlays on:

- Health promotion campaigns; occupational health and safety programs; food standards regulation; environmental health; nutrition services; communicable disease surveillance and control; and, epidemiology.

Preventive health service programs are those programs which have the aim of preventing disease.

Includes outlays on:

- Immunisation programs; breast cancer screening; and, screening for childhood diseases.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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<i>056 Pharmaceuticals, medical aids and appliances</i>	<i>0560 Pharmaceuticals, medical aids and appliances</i> Includes outlays on: <ul style="list-style-type: none"><li>■ Pharmaceuticals provided outside of hospitals, aids and appliances used for health purposes and supplied in an ambulatory setting, glasses, hearing aids, wheel chairs, etc.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Prostheses used in operations.</li></ul>
<i>057 Health research</i>	<i>0570 Health Research</i> Includes outlays on: <ul style="list-style-type: none"><li>■ Research into health, medical and health sciences; and, medical instrumentation.</li></ul>
<i>059 Health administration n.e.c.</i>	<i>0590 Health administration n.e.c.</i> Outlays on administration, support, operation, etc. of health affairs and services that cannot be assigned to one of the preceding subgroups. Includes outlays on: <ul style="list-style-type: none"><li>■ Health insurance schemes designed to cover all or part of the costs of health care; the administration of Medicare by the Health Insurance Commission; and, any subsidies for private health insurance.</li></ul>
<b>06 SOCIAL SECURITY AND WELFARE</b>	Social security services are defined as chiefly transfer payments (including payments in kind) to compensate for reduction or loss of income or inadequate earning capacity.
<i>061 Social security</i>	<i>0610 Social security</i> Outlays on administration, provision, support, operation, etc. of social security affairs, including administration costs that can be separated from the provision of welfare services. Social security includes sickness benefits; benefits to ex-service personnel and their dependents; permanent disability benefits; old age benefits; widows, deserted wives, divorcees, and orphans benefits; unemployment benefits; sole parents benefits; and, other social security. <b>Sickness benefits</b> Pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity. Includes outlays on: <ul style="list-style-type: none"><li>■ Sickness Benefits and miners phthisis compensation.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Special Benefits; workers compensation payments classified to purpose; and, payments for health services classified to the appropriate subgroup of major group GPC 05.</li></ul> <b>Benefits to ex-service personnel and their dependants</b> Pensions and other benefits paid to ex-service personnel to compensate for invalidity and other permanent disablement resulting from service in the defence forces, and to war widows and war orphans. Includes outlays on: <ul style="list-style-type: none"><li>■ Ex-service personnel disability pensions and allowances; and, service pensions.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Pensions from Defence Forces Retirement and Death Benefits scheme classified to GPC 0110; old age pensions, disability benefits, etc. paid</li></ul>

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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through the general social security system to ex-service personnel; and, medical services classified to the appropriate subgroup of major group GPC 05.

### Permanent disability benefits

Disability service pensions and other benefits paid to compensate for the permanent loss of income due to full or partial disablement.

Includes outlays on:

- Payments to chronically ill and disabled persons.

Excludes outlays on:

- Repatriation and other disablement benefits payable only to ex-service personnel; and, medical services classified to the appropriate subgroup of major group GPC 05.

### Old age benefits

Payments of old age pensions.

Excludes outlays on:

- Pensions payable only to ex-service personnel and their dependants; and, medical services classified to the appropriate subgroup of major group GPC 05.

### Widows, deserted wives, divorcees and orphans benefits

Pensions and other benefits paid to widows, deserted wives and divorcees that are not made on the grounds of the need to support a dependent child. Pensions and other benefits paid where both parents of a child are deceased or if the whereabouts of a sole surviving parent is unknown.

Excludes outlays on:

- War widows and war orphans pensions.

### Unemployment benefits

Unemployment benefits paid to compensate for loss of income due to unemployment.

Excludes outlays on:

- Government labour exchanges classified to GPC 1339; unemployment relief grants through schemes such as NEAT, CYSS and YESS classified to the purpose which the industry serves or GPC 1339; pensions and other benefits paid to persons who are sick and thereby suffer loss of income due to work incapacity; Special Benefits; and, welfare assistance to the unemployed classified to GPC 0629.

### Family and child benefits

Income assistance paid to families irrespective of whether anyone in the household is earning an income.

Includes payments to:

- Households on a per child basis such as family allowances; and, payments to children with a disability not made to institutions, such as child disability allowances.

Excludes payments to

- Dependants of ex-service personnel classified; widows, deserted wives, divorcees and orphans classified; single parent households with dependent children; and, institutions for children with a disability classified to GPC 0623.

### Sole parents benefits

Income assistance payments to single parent households with dependent children.

### Other social security

Outlays on administration, provision, support, operation, etc. of other social security affairs, including administration.

#### Includes:

- Special Benefits; funeral benefits and compassionate allowances; assistance to individuals or households with inadequate earning capacity, in the nature of concessions, such as telephone rental, postal, transport and rate concessions; and, other income assistance.
- Outlays by: Departments, bureaux or program units which serve the social security system including those that disseminate information, prepare budgets and conduct or support research into social security affairs.

#### Excludes outlays on:

- Student transport concessions which are considered to be education outlays and are classified to GPC 044.

### 062 Welfare services

Welfare services are defined as assistance delivered to clients, or groups of clients with special needs such as the young, the aged or the disabled.

#### 0621 Family and child welfare services

Child care services and services for children which are developmental in nature

#### Includes outlays on:

- Long-day care centres, family-day care, occasional care/other centres and outside school hours care; and, subsidies for child-care assistance and child-care cash rebate.

Child, youth and family welfare services which are protective (children), developmental (youth), and supportive (families) in nature

#### Includes outlays on:

- Substitute care (short term and permanent); information, advice and referral, particularly in adoption; development and monitoring of family/household management skills; Supported Accommodation Assistance Program for youth (SAAP); protective investigation, protective supervision, statutory guardianship management, protective accommodation; services delivered by residential institutions, such as centres, villages, shelters, hostels, orphanages, youth refuges, juvenile hostels, campus homes and family group homes; marriage and child/juvenile counselling; and, assessment and evaluation of offenders by non-judicial bodies.

#### 0622 Welfare services for the aged

Welfare services for the aged are programs providing services primarily intended for persons aged 65 and over.

#### Includes outlays on:

- Respite care; domestic and personal assistance, e.g. services provided through the Home and Community Care Program; services delivered by residential institutions, e.g. hostels, villages, group homes; financial assistance not primarily related to inadequate earning capacity, e.g. concessions for aged persons (transport and material assistance, etc.); and, community centres, e.g. senior citizens centres.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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Excludes outlays on:

- Nursing homes for the aged which are classified to GPC 0530.

*0623 Welfare services for people with a disability*

Includes outlays on:

- Respite care; development care; substitute care; domestic and personal assistance, e.g. services provided through the Home and Community Care Program; services delivered by residential institutions, e.g. hostels, group homes and other services provided under the Commonwealth/State disability agreement; transport other than public transport; supported employment and rehabilitation, e.g. sheltered employment, training centres for people with a disability; community centres, e.g. day care centres for people with a disability; nursing homes for people with a disability; and, financial assistance not primarily related to inadequate earning capacity, e.g. concessions specifically for people with a disability (transport and material assistance, etc.).

*0629 Welfare services n.e.c.*

Includes outlays on:

- Homeless persons' assistance, e.g. Supported Accommodation Assistance Program (SAAP) for people other than youth; information, advice and referral services; prisoners' aid; care of refugees; premarital education; aboriginal welfare services; women's shelters; general casework services which lead to the determination of eligibility for income assistance or welfare services; multi-client services (food and clothing) in times of personal and family emergencies and relief of victims of man-made disasters; departments, bureaux or program units which serve the welfare services system including those that disseminate information, prepare budgets, policy and research; financial assistance (other than for the aged and the disabled) not primarily related to inadequate earning capacity; and, community and management support.

*069 Social security and welfare n.e.c.*      *0690 Social security and welfare n.e.c.*

Outlays on administration, inspection, support, operation, etc. of both social security and welfare affairs and services that cannot be assigned to one of the two preceding groups of major group 06, including administration costs that cannot be classified to either social security or welfare affairs.

Includes:

- Outlays by departments, bureaux or program units which serve the social security and welfare system including those that disseminate information, prepare budgets and conduct or support research into social security and welfare affairs and services; and, financial compensation to individuals or their families, who as victims of criminal activities suffered injury, illness or death.

07 HOUSING AND COMMUNITY AMENITIES

*071 Housing and community development*

*0711 Housing*

Outlays on administration, provision, support, operation, etc. of housing affairs and services.

Includes outlays on:

- Provision of housing for the general public and people with special needs; acquisition of land for dwelling construction; slum clearance; administration of rent controls and eligibility standards for public housing; conditional financial assistance for the construction of homes; rental subsidies and allowances; mortgage

- financing of homes for ex-service personnel and other low cost mortgage financing for home building or purchase; producing and disseminating information about housing; and, applied research into and experimental development of housing standards and design.

Excludes outlays on:

- Residential institutions mainly providing living quarters classified to the appropriate sub-group of GPC 062; provision of accommodation to serving members of the defence forces classified to GPC 0200; and, construction methods, materials or standards classified to GPC 1130.

### *0712 Aboriginal community development*

Outlays on administration, provision, support, operation, etc. of aboriginal community development.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

### *0719 Other community development*

Outlays on administration, provision, support, operation, etc. of overall community development mainly concerned with the planning of new or rehabilitated communities with the aim of improving the quality of life.

Includes outlays on:

- Plans involving housing and industries; facilities for the health, education, culture and recreation of the community; schemes for financing construction; relocating existing populations; administering zoning laws; regulations on land use; building standards other than standards covering housing; administering concessions to decentralised industries; research into community development; and, dissemination of information.

Excludes outlays on:

- Aboriginal community development which is classified to GPC 0712; and, plan implementation, that is, actual construction of housing, industrial buildings, streets, public utilities and cultural facilities classified to the appropriate major group according to functional role.

## *072 Water supply*

### *0721 Aboriginal community water supply*

Outlays on administration, regulation, research, support, etc. of aboriginal community water supply.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

### *0729 Other water supply*

Outlays on administration, regulation, research, support, etc. of water supply services other than for aboriginal communities.

Includes outlays on:

- Assistance for the development, expansion or operation of water supply systems; and, production and dissemination of information and research into the conservation, collection, purification and distribution of water.

Excludes outlays on:

- Government activities in connection with irrigation systems classified to GPC



## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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1010; and, Aboriginal water supply classified to GPC 0721.

*073 Sanitation and protection of the environment*

*0731 Aboriginal community sanitation services*

Covers outlays on administration, regulation, support, etc. of aboriginal community sanitation services.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

*0739 Other sanitation and protection of the environment*

Covers outlays on administration, regulation, support, etc. of household garbage collection and disposal services, other sanitary services, sewerage collection, sewerage treatment and disposal operations, urban stormwater drainage services, pollution abatement and control, and other environmental protection programs.

Includes outlays on:

- Development, expansion or operation of household garbage systems and other systems; trade and industrial waste disposal; cleaning of streets, gutters, foreshores and recreation areas; special rubbish clean-ups and anti-litter enforcement; disposal of radioactive wastes; deep mains town systems; effluent drainage systems; septic tank cleaning and inspection; nightsoil disposal ('sanitary service'); urban drainage systems and stormwater drains, including the linking or lining of creeks and the provision of open or deep draining systems; development and monitoring of standards covering pollution and air quality such as outlays on construction, development and operation of monitoring stations (e.g. stations to monitor noise levels near airports), and support of the development and use of anti-pollution devices; environmental protection programs such as the control and prevention of erosion of beaches and foreshores; flood mitigation in urban areas; research and experimental development into problems of pollution abatement and control and other environmental protection programs; and, production and dissemination of information.

Excludes outlays on:

- Aboriginal community sanitation services classified to GPC 0731; construction of drains associated with roadworks classified to GPC 1214; rural flood mitigation and agricultural drainage classified to GPC 1010; and, pollution abatement and control and other environmental protection programs classified to the purpose which the industry serves.

*079 Other community amenities*

*0791 Aboriginal community amenities*

Covers outlays on administration, provision, operation, etc. of aboriginal community amenities.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

*0799 Other community amenities*

Covers outlays on administration, provision, operation, etc. of street lighting and other community amenities that cannot be assigned to one of the preceding subgroups of major group GPC 07.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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	<p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Design, installation, operation, maintenance, upgrading and other aspects of street lighting, such as developing and monitoring street lighting standards; public conveniences; pedestrian shopping malls; drinking fountains; bus shelters; and, cemeteries and crematoria.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Aboriginal community amenities classified to GPC 0791; and, public conveniences at recreational areas classified to GPC 0819.</li></ul>
08 RECREATION AND CULTURE	<p><i>0811 National parks and wildlife</i></p> <p>Covers outlays on administration, regulation, support, provision, operation, etc. of national parks and wildlife services.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Aspects of the national estate such as historic houses and sites which are part of national parks and wildlife services.</li></ul> <p><i>0819 Recreational facilities and services n.e.c.</i></p> <p>Covers outlays on administration, regulation, support, provision, operation, etc. of public halls and civic centres, swimming pools (both indoor and outdoor) and other recreational swimming areas, and other recreational facilities and services.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Multipurpose halls used for recreation and cultural pursuits; dressing sheds and diving platforms; football and cricket grounds; tennis courts; golf-links; indoor sporting complexes; recreational parks and gardens; playgrounds; barbecue areas; walking and cycling paths; sport fishing and hunting; racing and gaming commissions; lotteries commissions; national, regional or local team representation in sporting events; equipment, coaching, training and other items needed to field a team or player; and, professional teams or individual competitors.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ National parks and wildlife services classified to GPC 0811; life saving, beach patrols and beach inspection classified to GPC 0390 and, predominantly cultural facilities such as zoological and botanical gardens, and aquariums classified to GPC 0820.</li></ul>
<i>081 Recreational facilities and services</i>	
<i>082 Cultural facilities and services</i>	<p><i>0820 Cultural facilities and services</i></p> <p>Outlays on administration, support, provision, operation, etc. of libraries open to the public, facilities and services for the creative and performing arts, museums which store and exhibit objects illustrating antiquities, natural history, etc., art galleries, and other cultural facilities and services.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Lending and reference libraries and book mobiles; provision of books; library archives; support of library research; theatres, concerts, stage productions and orchestras; support to individual artists, writers, designers, composers and others working in the arts; state museums and war museums; exhibition halls;</li></ul> <p>monuments; historic houses and sites; zoological and botanical gardens; aquariums and arboreta; national, regional and local celebrations; and, organisations engaged in promoting cultural activities.</p> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Cultural activities intended for distribution overseas classified to GPC 0190; production of cultural material intended for overseas broadcasting classified</li></ul>

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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	to GPC 0830; and, aspects of the national estate, which are part of national parks and wildlife services, classified to GPC 0811.
<i>083 Broadcasting and film production</i>	<i>0830 Broadcasting and film production</i> Outlays on administration, regulation, support, provision, operation, etc. of broadcasting services and film production. Includes outlays on: <ul style="list-style-type: none"><li>■ Support for the construction or acquisition of facilities for television or radio broadcasting and for the production and presentation of broadcasting material; production of cultural material intended for overseas broadcasting; administering the collection of commercial radio and television licence fees; and, support of film production.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Support of cultural activities intended for distribution overseas classified to GPC 0190.</li></ul>
089 RECREATION AND CULTURE <i>0890 Recreation and culture</i>	Outlays on administration, support, provision, operation, etc. of recreational and cultural affairs and services that cannot be assigned to one of the preceding subgroups of major group GPC 08.
09 FUEL AND ENERGY <i>091 Fuel affairs and services</i>	<i>0911 Gas</i> Outlays on administration, regulation, planning, support, operation, etc. of gas affairs and services which concern natural gas, liquified petroleum gases and refinery gases. Includes outlays on: <ul style="list-style-type: none"><li>■ Price control; research; dissemination of information; measures designed to reduce consumption or increase production; and, support in the form of advances, grants or subsidies.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Transportation of gas classified to the appropriate subgroup of GPC 12.</li></ul> <i>0919 Fuel affairs and services n.e.c.</i> Outlays on administration, regulation, planning, support, operation, etc. of fuel affairs and services other than gas. Other fuel affairs and services include coal, petroleum, nuclear affairs and alternative fuels such as alcohol, wood and wood wastes. Includes outlays on: <ul style="list-style-type: none"><li>■ Price control; research; dissemination of information; measures designed to reduce consumption or increase production; and, support in the form of advances, grants or subsidies.</li></ul> Excludes outlays on: <ul style="list-style-type: none"><li>■ Transportation of fuel other than gas classified to the appropriate subgroup of GPC 12.</li></ul> <i>Coal</i> Outlays on administration, regulation, planning, support, operation, etc. of solid mineral fuel affairs and services which concern coal of all grades, lignite and peat irrespective of the method used in their extraction, as well as conversion of these fuels to other forms such as coke or gas. <i>Petroleum</i> Outlays on administration, regulation, planning, support, operation, etc. of petroleum affairs and services which concern oil from wells or other sources such as shale.

### Nuclear affairs

Outlays on administration, regulation, planning, support, operation, etc. of nuclear affairs and services which cover extraction as well as processing of fissionable and fertile materials and manufacture of fuel elements.

Excludes outlays on:

- Radioactive wastes classified to GPC 0739.

### 092 Electricity and other energy 0921 Aboriginal community electricity services

Outlays on administration, provision, support, operation, etc. of aboriginal community electricity services.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

### 0922 Other electricity

Outlays on administration, regulation, planning, support, operation, etc. of electricity affairs and services which concern conventional sources of electricity such as thermal, nuclear or hydro supplies, and nonconventional sources such as electricity from wind or solar heat.

Includes outlays on:

- Price control; research, dissemination of information; measures designed to reduce consumption or increase production; support in the form of advances, grants or subsidies; and, support for the construction of dams and other works mainly designed to provide electricity.

Excludes outlays on:

- Electricity services to aboriginal communities which are classified to GPC 0921.

### 0929 Other energy

Outlays on administration, regulation, planning, support, operation, etc. of energy affairs and services other than electricity. This mainly concerns the production of heat in the form of steam, hot water or hot air such as solar heat not used for the generation of electricity.

Includes outlays on:

- Price control; research; dissemination of information; measures designed to reduce consumption or increase production; and, support in the form of advances, grants or subsidies.

### 099 Fuel and energy n.e.c.

### 0990 Fuel and energy n.e.c.

Outlays on administration, regulation, planning, support, operation, etc. of fuel and energy affairs and services that cannot be assigned to one of the two preceding groups of GPC 09.

Includes outlays on:

- Measures designed to reduce consumption or increase production of both fuel and energy, for example, the National Energy Conservation Program.

## 10 AGRICULTURE, FORESTRY, FISHING AND HUNTING

### 101 Agriculture

### 1010 Agriculture

Outlays on administration, regulation, support, operation, etc. of agricultural affairs. Agriculture includes agricultural land management; agricultural water resources management; agricultural support schemes; agricultural research and extension services; and, other agricultural affairs.

### Agricultural land management

Outlays on administration, regulation, planning, support, management, etc. of agricultural land in general.

Includes outlays on:

- Grants, subsidies and other assistance for agricultural land clearing, reclamation and control of soil erosion; land settlement schemes such as grants, interest subsidies and other assistance for farm acquisition; programs of rural debt reconstruction, farm rehabilitation and retraining displaced farmers; and, provision of veterinary and pest control services.

Excludes outlays on:

- Agricultural water resources; support for research and development into problems of land conservation, reclamation, expansion etc. and, price and income support schemes.

### Agricultural water resources management

Outlays on administration, regulation, planning, support, management, etc. of agriculture water resources.

Includes outlays on:

- Provision of land irrigation, rural drainage and flood mitigation systems; and, subsidies, grants and advances for such work.

### Agricultural support schemes

Outlays on administration, regulation, support, etc. of agricultural affairs designed to stabilise or improve farm prices and farmers' incomes.

Includes outlays on:

- Price support and marketing schemes for unprocessed agricultural products; schemes to encourage or restrict output of particular products; and, subsidies to induce farmers to purchase and employ fertilisers, improved seeds and so forth.

### Agricultural research and extension services

Outlays on administration, regulation, support, operation, etc. of agricultural research and extension services.

Includes research into:

- Land conservation, reclamation and expansion; problems of land reform and settlement; fertiliser use and other means of improving output; veterinary medicine and animal husbandry; and, eradication or control of pests, vermin, plant diseases and other destructive agents.

Agricultural extension services mainly involve the dissemination of knowledge with the principal aim of increasing productivity, improving quality of products, conserving land and reducing labour or other costs.

### Other agricultural affairs

Outlays on administration, regulation, support, operation, etc. of agricultural affairs not included above in GPC 1010.

*102 Forestry, fishing and hunting*

### *1020 Forestry, fishing and hunting*

Outlays on administration, regulation, preservation, exploitation and management, etc. of forestry, fishing and hunting.

#### Forestry

Outlays on administration, regulation, preservation, exploitation and management, etc. of timber resources.

Includes outlays on:

- Efforts to conserve, extend or rationalise exploitation of forest resources; field management, operation or support of re-forestation work; pest and disease control activities; forest fire fighting and fire prevention services; research into all aspects of forest management and exploitation; commercial forest operations; extension services; and, dissemination of information.

Fishing

Outlays on administration, regulation, preservation, exploitation and management, etc. of commercial fishing. Fishing covers freshwater, ocean and coastal fishing and fish farming.

Includes outlays on:

- Fish hatcheries, stocking or culling activities; licensing of fishing; research into fish management and related problems of this industry; extension services; and, dissemination of information.

Excludes outlays on:

- Sport fishing classified to GPC 0819.

Hunting

Outlays on administration, regulation, preservation, exploitation and management, etc. of hunting. Hunting covers the taking of wildlife and animal propagation, protection and preservation.

Includes outlays on:

- Game preserves; licensing of hunting; research into wild animal management and related problems of this industry; extension services; and, dissemination of information.

Excludes outlays on:

- Sport hunting classified to GPC 0819.

### 11 MINING AND MINERAL RESOURCES OTHER THAN FUELS; MANUFACTURING; AND CONSTRUCTION

#### *111 Mining and mineral resources, other than fuels*

#### *1110 Mining and mineral resources, other than fuels*

Outlays on administration, regulation, inspection, research, support, operation, etc. of activities relating to prospecting, mining and mineral resources development. In addition to metal bearing minerals, these activities cover sand, clay and stone, chemical and fertiliser minerals, salt, gemstones, asbestos and gypsum.

Includes outlays on:

- Advances and bounties to foster mineral developments and production.

Excludes outlays on:

- All activities relating to mineral fuels classified to major group GPC 09.

#### *112 Manufacturing*

#### *1120 Manufacturing*

Outlays on administration, planning, support, regulation, inspection, promotion, operation, etc. of manufacturing activities and research into manufacturing methods, materials and industrial management.

Includes outlays on:

- Marketing schemes, etc. for processed primary products such as meat, timber, dried fruits and packaged fish; factory inspection; protection of consumers against dangerous products; the book bounty; payments supporting industrial research and development and export marketing; and, maintaining liaison with manufacturers' associations and other organisations interested in manufacturing affairs and services.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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	<p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Manufacturing relating to the production of fuel and energy, for example, petroleum and gas refineries, coal processing or nuclear fuel industries classified to major group GPC 09.</li></ul>
<i>113 Construction</i>	<p><i>1130 Construction</i></p> <p>Outlays on administration, planning, support, regulation, inspection, research, promotion, etc. of the building and construction industry.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Inspections enforcing building standards; and, research into construction methods, materials and productivity affecting construction.</li></ul> <p>Excludes outlays on;</p> <ul style="list-style-type: none"><li>■ Specific building and construction projects such as dwellings, factories, roads, mines, farm buildings and so forth classified to the appropriate purpose category.</li></ul>
<b>12 TRANSPORT AND COMMUNICATIONS</b>	<p>Outlays on administration, regulation, support, operation, etc. of road and highway construction affairs, road and highway maintenance affairs, both off and on street parking, and other road transport affairs and services.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none"><li>■ Departments, bureaux or program units planning, designing, constructing, extending and improving roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals; supervising, licensing or regulating such work; research into road design, construction methods or materials relating to specific projects; dissemination of information on road construction affairs; departments, bureaux or program units that maintain roads and highways and associated structures such as bridges, tunnels, traffic lights and bus terminals, and supervising, licensing or regulating such work; research on specific maintenance related projects; parking attendants and inspectors; construction and operation of parking facilities; research into the design and efficiency of parking facilities; all road plant purchases; road safety; vehicle registration and driver licensing; vehicle safety inspection; size and load specifications; tariffs and passenger fares; granting of franchises and frequency of operations; subsidies, grants or advances to public trading enterprises and private sector system operators; and, general administration, planning, research, dissemination of information not directly related to construction, maintenance and parking.</li></ul> <p>Excludes outlays on:</p> <ul style="list-style-type: none"><li>■ Reimbursement of public trading enterprises and private sector bus operators for concessional fares offered to students classified to GPC 044; traffic control involving direct action by police classified to GPC 0311; street cleaning classified to GPC 0739; street lighting classified to GPC 0799; regulation and monitoring of pollution arising from motor vehicle operation classified to GPC 0739; grants, advances, subsidies, etc. to motor vehicle manufacturers classified to GPC 1120; and, integrated urban transit systems where separate road transport data are not available classified to GPC 1281.</li></ul>
<i>121 Road transport</i>	<p><i>1211 Aboriginal community road transport services</i></p> <p>Outlays on administration, regulation, support, operation, etc. of road transport affairs and services in aboriginal communities.</p> <p>Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are</p>

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

### *1212 Road maintenance*

Outlays on servicing and operating the road system, road pavement and shoulder maintenance, and bridge maintenance and rehabilitation.

Relates to National Roads Transport Commission (NRTC) expenditure reporting categories A, B and C.

### *1213 Road rehabilitation*

Outlays on reinstating failed road pavements to existing standards to improve the ride quality without improving the design standard.

Relates to NRTC expenditure reporting category D.

### *1214 Road construction*

Outlays on improving the design standard of existing roadways and bridges, building new roadways and bridges, land acquisition, earthworks, and other extensions and improvements to road systems.

Relates to NRTC expenditure reporting category F.

### *1219 Road transport n.e.c.*

Outlays on safety and traffic improvements, and miscellaneous road transport activities.

Relates to NRTC expenditure reporting categories E and G.

### *122 Water transport*

Outlays on administration, planning, construction, regulation, operation, etc. of water transport facilities and inland, coastal and ocean passenger and freight water transport affairs and services.

Includes outlays on:

- Harbour facilities and navigation aids, canals, channels, dockyards, breakwaters, piers, wharves and terminals and advances, grants and subsidies for such work; and, research into the design, construction, etc. of water transport facilities.
- Registration, licensing and inspection of vessels and crews, safety of passengers or goods, granting of franchises, tariffs and passenger fares, operation of navigational aids, pilots and tugs; subsidies, grants or advances to public trading enterprises and private sector systems operations; and, research and dissemination of information on water transport affairs and services.

Excludes outlays on:

- Control of water traffic involving direct action by police classified to GPC 03; customs authorities classified to GPC 0190; grants, advances, subsidies, etc. to shipbuilders classified to GPC 1120; and, integrated urban transit systems where separate water transport data are not available classified to GPC 1281.

Urban areas in each state include the capital city and the commuter population areas for the capital city. Non-urban areas in each state are residual to the urban areas. Data on transport services are sourced from the financial statements of transport authorities which usually specialise in providing either wholly/predominantly urban or wholly/predominantly non-urban services.

Depending on the areas serviced by these authorities, some overlap between the urban/non-urban distinction may be unavoidable.



### *1221 Aboriginal community water transport services*

Outlays on administration, planning, construction, regulation, operation, etc. of water transport facilities, affairs and services in Aboriginal communities.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

### *1222 Urban water transport services*

Outlays on administration, planning, construction, regulation, operation, etc. of passenger and freight water transport facilities, affairs and services in urban areas.

### *1223 Non-urban water transport services*

Outlays on administration, planning, construction, regulation, operation, etc. of passenger and freight water transport facilities, affairs and services in non-urban areas.

## *123 Rail transport*

Outlays on administration, planning, construction, regulation, operation, etc. of rail transport facilities and long-haul, interurban and urban rapid transit railway affairs and services.

Includes outlays on:

- Planning, designing, constructing, extending and improving railways and associated structures such as terminals, tunnels, bridges, etc.; and, research into the design, construction, etc. of rail transport facilities.
- Tariff and passenger fares, passenger safety and frequency of service; subsidies, grants or advances to public trading enterprises and private sector system operators; and, research and dissemination of information on rail transport affairs and services.

Excludes outlays on:

- Integrated urban transit systems where separate rail transport data are not available classified to GPC 1281; and, grants, advances and subsidies to rolling stock manufacturers classified to GPC 1120.

Urban areas in each state include the capital city and the commuter population areas for the capital city. Non-urban areas in each state are residual to the urban areas. Data on transport services are sourced from the financial statements of transport authorities which usually specialise in providing either wholly/predominantly urban or wholly/predominantly non-urban services.

Depending on the areas serviced by these authorities, some overlap between the urban/non-urban distinction may be unavoidable.

### *1231 Urban rail transport services*

Outlays on administration, planning, construction, regulation, operation, etc. of urban passenger and freight rail transport facilities, affairs and services.

### *1232 Non-urban rail transport freight services*

Outlays on administration, planning, construction, regulation, operation, etc. of non-urban rail transport freight facilities, affairs and services.

### *1233 Non-urban rail transport passenger services*

Outlays on administration, planning, construction, regulation, operation, etc. of non-urban rail transport passenger facilities, affairs and services.

### 124 Air transport

Outlays on administration, construction, planning, support, operations, etc. of air transport facilities, air traffic control, passenger and freight services and controls on aircraft operation.

Includes outlays on:

- Planning, designing, constructing, extending or improving airports, runways, terminals, hangars, air navigation aids and the supervision, licensing and regulating of such work; and, research into the design, construction, etc. of air transport facilities.
- Tariff and passenger fares, passenger safety, registration, licensing and inspection of aircraft, pilots and crews including ground crews and allocation of routes; subsidies, grants or advances to public trading enterprises and private sector system operators; and, research and dissemination of information on air transport affairs and services.

Excludes outlays on:

- Establishment and regulation of pollution standards classified to GPC 0739; and, grants, advances and subsidies to aircraft manufacturers classified to GPC 1120.

#### 1241 Aboriginal community air transport services

Outlays on administration, construction, planning, support, operations, etc. of air transport facilities and services in aboriginal communities.

Aboriginal communities are those which have a predominantly indigenous population and where tribal ways and traditional roles are maintained. They are usually remote from major service centres and include communities on Aboriginal land and within pastoral leases, reserves, town camps and transit camps.

#### 1249 Other air transport services

Outlays on administration, construction, planning, support, operations, etc. of air transport facilities, air traffic control, passenger and freight services and controls on aircraft operation.

Excludes outlays on:

- Aboriginal community air transport services classified to GPC 1241.

### 125 Pipelines

#### 1250 Pipelines

Outlays on administration, construction, operation, etc. of pipelines.

Includes outlays on:

- Designing, constructing, extending, improving, and maintaining pipelines and associated structures such as pumping stations, used for the transportation of petroleum, gas, etc.; and, supervising, licensing or regulating such work.
- Registration, licensing and inspection of equipment, safety standards, operator skills and training, granting of franchises and tariffs; subsidies, grants or advances to public trading enterprises and private sector system operators; provision of equipment; and, research and provision of information on pipeline transport affairs services.

### 128 Other transport

#### 1281 Multi-mode urban transit systems

Outlays on administration, provision, support, regulation, operation, etc. of public transport systems where road, rail and ferry transport outlays cannot be separated.

Includes outlays on:

- Registration, licensing and inspection of equipment; safety standards and tariffs; subsidies, grants or advances to public trading enterprises; and,

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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research and dissemination of information on multi-mode urban transit systems.

Excludes outlays that can be classified to a specific transport mode.

- Urban areas in each state include the capital city and the commuter population areas for the capital city. Non-urban areas in each state are residual to the urban areas. Data on transport services are sourced from the financial statements of transport authorities which usually specialise in providing either wholly/predominantly urban or wholly/predominantly non-urban services. Depending on the areas serviced by these authorities, some overlap between the urban/non-urban distinction may be unavoidable.

*1289 Other transport n.e.c.*

Outlays on administration, regulation, support, operation, etc. of transport affairs and services that cannot be assigned to one of the preceding sub-groups in major group GPC 12.

*129 Communications*

*1290 Communications*

Outlays on administration, provision, construction, regulation, operation, etc. of communication affairs and services including postal, telephone, telegraph, cable and wireless communication systems and communication satellites.

Includes outlays on:

- Planning, designing, constructing, extending and improving communication systems; development and administration of regulations; assignment of frequencies; specification of markets to be served; and, setting of tariffs.
- Research into communication equipment and technology; information dissemination services; and, grants, advances and subsidies for communication equipment and services.

Excludes outlays on:

- Radio and television broadcasting systems classified to GPC 0830; and, water or air navigation aids classified to GPC 122 and GPC 124 respectively.

13 OTHER ECONOMIC AFFAIRS

*1310 Storage, saleyards and markets*

*131 Storage, saleyards and markets*

Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation, etc. of storage and warehousing.

Includes outlays on:

- Grants or other assistance for the provision or operation of storage facilities, such as grain elevators, bulk sugar terminals, wool stores, and government bonded warehouses; and, development and monitoring of storage and warehousing regulations.

Excludes outlays on:

- Development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to GPC 1390.

Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation, etc. of yards and markets where sales of rural produce, livestock and other goods are conducted.

Includes outlays on:

- Fishmarkets, produce markets and saleyards.

Excludes outlays on:

- Development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to GPC 1390.

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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### *132 Tourism and area promotion*

### *1320 Tourism and area promotion*

Outlays on administration, regulation, planning, development, research, support, operation, etc. of tourism and area promotion to attract tourists. Also covers local government promotion to attract development.

Includes outlays on:

- Tourist bureaux both in Australia and overseas, information offices, caravan parks and camping areas; and, liaison activities with transportation establishments, the hotel and restaurant industry and other industries benefiting from the presence of tourists.

Excludes outlays on:

- National parks and wildlife services classified to GPC 0811.

### *133 Labour and employment affairs*

### *1331 Vocational training*

Outlays on administration, support, regulation, research, etc. of training programs such as apprenticeship schemes designed to facilitate entry into the workforce of people currently not employed or in need of retraining.

Excludes outlays on:

- Training programs provided by TAFE institutions classified to GPC 0422.

### *1339 Other labour and employment affairs*

Outlays on administration, support, regulation, research, etc. of other labour and employment affairs.

Includes outlays on:

- Regulation of working conditions; conciliation and arbitration; operation of employment offices; schemes to promote employment, such as unemployment relief grants through NEAT, CYSS, YESS and other similar schemes that cannot be allocated to specific industries; anti-discrimination programs; and, other programs in which general labour affairs is the chief component.

Excludes outlays on:

- Vocational training classified to GPC 1331; and, labour and employment affairs of a particular industry classified to the purpose which the industry serves.

### *139 Other economic affairs n.e.c.*

### *1390 Other economic affairs n.e.c.*

Outlays on administration, regulation, promotion, research, operation, etc. of distributive trades.

Includes outlays on:

Consumer interest and protection affairs; licensing, sales practices, labelling of packaged food and other goods intended for household consumption; regulation of weights and measures, including metric conversion; price control and rationing schemes operating through retailers or wholesalers; wholesale or retail shop inspection; and, all services relating to distributive trade affairs and services n.e.c.

Excludes outlays on:

- Affairs related to storage and warehousing classified to GPC 1310; and, price control and rationing schemes which can be identified with a specific industry sub-group (e.g. petroleum and gas classified to GPC 091).

## AMENDMENTS TO AUSTRALIAN SYSTEM OF GOVERNMENT FINANCE STATISTICS

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Outlays relating to the hotel industry

Includes outlays on:

- Licensing, liquor control commissions, and all hotel and restaurant affairs n.e.c.

Outlays on administration, regulation, promotion, support, research, operation, etc. of general economic and commercial services

Includes outlays on:

- Economic and commercial matters which cannot be allocated to a functional sub-group such as general regulation of monopolies and other restraints on trade and market entry and foreign commercial affairs; weather bureaux; patent offices; and, survey institutions.

Excludes outlays on:

- Economic and commercial services classified to a particular industry.

Outlays relating to other economic affairs and services n.e.c..

### 14 OTHER PURPOSES

#### *141 Public debt transactions*

#### *1410 Public debt transactions*

Outlays on underwriting and floating of government loans and interest payments, including interest on government securities or under special credit arrangements with other countries.

Excludes outlays on:

- Administrative costs of public debt management classified to GPC 0190.

#### *142 General purpose inter-government transactions*

#### *1420 General purpose inter-government transactions*

Grants, advances or other inter-government transactions that cannot be allocated to purpose.

#### *143 Natural disaster relief*

#### *1430 Natural disaster relief*

Outlays on administration, planning, support, provision, etc. of programs concerned with the immediate relief of victims of drought, fires, floods, cyclones and other natural disasters, and with the initial restoration of community services and facilities.

Includes outlays on:

- Food, materials, equipment, etc. used in connection with natural disasters.

Excludes outlays on:

- Maintenance of state emergency services, such as through local government contributions, classified to GPC 0390; state emergency service operations that cannot be allocated to natural disaster relief classified to GPC 0390 or GPC 0629; relief of victims of man-made disasters classified to GPC 0629; reconstruction activities following man-made disasters classified to purpose; and, long term reconstruction and relief activities following natural disasters classified to purpose.

#### *149 Other purposes n.e.c.*

#### *1490 Other purposes n.e.c.*

Outlays that cannot be assigned to one of the major groups GPC 01 to GPC 13 and the preceding sub-group of GPC 14.

Includes

- Transactions relating to plant and equipment which cannot be classified to specific purposes and residual items (such as the cost of works on private land, purchases of land and buildings, the rent of premises, works depots and engineering and employment overheads) that cannot be classified to purpose.

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