

Expenditure Data Manual

2010 Indigenous
Expenditure Report

*Indigenous Expenditure Report
Steering Committee*

17 December 2009

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The Productivity Commission acts as the Secretariat for the Indigenous Expenditure Report Steering Committee.

Secretariat
Indigenous Expenditure Report Steering Committee
Productivity Commission
LB 2 Collins Street East Post Office
Melbourne VIC 8003

Level 28
35 Collins Street
Melbourne VIC 3000

Tel: (03) 9653 2100 or Freecall: 1800 020 083
Fax: (03) 9653 2359
Email: gsp.ier@pc.gov.au
<http://www.pc.gov.au/ier>

Suggestions:

The Steering Committee welcomes suggestions on the definitions and guidelines contained in this manual. Please direct your suggestions to the Productivity Commission Secretariat at the above address.

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Foreword

The Indigenous Expenditure Report is an initiative of the Council of Australian Governments, which agreed to report transparently on expenditure on services for Indigenous Australians. The report will include expenditure on both Indigenous specific services and key mainstream programs provided by the Australian, state and territory governments.

This manual contains the definitions and guidelines ('counting rules') for the collection of expenditure data used to estimate expenditure on services to Indigenous and non-Indigenous people. A companion manual, the *Service Use Measures Definitions Manual*, details the fundamental concepts, definitions and methods for prorating expenditure on 'mainstream services' to identify the share of expenditure related to Indigenous people.

The definitions and guidelines provided in this manual relate to the 2010 Indigenous Expenditure Report and were endorsed by the Indigenous Expenditure Report Steering Committee on 11 December 2009.

The definitions and guidelines in this manual are intended to ensure that data are consistent and comparable. The guidelines also aim to ensure that the composition of these data is transparent to users.

The Steering Committee is committed to a process of continual improvement and welcomes comments on any aspect of the methodology presented in the manual; including whether the methods outlined are appropriate and feasible and whether sufficient information has been included.

Peter Robinson
Chair, Indigenous Expenditure Report Steering Committee

Steering Committee

At 17 December 2009, the membership of the Indigenous Expenditure Report Steering Committee comprised:

Mr Peter Robinson (Chair)	Commonwealth Department of the Treasury
Mr Stephen Powrie	Commonwealth Department of Families, Housing, Community Services and Indigenous Affairs
Mr Michael van Rosmalen	New South Wales Treasury
Ms Andrea Del Monaco	Victorian Department of Treasury and Finance
Ms Maryanne Kelly	Queensland Treasury
Ms Marny Marsh	Western Australian Department of Treasury and Finance
Ms Katrina Ball	South Australian Department Treasury and Finance
Mr Alex Tay	Tasmanian Treasury
Mr Bruce Michael	Northern Territory Treasury
Ms Helen Hill	Australian Capital Territory Treasury
Mr Garth Bode	Australian Bureau of Statistics
Mr Ian Crettenden	Australian Bureau of Statistics
Dr Penny Allbon	Australian Institute of Health and Welfare
Ms Catherine Hull	Commonwealth Grants Commission
Ms Natasha Firth	Ministerial Council for Aboriginal and Torres Strait Islander Affairs
Mr Lawrence McDonald	Productivity Commission
Mr Danny Forwood (Secretariat)	Productivity Commission

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In particular, the Steering Committee would like to thank those officials — across the Commonwealth, States and Territories — whose regular participation in the Steering Committee Development Group contributed greatly to the development of this manual.

The Steering Committee would also like to acknowledge the contribution of the Secretariat team led by Danny Forwood — which included Andrew McDonald, Jennifer Drysdale and Veronica Fil — without whose drive and support, the production of this manual would not have been possible.

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Abbreviations

ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
AIHW	Australian Institute of Health and Welfare
ANAO	Australian National Audit Office
CGC	Commonwealth Grants Commission
COAG	Council of Australian Governments
DEEWR	Department of Education, Employment and Workplace Relations
FaHCSIA	Department of Families, Housing, Community Services and Indigenous Affairs
DVA	Department of Veterans' Affairs
GFS	Government Finance Statistics
GPC	Government Purpose Classification
GST	Goods and Services Tax
HoTs	Heads of Treasuries
IER	Indigenous Expenditure Report
MCATSI	Ministerial Council for Aboriginal and Torres Strait Islander Affairs
MCFFR	Ministerial Council for Federal Financial Relations
NSW	New South Wales
NT	Northern Territory
OID	Overcoming Indigenous Disadvantage
PC	Productivity Commission
Qld	Queensland
RoGS	Report on Government Services
RoGSP	Review of Government Service Provision

SA	South Australia
SAAP	Supported Accommodation Assistance Program
SCRGSP	Steering Committee for the Review of Government Service Provision
Steering Committee	Indigenous Reporting Expenditure Steering Committee
Tas	Tasmania
Vic	Victoria
WA	Western Australia
WGIR	Working Group on Indigenous Reform

Terms of reference

The following terms of reference were endorsed by the Council of Australian Governments at its 2 July 2009 meeting in Darwin.

The Indigenous Expenditure Report aims to contribute to better policy making and improved outcomes for Indigenous Australians, by:

1. reporting on expenditure on services which support Indigenous Australians, including in a manner consistent with the COAG Working Group on Indigenous Reform statement of objectives, outcomes and measures and the COAG Overcoming Indigenous Disadvantage report framework.
2. promoting the collection and reporting of robust Indigenous expenditure data through:
 - (a) determining and applying consistent methodology to the collection and reporting of data
 - (b) identifying necessary improvements to the collection and availability of relevant data
 - (c) developing and implementing strategies to address data deficiencies.

The Indigenous Expenditure Report will:

3. include expenditure by both Commonwealth and State/Territory governments (and local government if possible), and over time will:
 - (a) allow reporting on Indigenous and non-Indigenous social status and economic status
 - (b) include expenditure on Indigenous-specific and key mainstream programs
 - (c) be reconcilable with published government financial statistics.
4. focus on on-the-ground services in areas such as: education; justice; health; housing; community services; employment; and other significant expenditure.
5. report on a regular basis, including:
 - (a) completion of an initial ‘stocktake’ report for the first COAG meeting in 2009, setting out the reporting framework, principles, methodology, and survey of available data and strategies for data development

-
- (b) staged reporting against the framework (having regard to considerations such as data availability, implementation requirements and costs of reporting)
 - (c) report on both Indigenous and non-Indigenous expenditure.
6. provide governments with a better understanding of the level and patterns of expenditure on services which support Indigenous Australians, and provide policy makers with an additional tool to target policies to Close the Gap in Indigenous Disadvantage.

The Indigenous Expenditure Report steering committee will:

7. provide regular updates to Heads of Treasuries on progress in developing the expenditure framework and to the Working Group on Indigenous Reform on progress on data issues
8. recommend to Heads of Treasuries appropriate institutional arrangements for annual reporting on Indigenous expenditure once the framework for reporting has been developed.

1 Introduction

Despite the commitment of significant government expenditure over many years, disparities between outcomes for Indigenous and non-Indigenous Australians persist (particularly in the areas of life expectancy, child mortality, educational attainment and economic participation). The reasons for these persistent gaps are complex, arising from a mix of historical, social and economic causes. Yet there has been limited information with which to assess the adequacy, effectiveness and efficiency of expenditure on programs aimed at addressing these disparities.

The Indigenous Expenditure Report Steering Committee — under the auspice of the Council of Australian Governments (COAG) — has developed a National Framework for collecting and reporting government expenditure on services to Indigenous and non-Indigenous Australians.

This manual contains the definitions and guidelines (‘counting rules’) for the collection of data used to estimate expenditure on services to Indigenous and non-Indigenous people for the *Indigenous Expenditure Report*. These counting rules are intended to ensure that data are consistent and comparable. They also aim to ensure that the composition of these data are transparent to users. As the Steering Committee is committed to a process of continual development, the definitions and guidelines can change from report to report.

The information provided in this manual relates to the 2010 Indigenous Expenditure Report and was endorsed by the Steering Committee on 11 December 2009.

An overview of the methodology is presented in section 1.1. Areas for specific development, and the current progress on that development, are discussed in section 1.2. Information on how stakeholders can contribute to future development is provided in section 1.3. Section 1.4 details the structure of the paper.

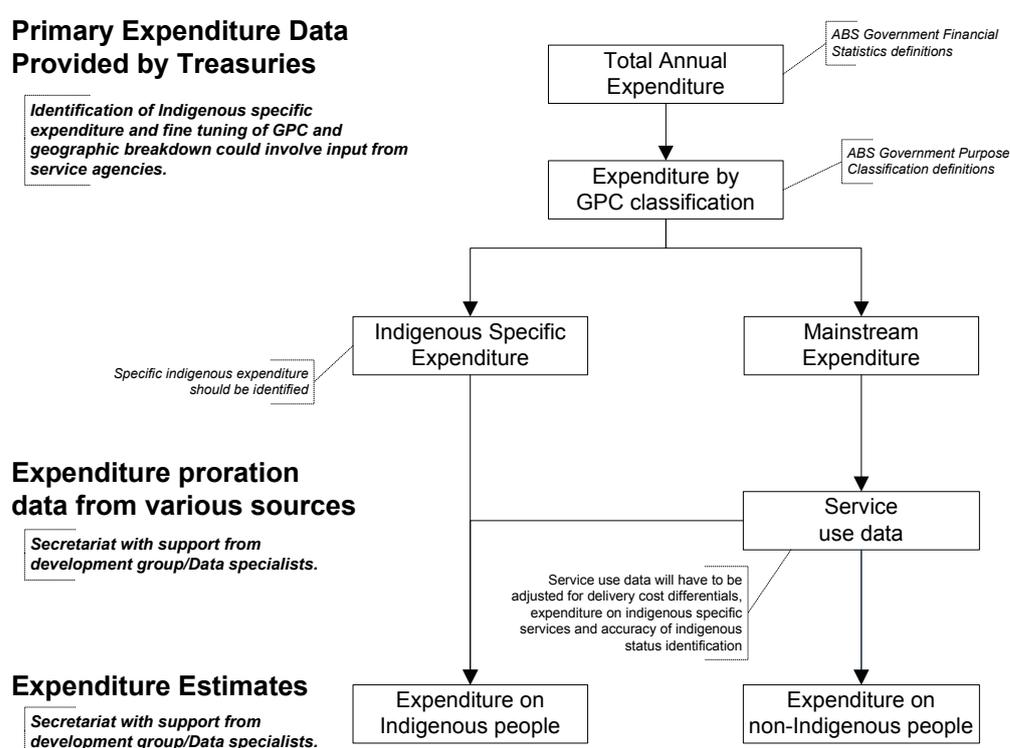
1.1 Methodology overview

Identifying expenditure on services to Indigenous people is difficult, and involves a process of estimation rather than aggregation. The Indigenous Expenditure Report

methodology is based on the approach used in similar exercises,¹ and involves two stages (figure 1.1):

1. identifying total expenditure by service area, and where applicable, total expenditure for Indigenous-specific services and programs.
2. prorating mainstream (that is, non-Indigenous specific) expenditure between Indigenous and non-Indigenous services

Figure 1.1 Data collection and apportionment process



'Indigenous specific' and 'mainstream' expenditure by service area

For the purposes of the collection, expenditure is defined as expenditure by the general government sector on services to Indigenous and non-Indigenous people.

Before this expenditure can be allocated to Indigenous and non-Indigenous people, it needs to be allocated to service areas (giving a measure of total expenditure for each service area). The next task is to identify (by service area) any expenditure that

¹ Including for example, the Australian Institute of Health and Welfare estimates of expenditure on health services for Aboriginal and Torres Strait Islander people, and the Northern Territory Indigenous expenditure reviews.

specifically targets services for Indigenous people. Taking these expenditures from total expenditure for each service area provides an estimate for mainstream expenditure for each service area.

The definition of ‘expenditure’ that will be used for the Indigenous Expenditure Report is presented in chapter 2.

Service areas

The methodology uses the ABS Government Purpose Classification (GPC) to categorise expenditure by service area.

However data collected under the National Framework must also be able to be mapped to the outcome categories being developed by the Working Group on Indigenous Reform (WGIR) as part of the *Closing the Gap* initiative. In some cases, the GPC does not provide sufficient disaggregation to map to the WGIR outcome categories. For example, the WGIR Framework defines ‘child care services’ and ‘child protection and support services’ as separate outcome areas, whereas the GPC groups these into one category, *family and child welfare services* (GPC 0621).

The definition and guidelines for the Government Purposes Classifications are provided in the chapter 4.

Indigenous specific services and programs

Services to Indigenous people are provided through a combination of targeted and mainstream services. Expenditure on Indigenous-specific services (for example, the Australian Government Indigenous Employment Program) can generally be assumed to be exclusively for Indigenous people.²

The definition of ‘Indigenous-specific expenditure’ used for the Indigenous Expenditure Report is presented in chapter 3.

Expenditure on mainstream services

Indigenous people can also receive support through services aimed at the broader community (‘mainstream services’), such as the Australian Government Vocational Rehabilitation Services. Expenditure on mainstream services for each GPC

² There can, however, be some use of these services and programs by non-Indigenous people in particular locations (for example, health services in remote communities).

subgroup is calculated as the residual of total expenditure less any expenditure on Indigenous-specific services that can be identified.

The definition of ‘expenditure on mainstream services’ that is used for the Indigenous Expenditure Report is presented in chapter 3.

The share of expenditure on mainstream services that explicitly relates to services to Indigenous people will be identified where possible (for example, the share of expenditure on Vocational Rehabilitation Services that relates to services for Indigenous people). However, this is often not possible because of the nature of the services (national defence, public transport) or because of the limitations of existing information systems.

Where the Indigenous share of expenditure on mainstream services can not be identified, it must be estimated.

Prorating mainstream expenditure

The Indigenous share of expenditure on mainstream services is rarely explicitly recorded and must be estimated on the basis of service use. Measures of service use provide a proxy of the distribution of costs (**not benefits**) among service users. Where possible, the service use measures should be adjusted for:

- *under-identification* — the degree to which service users do not identify as Indigenous. For example, a person’s Indigenous status might not always be asked as part of the service process. Alternatively, there might be a disincentive for service users to identify their Indigenous status.
- *cost differential* — the extent to which the cost of providing services to Indigenous and non-Indigenous people varies. The provision of services to Indigenous people might be more costly ‘on average’ if Indigenous people are disproportionately located in remote areas, or if Indigenous service users have additional service needs (such as language difficulties) regardless of their location.

The definitions, concepts, and methods for prorating expenditure on mainstream services are presented in chapter 2 of the ‘Service Use Measure Definitions Manual’.

1.2 Indigenous Expenditure Report data manuals

Two key manuals have been produced that represent the nationally agreed definitions, concepts, methods and data sources used to estimate Indigenous expenditure for the Indigenous Expenditure Report:

- *Expenditure Data Manual* — the *Expenditure Data Manual* provides a consistent set of agreed counting rules (definitions, methods, and so on) for jurisdictions to follow when providing expenditure data.
- *Service Use Measure Definitions Manual* — the *Service Use Measure Definitions Manual* will document the agreed measures used to prorate expenditure between services for Indigenous and non-Indigenous people.

These manuals are revised for each report, reflecting the Steering Committee's commitment to continual development. Readers should ensure that the manuals they are referencing correspond to the reported data. Manuals for the current and previous reports are available from the Indigenous Expenditure Report website at the following address:

www.pc.gov.au/ier/publications/manuals

1.3 How to contribute to the development process

The Steering Committee is committed to a process of continual improvement to ensure that accurate and relevant data are to be presented in the Indigenous Expenditure Report. Users of this manual are encouraged to contribute to this process by providing feedback on this manual, and on the Indigenous Expenditure Report.

What sort of comments is the Steering Committee seeking?

Report users and data providers should feel free to comment on any aspect of the methodology presented in this manual. The Steering Committee would appreciate your perceptions of the methods provided in this manual, using these types of comments as examples:

- *appropriate* — that is, do the definitions, guidelines and methods reflect:
 - the types of services that should be allocated to each expenditure category
 - a reasonable approach to prorating total expenditure services between Indigenous and non-Indigenous people.

-
- *feasible* — that is, based on your understanding of administrative processes and systems, how difficult is it to:
 - allocate expenditure data following the definitions and guidelines
 - if data can not be allocated following the definitions and guidelines:
 - ... how difficult is it to identify the differences between actual allocations and the allocation according to the definition.
 - ... what changes would be needed in the longer term to allow allocation to be made or improved.
 - *additional information* — based on the service use measures, what additional information can you add or suggest regarding:
 - Indigenous identification
 - service delivery cost differentials, and
 - the reliability of such data.
 - *interpretation and reporting* — factors that should be taken into account when collecting, reporting or interpreting information.

Your comments may be circulated within the IER Steering Committee for future development purposes, but they will not be made publicly available without the explicit permission of the person/agency/jurisdiction that provided them.

How should comments be provided?

You should feel free to contact the Secretariat at any time if you require clarification on the information presented in this manual. Comments on the definitions and guidelines contained in this manual should be made in writing and emailed to the Secretariat:

Indigenous Expenditure Report Steering Committee
Productivity Commission
LB 2 Collins Street East Post Office
Melbourne VIC 8003

Tel: (03) 9653 2100 or Freecall: 1800 020 083
Fax: (03) 9653 2359

Email: gsp.ier@pc.gov.au
<http://www.pc.gov.au/ier>

1.4 Structure of the manual

The definitions and guidelines for the collection of data used to estimate expenditure on services to Indigenous and non-Indigenous people are discussed in the following chapters:

- *Chapter 2 Expenditure and scope issues* — Definitions and guidelines for general expenditure definition and scope issues.
- *Chapter 3 Indigenous specific expenditure* — Definitions and guidelines on how to identify and report expenditure on Indigenous specific services and programs.
- *Chapter 4 Expenditure purpose categories, definitions and guidelines* — Definitions and guidelines on what expenditure should be allocated to each GPC subgroup.

2 Expenditure definition and scope

This chapter provides guidance on the definitions and scope of expenditure to be allocated to each of the Government Purpose Classification (GPC) categories presented in chapter 4, and to the identifiable Indigenous expenditure defined in chapter 3.

A summary of the ABS Government Finance Statistics (GFS) definition of expenditure used by the Indigenous Expenditure Report is provided in section 2.1. The scope of services and agencies for which expenditure should be reported is defined in section 2.2. The treatment of inter-government transactions is detailed in section 2.3. Other issues related to the collection as discussed in section 2.4.

2.1 Expenditure definition

A key commitment of the Indigenous Expenditure Report methodology is that the data collected under the national framework should be able to be conceptually reconciled with estimates of government expenditure published by the ABS or in the jurisdictions' budget statements and annual financial reports.

To meet this commitment, the Indigenous Expenditure Report methodology adopts the definitions of expenses used by the ABS for the GFS collection, as presented in the ABS Government Finance Statistics net operating balance. As such, the Indigenous Expenditure Report methodology adopts the expenses definitions defined by the ABS *Australian System of Government Finance Statistics Concepts, Sources and Methods, 2005* (cat. no. 5514.0).

Definition

In the GFS framework expenses are transactions that reduce net worth. For the Indigenous Expenditure Report, total expenditure follows the ABS GFS definition of total expenses, and includes the following expense types:

- *Employee expenses (uncapitalised)* — expenses relate to compensation of employees and reflect those expenses accrued as a result of services provided by

employees in the current period. They include wages and salaries, annual leave, long service leave and superannuation.

- *Non-employee expenses* — Refers to those operating expenses that are not related to the compensation of employees, such as the purchase of goods and services.
- *Depreciation and amortisation* — Refers to the accounting process by which the cost of assets are written off over time. Depreciation and amortisation charges are allocations of the cost of assets over their useful life. Depreciation usually relates to non-current tangible assets that are written off because they wear out or become obsolete. Amortisation usually relates to consumption of non-produced assets.
- *Current transfer expenses* — Refers to regular payments that are current in nature and where no economic benefits are received in return for payment.
- *Capital transfer expenses* — Refers to unrequited payments of a capital nature that are usually non-recurrent and irregular for donor or recipient.
- *Property expense* — Refers to requited current transfers involving payment for the use of property rights. Includes interest, income transfers, land rent, royalties and dividends.

Further information on the GFS framework and detailed definitions of expense types can be found in the ABS *Australian System of Government Finance Statistics Concepts, Sources and Methods, 2005* (cat. no. 5514.0).

Expenditure categories

The methodology uses the ABS GPC to categorise expenditure by purpose. The definitions and guidelines for the type of expenditure that should be allocated to each category are provided in chapter 4.

2.2 Scope of expenditure

For the purpose of the Indigenous Expenditure Report, the scope of expenditure is defined as all expense transactions (as defined in section 2.1) undertaken by the ‘general government sector’ of the Australian, State and Territory governments (box 2.1).

Box 2.1 The general government sector

The ABS *Australian System of Government Finance Statistics Concepts, Sources and Methods, 2005* (cat. no. 5514.0) includes the following definitions:

- *government units* — ‘legal entities established by political processes that have legislative, judicial or executive authority over other institutional units within a given area’ (SNA93). Government units provide goods and services to individuals and the community at large; they redistribute income and wealth; and they engage in non-market production, which is production made available free or at prices that do not have a significant influence on the amounts that the producers are willing to supply or purchasers wish to buy.
- *government general sector* — all government units of the Commonwealth Government, each state and territory government, and each local government authority, as well as all resident non-market non-profit institutions (NPIs) that are controlled and mainly financed by those governments.

The scope of the Indigenous Expenditure Report is the Australian Government and each State and Territory government’s general government sector. The direct expenditure of ‘multi-jurisdictional’ and ‘local government’ units are excluded.

- *multi-jurisdictional expenditure* — which are mainly universities, is not included as government expenditure. Government funding to these agencies is included as expenditure.
- *local government expenditure* — is not currently collected as part of the Indigenous Expenditure Report methodology, but will be brought within scope in future reports. The current scope of expenditure includes Australian and State and Territory funding to local governments.

Source: ABS *Australian System of Government Finance Statistics Concepts, Sources and Methods, 2005* (cat. no. 5514.0).

Specific scope issues

Public corporations

The general government sector excludes public corporations — government controlled bodies set up to engage in market and quasi-market activities (such as government trading enterprises). Examples of public corporations include government owned energy, transport, water utilities and housing authorities. These bodies could be responsible for providing concessional (or below market rate) services in areas such as water, sanitation, fuel and energy, or housing.

The direct expenditure of public corporations is not within the scope of general government expenditure. However, grants and compensation for community service

obligations paid by government to public corporations should be allocated to the relevant expenditure purpose category.

Multi-jurisdictional sector

The ABS *Australian System of Government Finance Statistics Concepts, Sources and Methods* (cat. no. 5514.0) defines multi-jurisdictional government units as organisations that are controlled by more than one government — such as universities — in this classification.

The direct expenditure by multi-jurisdictional units is **not in-scope** of the Indigenous Expenditure Report. However, grants and expenditure to these bodies should be included as a part of the relevant jurisdiction's expenditure.

Local government

Local governments provide many services to people in their local areas and are considered part of the GFS general government sector.

The direct expenditure of local governments is currently **not in-scope** of the Indigenous Expenditure Report. However, grants from Australian, State or Territory jurisdictions to local governments should be included as a part of the relevant jurisdiction's expenditure.

2.3 Inter-government transactions

Transactions between the jurisdictions must be consolidated to avoid the double counting of expenditure. This is particularly important where the Australian Government provides grant funding to State and Territory governments who ultimately either purchase or provide the programs or services.

The Indigenous Expenditure Report methodology attributes expenditure to the level of government where the cost of service provision is incurred.¹ For example, Australian government grants to the States and Territories will be counted as States' and Territories' expenditure (because this is where funds pass to the private sector)

¹ This includes the purchase of services from 'private providers', 'government trading enterprises', and 'local governments'. For 'government provided services', this would be the level of government where the wages and other costs associated with service delivery are incurred.

and should be eliminated from the Australian government expenditure (to avoid double counting).

The ABS GFS Source/Destination Classification (SDC) code should allow jurisdictions to identify transactions with other governments by GPC category.

Jurisdictions are to provide both total expenditure and any inter-government transfers as part of their data returns. In many cases, there are no inter-government transfers, and a corresponding nil entry should be entered.

Exceptions

There may be a limited number of circumstances where we would want to diverge from the general guidelines above. For example, ACT contracts with the Australian Government for police services, and with NSW for correctional services. These are effectively purchases of services where the provider happens to be another jurisdiction.

For comparative purposes, it is more meaningful to treat these as a purchase of service by the government whose population receives the service. For example, police services provided to the ACT government by the Australian Federal Police should be recorded as ACT expenditure on police services and eliminated from Australian government expenditure.

Where these adjustments are deemed necessary for comparability purposes, they are on an exception basis and specifically identified in the GPC guidelines. Most of these exceptions to relate to the ACT and NT service arrangements.

3 Indigenous specific expenditure

Identifying expenditure on programs, services and payments to Indigenous people is difficult. While expenditure in some areas can be explicitly identified and ‘counted’, in many areas expenditure relate to both Indigenous and non-Indigenous people. In the latter scenario, calculating the share of expenditure related to Indigenous people must involves a process of estimation rather than aggregation.

The reliability of the measures of expenditure on programs, services and payments to Indigenous people will be improved by minimising the proportion of total expenditure that needs to be prorated between Indigenous and non-Indigenous people. That is, identifying where possible all expenditure that relate to services specifically targeted to Indigenous people (‘Indigenous specific expenditure’).

This chapter presents the key concepts and guidelines that jurisdictions should apply when providing ‘Indigenous specific expenditure’.

Data providers should contact the Secretariat if there are questions on how these guidelines should be applied for a particular service area or more generally.

3.1 Key concepts and definitions

Total government expenditure on programs, services and payments represents the combined expenditure on ‘mainstream programs and services’ and ‘Indigenous specific programs, services and payments’.

- *Mainstream programs and services* — are programs, services and payments that are targeted at both Indigenous and non-Indigenous people. While it might be possible to identify mainstream outlays that relate to Indigenous people,¹ expenditure on mainstream services will be related to both Indigenous and non-Indigenous people. In most cases, it will not be possible to identify from the available data the share of expenditure on mainstream services that relates to Indigenous people.

¹ For example, it might be possible to identify unemployment benefit payments made to Indigenous people, even though unemployment support is a mainstream program.

Mainstream expenditure is defined as ‘expenditure on mainstream services’, which is derived as ‘total government expenditure on services’ less expenditure on ‘Indigenous specific expenditure’

- *Indigenous specific programs, services and payments* — are explicitly targeted at Indigenous people (although there may be some use by non-Indigenous people).² These can be either:
 - *substitutes for mainstream services* — some target programs, services and payments are provided as an alternative to mainstream equivalents (for example, Austudy and ABSTUDY). Indigenous people receiving the targeted service would not generally receive the mainstream equivalent as well.
 - *a complement to mainstream services* — some target programs, services and payments aim to complement mainstream services. For example, there could be specific Indigenous health programs that are provided ‘in addition’ to health services available to all Australians.
- *Indigenous specific expenditure* — is defined as ‘expenditure on Indigenous specific services’. It is acknowledged that there is a benefit–cost trade-off in identifying these expenditures. At a minimum, jurisdictions should report:
 - *All readily identifiable indigenous-specific expenditure* — that is, expenditures which are **readily identifiable from existing information** (which includes liaison with service agencies).
 - Beyond this minimum level, jurisdictions are free to determine their own benefit-cost trade-off for increased data collection effort, which will take into account their own potential uses of the information in addition to the Indigenous Expenditure Report.

Expenditure on Indigenous specific services that do not meet this criteria will be included in mainstream expenditure and prorated using the Indigenous Expenditure Report methodology detailed in chapter 2.

Indigenous specific expenditure is defined as ‘expenditure on Indigenous specific services’ that are readily identifiable from existing information.

² There can, however, be some use of these services and programs by non-Indigenous people in particular locations (for example, health services in remote communities).

3.2 Collection method

For the majority of ‘Indigenous specific expenditure’ areas, the most efficient method of collecting is likely to be for Treasuries to survey their service delivery agencies.

The following information is necessary for estimating the contribution of ‘Indigenous specific expenditure’ to total expenditure on services to Indigenous people:

- *Program name* — the name of the program, service or payment.
- *GPC subgroup* — the 4-digit GPC to which expenditure on this program would normally be allocated.
- *Purpose of program* — the objective or desired outcomes from the program.
- *Relationship to other services* — whether the program complements or is a substitute for other programs or services.
- *Number of service users* — the number of users (and how the number is estimated).
- *Indigenous service users* — the number of Indigenous users (and how the number is estimated).
- *Expenditure* — total expenditure on the program (and how it is estimated).

The Secretariat can provide either a Microsoft Excel or Microsoft Word template for jurisdictions on request.

4 Expenditure purpose categories

The Indigenous Expenditure Report methodology requires jurisdictions to allocate expenditure to discrete expenditure purpose categories. This chapter provides an overview of the structure of the expenditure purpose classification (section 4.1) and detailed definitions and guidelines on the expenditure that should be included for each category (section 4.2).

4.1 Expenditure purpose classification structure

The ABS Government Purpose Classification (GPC) provides the basic framework for the expenditure purpose categories for the Indigenous Expenditure collection. The GPC will be familiar to central agencies that use it as a basis for providing data to the ABS as well as for reporting the Uniform Presentation Framework agreement.

The GPC structure classifies expenditure in a cascading level of detail. The broadest is the 2-digit ‘major group’ (for example, *social security and welfare*, GPC 06), followed by the 3-digit ‘group’ (for example, *welfare services*, GPC 062). The most detailed category in the GPC is the 4-digit ‘subgroup’ (for example, *welfare services for the aged*, GPC 0622).

Expenditure identified in the Indigenous Expenditure Report is mapped to the Working Group on Indigenous Reform (WGIR) outcome areas (which is a major objective of this collection). In order to do this, this collection requires expenditure to be collected at the GPC subgroup.

There will be subgroups that are not used in some jurisdictions because of differences in responsibilities and demographics among jurisdictions. For example, many of the Indigenous specific subgroups are not relevant to jurisdictions with small or dispersed Indigenous populations. Similarly, expenditure on services such as defence and child protection are the constitutional responsibility of different levels of government.

Extensions to the GPC

The GPC subgroup is not sufficiently detailed in some areas to allow expenditure data to be closely mapped to the WGIR outcome areas. This affects three main areas of expenditure:

- *public order and safety* — The WGIR outcome areas require a separation of expenditure on criminal courts from total expenditure on *law courts and legal services* (GPC 0320), and a separation of expenditure on juvenile corrections from total expenditure on *prisons and corrective services* (GPC 0330). The relationship of the new and existing classifications is:
 - *law courts and legal services* (GPC 0320 — the sum of 0320.1 and 0320.2)
 - ... *criminal courts and legal services* (GPC+ 0320.1 — new category)
 - ... *other courts and legal services* (GPC+ 0320.2 — new category)
 - *prisons and corrective services* (GPC 0330 — the sum of 0330.1 and 0330.2)
 - ... *juvenile corrections services* (GPC+ 0330.1 — new category)
 - ... *other prisons and corrective services* (GPC+ 0330.2 — new category)
- *Health* — The AIHW collects and reports health expenditure data under the Australian National Health Accounts (NHA) framework. This framework, which has operated since the early 1960s, has been continually improved to meet the needs of health planners and policy makers.

The Steering Committee acknowledge the benefit from aligning the GPC classification with the Health Expenditure National Minimum Data Set expenditure purpose classifications as closely as possible. This requires further disaggregation of other *community health services* (GPC 0549) and *pharmaceuticals, medical aids and appliances* (GPC 0560). The relationship of the new and existing classifications is:

- *other community health services* (GPC 0549 — sum of 0549.1 to 0549.5)
 - ... *medical services* (GPC+ 0549.1 — new category)
 - ... *other health practitioners* (GPC+ 0549.2 — new category)
 - ... *community health* (GPC+ 0549.3 — new category)
 - ... *dental services* (GPC+ 0549.4 — new category)
- *pharmaceuticals, medical aids and appliances* (GPC 0560 — sum of 0560.1 to 0560.3)
 - ... *benefit-paid pharmaceuticals* (GPC+ 0560.1 — new category)
 - ... *other medications* (GPC+ 0560.2 — new category)

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- ... *aids and appliances* (GPC+ 0560.3 — new category)
 - The WGIR outcome areas require a separation of expenditure on child care services and protection and support services from total expenditure on *family and child welfare services* (GPC 0621). The relationship of the new and existing classifications is:
 - *family and child welfare services* (GPC 0621 — sum of 0621.1 to 0621.3)
 - ... *child care services* (GPC+ 0621.1 — new category)
 - ... *child protection and out of home care services* (GPC+ 0621.2 — new category)
 - ... *general family and youth support services* (GPC+ 0621.3 — new category)

Definition and guidelines for the new ‘GPC+’ categories are included in section 4.2.

Allocation rules

Jurisdiction should allocate expenditure to the GPC/GPC+ subgroup that best describes the purpose of that expenditure. The information provided in section 4.2 aims to provide detailed guidelines for how these allocations should, ideally, be made.

Although jurisdictions will be able to improve the quality of their reporting over time, applying these guidelines could be challenging for some jurisdictions and in some areas. For example, current information systems might not allow allocations to be made exactly as required by the ABS classification and the Indigenous Expenditure Report guidelines provided.

The three possible scenarios and the preferred allocation methods are

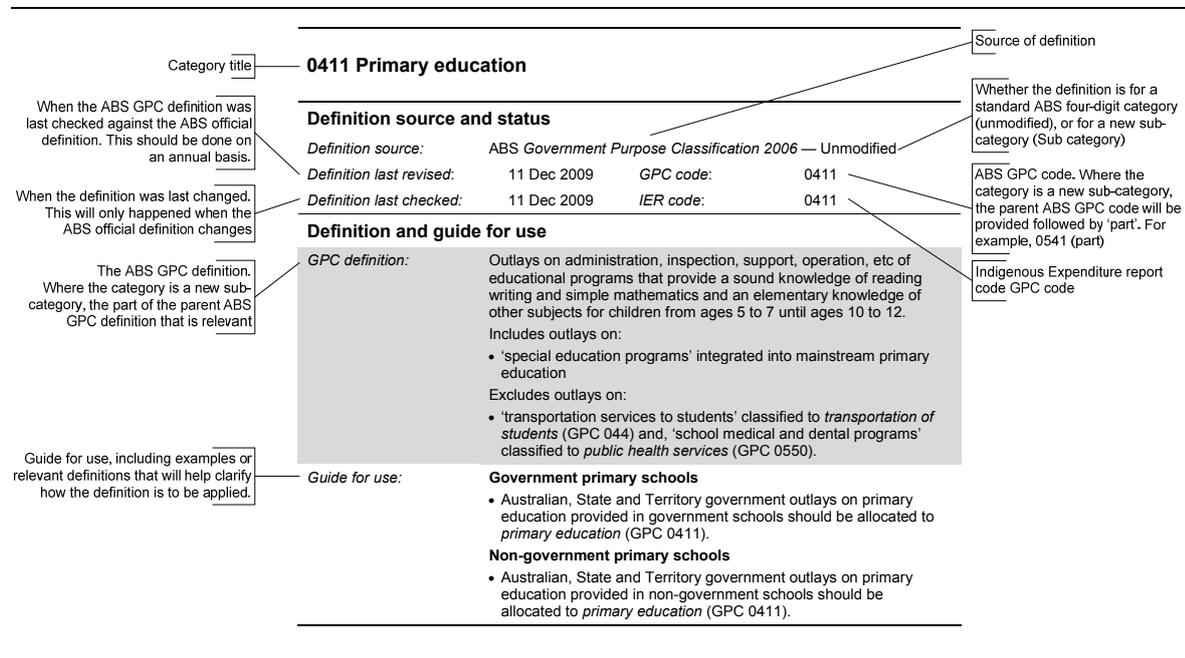
- *ideal approach possible* — allocate expenditure as directed by the ABS classification and guidelines provided in section 4.2 of this manual.
- *no material difference* — the ideal approach is not currently possible, but the divergence is ‘not material’:
 - *report data and divergence* — allocate expenditure to the GPC subgroup that best describes the expenditure and identify, in notes, where the data provided does not follow the preferred approach, and
 - *consider system improvement* — consider what changes would be needed (and the costs involved), to allow more accurate data to be provided.

- *material differences* — the ideal approach is not currently possible, and the divergence is ‘material’. The agreed allocation rules, in order of preference, are:
 1. *most preferred* — survey line agencies directly to obtain more detailed breakdown of the data
 2. *less preferred* — prorate expenditure categories into GPC subgroups based on the available administrative information or expert judgement, or
 3. *least preferred* — allocate the expenditure to the GPC subgroup that **best describes the majority** of the expenditure.

Regardless of the allocation rule selected, jurisdictions should:

- *report data divergence* — provide information on how their data varies from the ideal allocation approach and detail what method has been used to make the allocation.
- *identify improvement strategies* — consider what changes would be needed (and the costs involved), to allow more accurate data to be provided. Depending on the materiality of the divergence, these improvements should be a priority.

Figure 4.1 Overview of definitions template



4.2 Government purpose classification

This section provides detailed definitions and guidelines that jurisdictions are asked to follow when allocating expenditure to GPC/GPC+.

These definitions and guidelines aim to complement the ABS GPC definition and improved comparability by providing:

- guidance to jurisdictions on what expenditures should be included, and
- a benchmark against which jurisdiction can assess what has been included.

Consistency and ease of access is promoted by presenting this information in a template format (figure 4.1).

Definitions and guidelines, organised by 2-digit GPC major group, are provided below:

GPC major group	Page
<i>General public services (GPC 01)</i>	25
<i>Defence (GPC 02)</i>	31
<i>Public order and safety (GPC 03)</i>	35
<i>Education (GPC 04)</i>	47
<i>Health (GPC 05)</i>	61
<i>Social security and welfare (GPC 06)</i>	81
<i>Housing and community amenities (GPC 07)</i>	99
<i>Recreation and culture (GPC 08)</i>	111
<i>Fuel and energy (GPC 09)</i>	119
<i>Agriculture, forestry, fishing and hunting (GPC 10)</i>	129
<i>Mining and mineral resources other than fuels; manufacturing; and construction (GPC 11)</i>	135
<i>Transport and communications (GPC 12)</i>	141
<i>Other economic affairs (GPC 13)</i>	161
<i>Other purposes (GPC 14)</i>	169

GPC 01
GENERAL PUBLIC SERVICES

0110 Government superannuation benefits

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0110
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0110

Definition and guide for use

GPC definition: 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 superannuation schemes to government employees in general public services.

Excludes outlays on:

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

- Guide for use:*
- Jurisdictions should only use this category where it is not possible to allocate superannuation expenditure to specific GPCs.
 - The Secretariat is seeking comment from jurisdictions on the type of outlays recorded as 'government superannuation benefits' expenditure.
 - Where this category is used, jurisdictions should provide detail on the type of superannuation expenditures that are included.
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0190 Other general public services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0190
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0190

Definition and guide for use

GPC definition: 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.

Guide for use: **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 inter-departmental committees not concerned with a specific function.
- Commissions of inquiry established to address broad issues, or issues relating to the general importance to the national (such as standing and ad hoc Parliamentary Committees), should be included under *other general public services* (GPC 0190).

Excludes outlays on:

- Ministerial departments, local government offices and inter-departmental committees concerned with a specific function.
- Permanent and *ad hoc* commissions and committees created by, or acting on behalf of, the legislature, related to a specific GPC subgroup, which should be allocated to that GPC subgroup — for example, commissions of inquiry established solely to investigate major crime and corruption should be allocated to *police services* (GPC 0311).

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.

Excludes outlays on:

- Collection of licences, fees and fines which are associated with a specific function; and,
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- underwriting and floating of government loans and interest payments, including interest on government securities or under special credit arrangements with other countries, which should be allocated to *public debt transactions* (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.

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 peace-keeping 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:

- Multi-disciplinary 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.

- Outlays on 'centralised supply and purchasing services' should be allocated to the departments (and GPC subgroups) that use the service.

Excludes outlays on:

- Personnel and other general services connected with a specific function.
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GPC 02
DEFENCE

0200 Defence

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0200
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0200

Definition and guide for use

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

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 peace-time 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 peace-keeping 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.

Guide for use:

Includes the Australian government expenditure by Department of Defence and Defence Materiel Organisation.

Superannuation expenses of the Department of Defence should be classified to *defence* (GPC 0200).

GPC 03
PUBLIC ORDER AND SAFETY

0311 Police services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0311
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0311

Definition and guide for use

GPC definition: 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.

Guide for use: Police services expenditure includes outlays on:

- *major crime or corruption* — investigation and apprehension of offenders engaged in major crime or corruption undertaken by public service agencies, such as Australian Federal Police (excluding ACT policing activities) and Australian, state and territory government crime and corruption commissions.
- *law enforcement integrity* — handling and investigation of complaints regarding the conduct of law enforcement agencies by public services agencies, ombudsman offices, and state and Territory law enforcement and police integrity bodies.
- *general policing services* — activities of police agencies (including those provided by the Australian Federal Police for the ACT on a contractual basis) that relate to:
 - ... *community safety and support* — activities aimed at preserving public order and promoting a safer community including crime prevention and community support, managing and coordinating major events, incidents and emergencies, and responding to calls for assistance.
 - ... *criminal investigation* — activities related to the detection and investigation of offences, and identifying and apprehending offenders, including investigating crime, apprehending offenders and preparing evidence, prosecution files and briefs.
 - ... *traffic and commuter services* — activities related to maximising road safety and maintaining the free flow of traffic, as well as the safety of commuters using public transport. Includes both proactive and reactive traffic policing operations, such as general traffic management, alcohol, drug and speed-related driving strategies, accident investigations and community education.

Traffic and commuter services excludes outlays on road safety classified to *road transport nec* (GPC 1219).

General policing services excludes support provided to judicial services such as criminal justice services (prosecution services,

diversion programs, services to the Coroner, witness protection) and custodial services (court and offender security, bail, warrant and offender processing). Support provided to judicial services, whether provided by police agencies or other government bodies, should be allocated to *law courts and legal services* (GPC 0320).

General policing services also excludes fire and emergency service activities that should be allocated to *fire protection services* (GPC 0312) or *other public order and safety* (GPC 0390).

- Alien registration and border control:
 - ... All expenditure by the Australian Customs Service — except those related to revenue management — should be allocated to *police services* (GPC 0311).
 - ... Expenditure by the Australian Customs Service on revenue management should be allocated to *general public services* (GPC 0190).
 - Other expenditure:
 - ... *Intra-governmental transfers* (including services provided by non-law enforcement agencies, and services provided by law enforcement agencies for other purposes) should be allocated to the appropriate GPC.
 - ... *Inter-government transfers* (such as the ACT government contract with the Australian Federal Police) should be recorded as expenditure by the jurisdiction that receives the benefit of the services (that is, the ACT).
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0312 Fire protection services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0312
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0312

Definition and guide for use

<i>GPC definition:</i>	<p>Includes outlays on:</p> <ul style="list-style-type: none">• Contributions to volunteer fire brigades; operations of fire brigade boards; and, roadside clearing operations. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• Forest fire protection services classified to GPC 1020.
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<i>Guide for use:</i>	<p>The Financial and Staff Data Dictionary defines the following fire service activities:</p> <ul style="list-style-type: none">• <i>fire prevention</i> — public education and training, advice on rural land management practice for hazard reduction and fire prevention, and preparation of risk assessment and emergency plans.• <i>fire preparedness</i> — preparation of response plans, training of fire personnel, inspection of property and buildings for fire hazards and fire standards compliance, hazardous chemicals and material certification, and inspection of storage and handling arrangements.• <i>fire response</i> — urban and rural fire suppression, response to incidents involving hazardous substances, and road and industrial rescue.• <i>fire recovery</i> — critical incident stress debriefing, salvage and restoration of the emergency event to a safe state, and support for the community. <p>Excludes government outlays on:</p> <ul style="list-style-type: none">• <i>victim support and reconstruction</i> — services and payments for the victims of fires, or reconstruction following a fire, which should be allocated to <i>natural disaster relief</i> (GPC 1430) or <i>welfare services nec</i> (GPC 0629).• <i>air transport fire services</i> — airport rescue and fire fighting services at airports, which should be allocated to <i>air transport services</i> (GPC 1249)• <i>defence installation fire services</i> — fire protection services for defence installations, which should be allocated to <i>defence</i> (GPC 0200)• <i>commercial forest plantations</i> — outlays on forest fire fighting and fire prevention services associated with commercial forest plantations, which should be allocated <i>forestry, fishing and hunting</i> (GPC 1020).
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0320 Law courts and legal services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0320
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0320

Definition and guide for use

GPC definition: Outlays on legal representation and advice on behalf of the government and others. This includes outlays on the costs of 'crown prosecutions', 'trusteeship services and law reform', 'registration of legal titles to property', and 'registration of births, deaths and marriages'.

Law courts and legal services excludes outlays on 'industrial law classified industrial law classified' to *other labour and employment affairs* (GPC 1339), and 'tribunals and appeals boards' that can be classified to specific purpose categories.

Guide for use: See guidelines for *criminal court and legal services* (GPC+ 0320.1) and *other court and legal services* (GPC+ 0320.2).

0320.1 Criminal court and legal services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0320 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0320.1

Definition and guide for use

GPC definition (amended): Outlays on criminal legal representation and advice on behalf of the government and others, including the costs of crown prosecutions.

Excludes outlays on 'industrial law classified industrial law' classified to *other labour and employment affairs* (GPC 1339), 'tribunals and appeals boards' that can be classified to specific purpose categories, and civil representation and advice on behalf of the government and others classified to *other court and legal services* (GPC+ 0320.2).

- Guide for use:*
- Excludes outlays on 'industrial law' classified to *other labour and employment affairs* (GPC 1339), 'tribunals and appeals boards' that can be classified to specific purpose categories, and criminal representation and advice on behalf of the government and others classified to *other and legal services* (GPC+ 0320.2).
 - Data on the number of civil and criminal lodgements by court level can be used to identify the expenditure that should be allocated to *criminal courts and legal services* (GPC+ 0320.1) and *other courts and legal services* (GPC+ 0320.2), where expenditure can not be explicitly allocated.
-

0320.2 Other court and legal services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0320 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0320.2

Definition and guide for use

GPC definition (amended): Outlays on civil legal representation and advice on behalf of the government and others. This includes outlays on the costs of 'crown prosecutions', 'trusteeship services and law reform', 'registration of legal titles to property', and 'registration of births, deaths and marriages'.

Excludes outlays on 'industrial law' classified to *other labour and employment affairs* (GPC 1339), 'tribunals and appeals boards' that can be classified to specific purpose categories, and criminal representation and advice on behalf of the government and others classified to *criminal court and legal services* (GPC+ 0320.1).

Guide for use:

- Excludes outlays on 'industrial law' classified to *other labour and employment affairs* (GPC 1339), 'tribunals and appeals boards' that can be classified to specific purpose categories, and criminal representation and advice on behalf of the government and others classified to *criminal court and legal services* (GPC+ 0320.1).
 - Data on the number of civil and criminal lodgements by court level can be used to identify the expenditure that should be allocated to *criminal court and legal services* (GPC+ 0320.1) and *other court and legal services* (GPC+ 0320.2) where expenditure can not be explicitly allocated.
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0330 Prisons and other corrective services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0330
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0330

Definition and guide for use

GPC definition: Outlays on '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'.

Prisons and other corrective services excludes outlays on 'residential child care institutions that are not places of secure detention' (such as juvenile hostels, family group homes, campus homes, etc) classified to *family and child welfare services* (GPC 0621).

Guide for use: See guidelines for *juvenile corrective services* (GPC+ 0330.1) and *other prisons and other corrective services* (GPC+ 0330.2).

0330.1 Juvenile corrective services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0330 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0330.1

Definition and guide for use

GPC definition (amended): Outlays on 'places of secure detention for juveniles', 'child offenders and children on remand for alleged offences', 'youth training centres', 'juvenile corrective institutions' and juveniles engaged in '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'.

Juvenile corrective services excludes outlays on prisons and other corrective services that are not related to juveniles and are classified to *other prisons and other corrective services* (GPC+ 0330.2).

It also excludes outlays on 'residential child care institutions that are not places of secure detention' (such as juvenile hostels, family group homes, campus homes, etc) classified to *family and child welfare services* (GPC 0621).

Guide for use: In all States and Territories (except Queensland), young people are treated as juveniles in the criminal justice system from 10 years of age until they reach the age of 18 years. In Queensland, the relevant juvenile justice legislation applies to young people until they reach the age of 17 years.

The scope of Juvenile Justice National Minimum Data Set is for persons under the supervision or case management of the juvenile justice department as a result of:

- having committed or allegedly committed an offence when between the ages of 10 and 17 years, or
- having committed or allegedly committed an offence at an age greater than 17 years, and who is treated as a juvenile due to his or her vulnerability or immaturity.

Excludes outlays related to:

- diversionary programs, which should be allocated to either *police services* (GPC 0311) or *law courts and legal services* (GPC 0320).
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0330.2 Other prisons and corrective services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0330 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0330.2

Definition and guide for use

GPC definition (amended):

Outlays on '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' and adults engaged in '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'.

Other prisons and other corrective services excludes outlays on 'residential child care institutions that are not places of secure detention' (such as juvenile hostels, family group homes, campus homes, etc) classified to *family and child welfare services* (GPC 0621).

Other prisons and other corrective services excludes outlays on 'places of secure detention for juveniles' 'child offenders and children on remand for alleged offences', 'youth training centres', 'juvenile corrective institutions' and outlays on prisons and other corrective services that are related to juveniles classified to *juvenile corrective services* (GPC+ 0330.1).

Guide for use:

Excludes outlays on:

- immigration detention centres, which should be allocated to *general public services* (GPC 0190), and
 - military detention centres, which should be allocated to *defence* (GPC 0200).
-

0390 Other public order and safety nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0390
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0390

Definition and guide for use

GPC definition: Outlays on '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 can not be allocated to disaster relief' classified to *welfare services nec* (GPC 0629) or *natural disaster relief* (GPC 1430), 'control of explosives', 'human rights organisations' and 'community relations'.

'Other public order and safety' excludes outlays on 'road safety' classified to *road transport nec* (GPC 1219).

- Guide for use:*
- Beach safety activities associated with sporting events (such as triathlons) should be allocated to *recreation facilities and services* (GPC 0819).
 - All expenditure by the Australian Customs Service — except those related to revenue management — should be allocated to *police services* (GPC 0311).
 - Expenditure by the Australian Customs Service on revenue management should be allocated to *general public services* (GPC 0190).
 - All expenditure by the Australian Federal Police — except those related to the national witness protection program and international deployment services — should be allocated to *police services* (GPC 0311).
 - Expenditure by the Australian Federal Police on the national witness protection program should be allocated to *law courts and legal services* (GPC 0320)
 - Expenditure by the Australian Federal Police on international deployment services should be allocated to *general public services* (GPC 0190).
 - All expenditure by the Australian Security Intelligence Organisation should be allocated to *police services* (GPC 0311).
-

GPC 04
EDUCATION

0411 Primary education

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0411

Definition last checked: 11 Dec 2009 *IER code:* 0411

Definition and guide for use

GPC definition: 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.

Includes outlays on:

- 'special education programs' integrated into mainstream primary education

Excludes outlays on:

- 'transportation services to students' classified to *transportation of students* (GPC 044) and, 'school medical and dental programs' classified to *public health services* (GPC 0550).

Guide for use:

Government primary schools

- Australian, state and territory government outlays on primary education provided in government schools should be allocated to *primary education* (GPC 0411).

Non-government primary schools

- Australian, state and territory government outlays on primary education provided in non-government schools should be allocated to *primary education* (GPC 0411).
-

0412 Secondary education

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0412
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0412

Definition and guide for use

GPC definition: Outlays on administration, inspection, support, operation, etc of educational programs that extend Secondary programs on a more subject-oriented pattern for a period of 4 to 6 years. Some vocational and technical training might occur particularly in the final years.

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 *transportation of students* (GPC 044) and 'school medical and dental programs' classified to *public health services* (GPC 0550).

Guide for use:

Government secondary schools

- State, Territory and Australian government expenditure on education in government secondary schools should be allocated to *secondary education* (GPC 0412).

Non-government secondary schools

- State, Territory and Australian government expenditure on education in non-government secondary schools should be allocated to *secondary education* (GPC 0412).
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0419 Primary and secondary education nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0419
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0419

Definition and guide for use

GPC definition: Outlays on administration, inspection, support, operation, etc of primary and secondary educational programs that can not be assigned to any of the preceding subgroups.

Excludes outlays on:

- 'transportation services to students' classified to transportation of students (GPC 044) and 'school medical and dental programs' classified to *public health services* (GPC 0550).

Guide for use:

- Australian, state and territory government outlays related to 'primary and secondary education' should be coded to either *primary education* (GPC 0411) or *secondary education* (GPC 0412).
 - Allocating outlays on 'primary or secondary education' to *primary and secondary education nec* (GPC 0419) should not be a default.
 - Australian government income support payments to students should be allocated to *social security* (GPC 0610).
-

0421 University education

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0421
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0421

Definition and guide for use

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

Excludes outlays on:

- ‘transportation services to university students’ classified to *transportation of students* (GPC 044).

Guide for use:

- Outlays on technical and further education, including technical and further education provided by universities, adult education, vocational education and skills training should be allocated to *technical and further education* (GPC 0422).
- Australian, state and territory government outlays on university education should be allocated to *university education* (GPC 0421).
- Australian, state and territory government outlays on ‘income support for students’, ‘research activities’ or ‘consultancies’ should not be allocated to *university education* (GPC 0421).

0422 Technical and further education

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0422
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0422

Definition and guide for use

GPC definition: 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 *transportation of students* (GPC 044).

Guide for use:

- *Technical and further education* (GPC 0422) excludes outlays on technical and further education provided in secondary schools which should be allocated to *secondary schools* (GPC 0412).
 - Australian, state and territory government outlays on technical and further education provided in government and non-government technical and further education institutes should be allocated to *technical and further education* (GPC 0422).
 - *Technical and further education* (GPC 0422) excludes outlays expenditure on vocational education and training programs that should be allocated to *vocational training* (GPC 1331).
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0429 Tertiary education nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0429
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0429

Definition and guide for use

GPC definition: Outlays on administration, inspection, support, operation, etc for educational programs provided by tertiary institutions nec 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 other *education not definable by level* (GPC 0439) or *technical and further education* (GPC 0422) and 'transportation services to students' classified to *transportation of students* (GPC 044).

- Guide for use:*
- Australian, state and territory government outlays related to university education or technical and further education should be coded to either *university education* (GPC 0421) or *technical and further education* (GPC 0422).
 - Allocating outlays on university education or technical and further education to *tertiary education nec* (GPC 0429) should not be a default.
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0431 Preschool education

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0431
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0431

Definition and guide for use

GPC definition: 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’, and excludes ‘outlays on playcentres, crèches, 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 *family and child welfare services* (GPC 0621), and ‘preschools’, classified to *family and child welfare services* (GPC 0621).

Guide for use:

Government preschools

- Australian, state and territory government outlays on preschool education provided in government schools should be allocated to *preschool education* (GPC 0431)

Non-government preschools

- Australian, state and territory government outlays on preschool education provided in non-government schools should be allocated to *preschool education* (GPC 0431)
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0432 Special education

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0432
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0432

Definition and guide for use

GPC definition: 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 *transportation of students* (GPC 044), ‘school medical and dental programs’ classified to *public health services* (GPC 0550), ‘special education programs integrated into mainstream primary education’ classified to *primary education* (GPC 0411) and ‘special education programs integrated into mainstream secondary education’ classified to *secondary education* (GPC 0412).

Guide for use:

- Australian, state and territory government outlays on special education provided in regular preschool, primary or secondary schools should be allocated to:
 - ... *preschool education* (GPC 0431)
 - ... *primary education* (GPC 0411), or
 - ... *secondary education* (GPC 0412).
- Australian, state and territory government outlays on special education provided in government special schools should be allocated to special education (GPC 0432).
- Australian, state and territory government outlays on special education provided in non-government special schools should be allocated to special education (GPC 0432).

0439 Other education not definable by level

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0439

Definition last checked: 11 Dec 2009 *IER code:* 0439

Definition and guide for use

GPC definition: 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 'courses offered by colleges of technical and further education' classified to *technical and further education* (GPC 0422), 'migrant education programs' and 'other educational programs not definable by education level' classified elsewhere.

Guide for use: • No additional guidelines recommended.

0441 Transportation of non-urban school students

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0441
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0441

Definition and guide for use

GPC definition: 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.

Guide for use: • No additional guidelines recommended.

0449 Transportation of other students

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0449
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0449

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on administration, inspection, support, etc. of transportation services to students other than non-urban school children.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• ‘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’. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• ‘transportation services to non-urban school students’ classified to <i>transportation of non-urban school students</i> (GPC 0441).
<i>Guide for use:</i>	<ul style="list-style-type: none">• No additional guidelines recommended.

0490 Education nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0490
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0490

Definition and guide for use

- GPC definition:*
- Outlays on education affairs and services that can not be assigned to one of the four preceding groups of education GPC 04.
- Guide for use:*
- Australian, state and territory government outlays related to education should be coded to either:
 - ... *primary education* (GPC 0411)
 - ... *secondary education* (GPC 0412)
 - ... *university education* (GPC 0421)
 - ... *technical and further education* (GPC 0422)
 - ... *vocational training* (GPC 1332)
 - ... *pre-school education* (GPC 0431)
 - ... *special education* (GPC 0432)
 - ... *transportation of non-urban school students* (GPC 0441), or
 - ... *transportation of other students* (GPC 0449).
 - Australian government income support payments to students should be classified to *Education nec* (GPC 0490)
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GPC 05
HEALTH

0511 Admitted patient services in acute care institutions

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0511

Definition last checked: 11 Dec 2009 *IER code:* 0511

Definition and guide for use

GPC definition: Outlays on 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).

- Guide for use:*
- Includes hospital admissions, free standing clinics, drug and alcohol clinics, hospices and other acute care institutions providing treatment on an 'inpatient' basis.
 - These expenditure are equivalent to those included under the Health National Minimum Data Set definitions for:
 - ... *admitted patient care — non-mental health program* (NMDS 102), and
 - ... *admitted patient care — not further defined* (NMDS 199).
 - Admitted patients in hospital psychiatric units should be included here, however, admitted patients in specialised psychiatric hospitals (*admitted patient care — mental health program* (NMDS 101)) are to be categorised separately under *mental health institutions* (GPC 0520).
 - Admitted patients in specialised dental hospitals should be included here, and not under *dental services* (GPC 0549.4).
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0512 Non-admitted patient services in acute care institutions

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0512
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0512

Definition and guide for use

GPC definition: Outlays on accident and emergency services outpatient clinics, dental clinics, outreach services, community health services and other services provided by acute care institutions not included in *admitted patient services in acute care institutions* (GPC 0511) and *health research* (GPC 0570).

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definitions for:
 - ... *ambulatory care — emergency department* (NMDS 302)
 - ... *ambulatory care — general practitioner* (NMDS 303)
 - ... *ambulatory care — medical specialist* (NMDS 304)
 - ... *ambulatory care — imaging/pathology service* (NMDS 305)
 - ... *ambulatory care — dental service* (NMDS 306)
 - ... *ambulatory care — optometry service* (NMDS 307)
 - ... *ambulatory care — allied health service* (NMDS 308)
 - ... *ambulatory care — community health services* (NMDS 309)
 - ... *ambulatory care — other* (NMDS 388), and
 - ... *ambulatory care — not further defined* (NMDS 399).
 - Includes the above services provided in ‘acute care facilities to non-admitted patients’.
 - Excludes the above services provided in a community (non-hospital) setting, which should be allocated to *other community health services* (GPC 0549).
 - Includes all health services (except for mental health services) provided to non-admitted patients through an acute care institution.
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0520 Mental health institutions

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0520
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0520

Definition and guide for use

GPC definition (amended): Outlays on 'Psychiatric hospitals' and 'psycho-geriatric nursing homes'.

Guide for use:

- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *admitted patient care — mental health program* (NMDS 101), and
 - ... *residential facility — mental health care* (NMDS 104).
 - Includes institutions that exist **primarily for the psychiatric care of residential patients**. This may be provided through a specialised psychiatric hospital or nursing home specialising in psycho-geriatric care.
 - Not included are psychiatric or psycho-geriatric units located within a hospital.
 - Excludes institutions providing psychiatric care as part of alcohol and drug treatment programs.
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0530 Nursing homes for the aged

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0530
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0530

Definition and guide for use

GPC definition: Outlays on nursing homes which provide long term care involving regular basic nursing care primarily for people aged 65 years and over.

Some young disabled people are cared for by these nursing homes, but the focus of the nursing home is care for older people. Some of these institutions are located with acute care institutions.

It 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.

- Guide for use:*
- Includes the outlays of state and territory owned and operated residential aged care facilities — that are predominately for high care needs.
 - Excludes all other outlays related to programs and the activities of agencies related to the provision of residential aged care, which should be allocated to *welfare services for the aged* (GPC 0622)
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0541 Community mental health services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0541
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0541

Definition and guide for use

GPC definition: Outlays on specialised mental health programs for the mentally ill treated in a community setting. This includes outlays on 'mobile acute assessment', 'treatment and case management services', outreach programs' and 'community based residential services'. Excluded expenditure include outlays on 'treatment by psychiatrists in private practice' which are classified to other community health services (GPC 0549) and 'psycho-geriatric nursing homes' which are classified to mental health institutions (GPC 0520).

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *residential care — mental health program* (NMDS 201), and
 - ... *ambulatory care — mental health program* (NMDS 301).
 - It excludes Medicare subsidies for treatment by private psychiatric practitioners as part of GP Mental Health Care Plans. Expenditure on private psychiatric practitioners should instead be reported under *other community health services* (GPC 0549).
 - It excludes acute care mental health units in hospitals, specialised psychiatric hospitals, and psycho-geriatric nursing homes.
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0542 Patient transport

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0542
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0542

Definition and guide for use

GPC definition: Outlays on emergency transport to hospital; inter-hospital transport; non-emergency transport to and from treatment centres; and, travel and accommodation assistance

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *health related care — patient transport* (NMDS 501), and
 - ... *health related care — patient transport subsidies* (NMDS 502).
 - Includes all outlays on emergency transport services such as ambulance and air transport.
 - Includes all outlays on non-emergency transport services commuting patients and their families. This may also include subsidies for private transport providers such as taxi, as well as wheelchairs, stretchers, and other modes of transportation for medical purposes.
 - Transportation under this category occurs to and from medical institutions or for appointments or treatment.
 - Includes outlays on accommodation assistance for patients and their families to be more closely situated to medical treatment locations.
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0549 Other community health services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0549
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0549

Definition and guide for use

GPC definition: 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 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. Also included are Commonwealth subsidies for services of private medical and private dental practitioners and optometrists through Medicare and other programs. Expenditure not included under this definition are community health services provided by acute care institutions (classified under GPC 0511); and community mental health services (classified under GPC 0541).

Guide for use: The Steering Committee has agreed that additional categories are required to separately identify expenditure related to Community health services so that this expenditure can be mapped to the AIHW health expenditure categories. These are:

- Medical services (GPC 0549.1)
 - Other health practitioners (GPC 0549.2)
 - Community health (GPC 0549.3), and
 - Dental services (GPC 0549.4).
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0549.1 Other community health services — Medical services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0549 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0549.1

Definition and guide for use

GPC definition: Outlays on medical services provided through:
...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 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. Also included are Commonwealth subsidies for services of private medical practitioners through Medicare and other programs. Expenditure not included under this definition are community health services provided by acute care institutions (classified under GPC 0511); and community mental health services (classified under GPC 0541).

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *ambulatory care — general practitioner* (NMDS 303), and
 - ... *ambulatory care — medical specialist* (NMDS 304).
 - Includes all Australian government subsidies (items provided under the Medicare Benefits Scheme, through the Department of Veteran's Affairs or other) for private medical, dental and optical services provided in a community or ambulatory setting.
 - Includes treatments by other medical specialists (for example obstetricians and anaesthetists) that attract Australian government subsidies (provided under the Medicare Benefits Scheme or other) and are delivered in a community setting.
 - Some kinds of services do not attract Medicare benefits, for example cosmetic services, services for which State or Territory governments have been provided with Australian government funding, and services covered by workers' compensation insurance.
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0549.2 Other community health services — Other health practitioners

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0549 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0549.2

Definition and guide for use

GPC definition: Outlays on other health practitioners working in:
... 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 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. Expenditure not included under this definition are other health practitioners providing community health services in acute care institutions (classified under GPC 0511); or community mental health services (classified under GPC 0541).

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *ambulatory care — imaging/pathology service* (NMDS 305)
 - ... *ambulatory care — allied health service* (NMDS 308), and
 - ... *ambulatory care — other* (NMDS 388).
 - Includes pathology and radiology services provided in a community setting or ambulatory care, as well as community access to allied health professionals including diabetes educators, physiologists, dieticians, and podiatrists. Does not include allied mental health professionals.
 - Australian government subsidies (items provided under the Medicare Benefits Scheme or other) for private specialists providing services not considered under 'medical services' (including optical services) should be listed under this category.
-

0549.3 Other community health services — Community health

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0549 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0549.3

Definition and guide for use

GPC definition: 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 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. Expenditure not included under this definition are community health services provided by acute care institutions (classified under GPC 0511); and community mental health services (classified under GPC 0541).

- Guide for use:*
- These expenditure are equivalent to that included under the Health National Minimum Data Set definition for:
 - ... *ambulatory care — community health services* (NMDS 309).
 - Includes the above services provided in a 'community (non-hospital) setting'.
 - Excludes the above services provided in 'acute care facilities to non-admitted patients', which are allocated to *non-admitted patient services in acute care* (GPC 0512).
 - Most mental health care services are excluded from this category (and should be allocated to *community mental health care* GPC+ 0451), other than:
 - ... treatment by psychiatrists in private practices, and
 - ... all outlays on the GP Mental Health Plan.
-

0549.4 Other community health services — Dental services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0549 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0549.4

Definition and guide for use

GPC definition: Outlays on community dental services and Commonwealth subsidies for services of private dental practitioners through Medicare and other programs.

- Guide for use:*
- These expenditure are equivalent to that included under the Health National Minimum Data Set definition for:
... *ambulatory care — dental service* (NMDS 306).
 - Includes all Australian government subsidies (items provided under the Medicare Benefits Scheme or other) for private dental services that are delivered in a community or ambulatory setting.
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0550 Public health services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0550
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0550

Definition and guide for use

GPC definition: Outlays on public health services consisting of population health programs and preventative 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). Included are outlays on: health promotion campaigns; occupational health and safety programs; food standards regulation; environmental health; nutrition services; communicable disease surveillance and control; and epidemiology.

Preventative health service programs are those programs which have the aim of preventing disease. Included are outlays on: immunisation programs; breast cancer screening; and screening for childhood diseases.

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *public health — communicable disease control* (NMDS 401)
 - ... *public health — selected health promotion* (NMDS 402)
 - ... *public health — organised immunisation* (NMDS 403)
 - ... *public health — environmental health* (NMDS 404)
 - ... *public health — food standards and hygiene* (NMDS 405)
 - ... *public health — breast cancer screening* (NMDS 406)
 - ... *public health — cervical screening* (NMDS 407)
 - ... *public health — bowel screening* (NMDS 408), and
 - ... *public health — prevention of hazardous and harmful drugs* (NMDS 409).
 - Includes all outlays on population health programs such as promotional campaigns, occupational health and safety programs, food standards regulation, environmental health, nutrition programs (including guidelines for healthy eating and physical activity), communicable disease surveillance and control, and epidemiology.
 - Includes all outlays on preventative health service programs such as immunisation and screening for disease and illness.
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0560 Pharmaceuticals, medical aids and appliances

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0560

Definition last checked: 11 Dec 2009 *IER code:* 0560

Definition and guide for use

GPC definition: Outlays on pharmaceuticals provided outside of hospitals, aids and appliances used for health purposes and supplied in an ambulatory setting, glasses, hearing aids, wheel chairs etc. Not included are prostheses used in operations.

Guide for use: The Steering Committee has agreed that additional categories are required to separately identify expenditure related to pharmaceuticals, medical aids and appliances so that this expenditure can be mapped to the AIHW health expenditure categories. These are:

- Benefit-paid pharmaceuticals (GPC 0560.1)
 - Other medications (GPC 0560.2), and
 - Aids and appliances (GPC 0560.3).
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0560.1 Pharmaceuticals, medical aids and appliances — Benefit-paid pharmaceuticals

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Sub category

Definition last revised: 11 Dec 2009 *GPC code:* 0560 (part)

Definition last checked: 11 Dec 2009 *IER code:* 0560.1

Definition and guide for use

GPC definition (amended): Outlays on pharmaceuticals provided outside of hospitals

- Guide for use:*
- These expenditure relate (in part) to those included under the Health National Minimum Data Set definition for:
 - ... *health related care — medications* (NMDS 503), and
 - ... *health related care — not further defined* (NMDS 599).
 - Includes outlays for the above services related to medications listed on the Pharmaceutical Benefit Scheme (PBS) and the Repatriation Pharmaceutical Benefits Scheme (RPBS).
 - Excludes outlays for the above services related to medications not listed on PBS and RPBS, which are allocated to *other medications* (GPC 0560.2)
 - Includes all government outlays on pharmaceuticals listed under the PBS and RPBS.
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0560.2 Pharmaceuticals, medical aids and appliances — Other medications

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0560 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0560.2

Definition and guide for use

GPC definition (amended): Outlays on pharmaceuticals provided outside of hospitals

- Guide for use:*
- These expenditure relate (in part) to those included under the Health National Minimum Data Set definition for:
 - ... *health related care — medications* (NMDS 503), and
 - ... *health related care — not further defined* (NMDS 599).
 - Includes outlays for the above services related to medications not listed on the Pharmaceutical Benefit Scheme (PBS) and the Repatriation Pharmaceutical Benefits Scheme (RPBS).
 - Excludes outlays for the above services related to medications listed on PBS and RPBS, which are allocated to *benefit paid pharmaceuticals* (GPC 0560.1).
 - May include medical supplies such as bandages and antiseptics, when provided outside of a hospital. Items listed under this category are not part of the PBS or RPBS.
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0560.3 Pharmaceuticals, medical aids and appliances — Aids and appliances

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0560 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0560.3

Definition and guide for use

GPC definition (amended): Outlays on aids and appliances used for health purposes and supplied in an ambulatory setting, glasses, hearing aids, wheel chairs etc. Not included are prostheses used in operations.

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *health related care — aids and appliances* (NMDS 504), and
 - ... *health related care — not further defined* (NMDS 599).
 - Includes optical products, hearing devices, wheelchairs and other medical durables (such as blood pressure devices or blood sugar testing kits) that are provided out of hospital.
 - Excluded are aids and appliances used in a hospital setting or an operation (such as prostheses).
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0570 Health research

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0570
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0570

Definition and guide for use

GPC definition: Outlays on research into health, medical and health sciences; and, medical instrumentation.

- Guide for use:*
- These expenditure are equivalent to those included under the Health National Minimum Data Set definition for:
 - ... *public health — public health research* (NMDS 410)
 - ... *health related care — health research* (NMDS 506), and
 - ... *public health — not further defined* (NMDS 499).
 - Includes all government outlays on research into health issues, medical treatment and instrumentation, carried out by public or private non-profit organisations.
 - Do not include outlays on research undertaken by private companies that is factored into the costs of subsidised pharmaceuticals.
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0590 Health administration nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0590
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0590

Definition and guide for use

GPC definition: Outlays on administration, support, operation etc. of health affairs and services that cannot be assigned to one of the preceding subgroups. Included are outlays on: 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.

- Guide for use:*
- These expenditure are equivalent to that included under the Health National Minimum Data Set definition for *health related care — health administration* (NMDS 505).
 - Includes any administrative activities relating to health affairs and services, that cannot be directly allocated to a GPC category related to its purpose.
 - Also include the activities of administrative and regulatory bodies that exist primarily to support the implementation of health services and maintain standards for the industry.
 - Government expenditure on subsidies for PHI (such as tax rebates) are included here. Note that this is allocated separately from health services that are provided through private health funding.
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GPC 06
SOCIAL SECURITY AND
WELFARE

0610 Social security

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0610
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0610

Definition and guide for use

GPC definition: 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; widow's, deserted wives, divorcees, and orphans benefits; unemployment benefits; sole parents benefits; and, other social security. 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.

Also includes 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 *transportation of students* GPC 044.

Guide for use:

Sickness benefits

- Pensions and other benefits paid to people who are sick and thereby suffer loss of income due to work incapacity, including outlays on 'sickness benefits' and 'miners phthisis compensation'.
- Includes the Australian Government 'sickness allowance' currently administered by DEEWR.
- Excludes expenditures on 'special benefits', 'workers compensation payments' classified to purpose, and 'payments for health services' classified to the appropriate subgroup of major group *health* (GPC 05).

Benefits to ex-service personnel and their dependants

- Pensions and other benefits paid to veterans who have served in the Australian Defence Force.

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- Includes the Australian Government pensions currently administered by Department of Veterans' Affairs.

Permanent disability benefits

- Disability service pensions and other benefits paid to compensate for the permanent loss of income due to full or partial disablement. This includes payments to chronically ill and disabled persons and their carers such as the following programs (currently administered by FaHCSIA):
 - ... disability support pension
 - ... carer allowance
 - ... child disability assistance payment
 - ... carer payment, and
 - ... wife pension (disability).
- Excludes outlays related to 'repatriation and other disablement benefits payable only to ex-service personnel' and 'medical services', which should be allocated to the appropriate subgroup of major group *health* (GPC 05).
- Excludes outlays on service for people with a disability (such as young residential care, CSDA, mental health and employment assistance services), which should be allocated to *welfare service for people with a disability* (GPC 0623).

Old age benefits

- Includes payments of old age pensions, including the 'age pension', and 'wife pension (aged)' following programs currently administered by FaHCSIA Australian Government:
- Excludes pensions payable only to ex-service personnel and their dependants.
- Excludes medical services, which should be allocated to the appropriate subgroup of major group *health* (GPC 05).
- Excludes income support for the aged, which should be allocated to *social security* (GPC 0610).

Widows, deserted wives, divorcees and orphans benefits

- Includes 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.
- Includes the Australian Government 'widow B pension' and 'widow allowance' currently administered by FaHCSIA.
- Includes the Australian Government 'double orphan pension' currently administered by FaHCSIA.
- Excludes outlays on war widows and war orphans pensions, which should be allocated to 'benefits to ex-service personnel and their dependants'.

Unemployment benefits

- Includes unemployment benefits paid to compensate for loss of

income due to unemployment.

- Includes payments currently administered by DEEWR such as:
 - ... newstart allowance
 - ... youth allowance (other), and
 - ... partner allowance.
- Excludes outlays on 'government labour exchanges', which should be allocated to *other labour and employment affairs* (GPC 1339), 'unemployment relief grants', which should be allocated to the industry serves or *other labour and employment affairs* (GPC 1339), and 'welfare assistance to the unemployed', which should be allocated to *welfare services nec* (GPC 0629).

Family and child benefits

- Income assistance paid to families (including sole parents) with dependent children 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.
- Includes the Australian Government programs currently administered by FaHCSIA including:
 - ... family tax benefit part A
 - ... family tax benefit B, and
 - ... baby bonus payments.
- 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.
- Excludes outlays on child care programs and child support, which should be allocated to *welfare services for families* (GPC 0621).

Concessions and allowances to low-income earners

- Includes 'financial allowances' expenditure — where eligibility includes an income test (such as for an Australian Government concession card).
- Includes 'price concessions to low income earners' — where eligibility includes an income test (such as for an Australian Government concession card):
 - ... includes telephone rental, postal, transport and rate concessions
 - ... excludes 'student transport concessions' which should be allocated to the appropriate subgroup of *transportation of students* (GPC 044).
- Excludes 'price concessions to people with special needs' — where eligibility does not include an income test — which should be allocated to the appropriate subgroup of *welfare services* (GPC 062).

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- Excludes Community Service Obligations expenditure — other than for ‘price concessions’ — which should be allocated to the appropriate industry GPC, for example CSOs related to:
 - ... ‘water services’ should be allocated to *other water supply* (GPC 0729)
 - ... ‘gas services’ should be allocated to *gas* (GPC 0911)
 - ... ‘electricity services’ should be allocated to *other electricity* (GPC 0922), and
 - ... ‘public transport’ should be allocated to the appropriate subgroup of *transport and communication* (GPC 12).
 - Excludes ‘rental allowance’ expenditure, which should be allocated to *housing* (GPC 0711).
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0621 Family and child welfare services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0621
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0621

Definition and guide for use

<i>GPC definition:</i>	<p>Child care services and services for children which are developmental in nature.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• 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. <p>Child, youth and family welfare services which are protective (children), developmental (youth), and supportive (families) in nature.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• 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.
<i>Guide for use:</i>	See guidelines for <i>child care services</i> (GPC+ 0621.1) and <i>protection and support services</i> (GPC+ 0621.2)

0621.1 Child care services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0621 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0621.1

Definition and guide for use

GPC definition (amended): 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.

Guide for use:

- Includes outlays related to:
 - ... *subsidies for child care services* — the provision of subsidies to support families using approved or registered child care
 - ... child care industry regulation and support
 - ... ownership and operation of child care centres
- Includes child care subsidy programs.
- Includes Australian Government child care programs currently administered by DEEWR, including:
 - ... child care benefit
 - ... child care rebate
 - ... regulation and industry support programs for child care
- Excludes outlays on preschool services, which should be allocated to *preschool education* (GPC 0431).
- Child care services include:
 - ... *long day care* — services primarily aimed at 0–5 year olds, provided in a centre, usually by a mix of qualified and other staff.
 - ... *family day care* — services provided in the carer’s home. The care is largely aimed at 0–5 year olds, but primary school children may also receive care before and after school, and during vacations.
 - ... *occasional care* — comprises services usually provided at a centre on an hourly or sessional basis for short periods or at irregular intervals.
 - ... *outside school hours care* — services provided for school aged children outside school hours during term and vacations.

0621.2 Child protection and out-of-home care services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0621 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0621.2

Definition and guide for use

<i>GPC definition (amended):</i>	Child, youth and family welfare services which are protective (children) in nature. Includes outlays on: <ul style="list-style-type: none">• Substitute care (short term and permanent); protective investigation, protective supervision, statutory guardianship management, protective accommodation; and, assessment and evaluation of offenders by non-judicial bodies.
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Guide for use:

Child protection services

- Includes outlays related to the protection for children and/or young people aged 0–17 years who are at risk of harm within their families. Including outlays related to:
 - ... child protection notifications and investigations
 - ... child protection substantiations and interventions, and
 - ... care and protection orders.

Out-of-home care services

- Includes outlays related to the care for children and young people aged 0–17 years who are placed away from their parents or family home for reasons of safety or family crisis.
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0621.3 General family and youth support services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Sub category		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0621 (part)
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0621.2

Definition and guide for use

GPC definition (amended): Child, youth and family welfare services which are developmental (youth), and supportive (families) in nature.

Includes outlays on:

- Advice and referral, particularly in adoption; development and monitoring of family/household management skills; Supported Accommodation Assistance Program for youth (SAAP); services delivered by residential institutions, such as centres, villages, shelters, hostels, orphanages, youth refuges, juvenile hostels, campus homes and family group homes; and marriage and child/juvenile counselling.

Guide for use:

Family support (including intensive family support)

- Includes outlays related to 'child protection treatment and support services', which provide education services, clinical services (including counselling, group work and other therapeutic interventions), and domestic violence services (where the child is the direct recipient of the service and s/he is, has, or is likely to become, a client of child protection).
- Includes outlays related to 'intensive family support' specialist services that aim to:
 - ... prevent the imminent separation of children from their primary caregivers as a result of child protection concerns, and
 - ... reunify families where separation has already occurred

Homeless persons' assistance for young people

- Includes outlays related to 'homeless persons' assistance' (as provided according to the National Affordable Housing Agreement (NAHA)) that assist young people who are homeless or at imminent risk of becoming homeless as a result of a crisis, including women and children escaping domestic violence.
- For homeless persons' assistance, 'young people' are defined as homeless people that are 25 years of age or younger.
- Where it is separately identifiable, outlays related to 'homeless persons' assistance' for young people should be allocated to *general family and youth support services* (GPC+ 0621.3). Otherwise, outlays related to 'homeless persons' assistance' should be allocated to *welfare services nec* (GPC 0629).

Child support payments

- Includes outlays that supports separated parents to transfer payments for the benefit of their children.
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0622 Welfare services for the aged

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0622
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0622

Definition and guide for use

<i>GPC definition:</i>	<p>Welfare services for the aged are programs providing services primarily intended for persons aged 65 and over.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• Respite care; domestic and personal assistance, for example, services provided through the Home and Community Care Program; services delivered by residential institutions, for example, hostels, villages, group homes; financial assistance not primarily related to inadequate earning capacity, for example, concessions for aged persons (transport and material assistance, etc.); and, community centres, for example, senior citizens centres. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• Nursing homes for the aged which are classified to <i>nursing homes for the aged</i> (GPC 0530).
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<i>Guide for use:</i>	<p><i>Welfare services for the aged</i> (GPC 0622) includes expenditure related to programs and the activities of agencies related to:</p> <ul style="list-style-type: none">• home and community care services for the aged• residential aged care services• community aged care services, and• support programs for the aged.
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Home and community care services

- Includes programs and the activities of agencies related to:
 - ... subsidies and supplements to 'home and community care' providers
 - ... subsidies and supplements to 'veterans' home care' providers, and
 - ... the operation of 'home and community care' services.
- Excludes HACC services to younger people with a disability and their carers, which should be allocated to *welfare services for the disabled* (GPC 0623).

Residential aged care services

- Includes all outlays related to programs and the activities of agencies related to the provision of residential aged care, including:

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- ... *subsidies and supplements to residential aged care providers* — for the provision of residential aged care providers.
 - ... *ownership and operation of residential care facilities* — the provision of low care and respite residential care to the aged by government owned facilities.
 - Excludes the State and Territory owned and operated residential aged care facilities — that are predominately for high care needs — which should be allocated to *nursing homes for the aged* (GPC 0530).

Community aged care services

- Includes programs and the activities of agencies related to the daily care needs of frail older people to enable them to remain in their own homes as an alternative to residential care:
 - ... Community Aged Care packages (CACP) (DoHA)
 - ... Flexible aged care (DoHA)
 - ... Extended aged care at home (EACH)
 - ... EACH – Dementia
 - ... Innovative care places
 - ... Multi-purpose service places
 - ... Transition care program, and
 - ... Indigenous specific services.

Support programs for the aged

- Includes programs and the activities of agencies related to:
 - ... *aged care regulation* — the accreditation of residential aged care providers and ensuring provider meet government standards.
 - ... *aged care assessment programs* — to assess the needs of frail older people and assist them to gain access to the most appropriate type of care.
 - ... *aged care workforce development* — workforce initiatives designed to increase overall staff supply and quality of aged care staff.
 - ... *community programs for the aged* — programs that promote the health and participation of aged people in the community, and
 - ... *ageing information and support* — programs that provide advocacy and support for the aged.
- Includes 'price concessions to the aged' — where eligibility does not include an income test.
- Excludes 'price concessions to the aged' — where eligibility includes an income test (such as for an Australian Government concession card) — which should be allocated to *social security* (GPC 0610).
- Excludes the 'aged pension', 'widow B pension', and 'wife pension (age)', which should be allocated to *social security* (GPC 0610).

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- Excludes Community Service Obligations expenditure — other than for 'price concessions' — which should be allocated to the appropriate industry GPC, for example CSOs related to:
 - ... 'water services' should be allocated to other water supply (GPC 0729)
 - ... 'gas services' should be allocated to gas (GPC 0911)
 - ... 'electricity services' should be allocated to other electricity (GPC 0922), and
 - ... 'public transport services' should be allocated to the appropriate subgroup of *transport and communication* (GPC 12).
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0623 Welfare services for people with a disability

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0623
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0623

Definition and guide for use

GPC definition: Includes outlays on:

- Respite care; development care; substitute care; domestic and personal assistance, for example, services provided through the Home and Community Care Program; services delivered by residential institutions, for example, hostels, group homes and other services provided under the Commonwealth/State disability agreement; transport other than public transport; supported employment and rehabilitation, for example, sheltered employment, training centres for people with a disability; community centres, for example, 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, for example, concessions specifically for people with a disability (transport and material assistance, etc).

Guide for use: *Welfare services for people with a disability* (GPC 0623) includes expenditure related to:

- accommodation support
- community support
- community access, and
- other disability support.

Accommodation support

Includes services that provide accommodation to people with disability and services that provide support needed to enable a person with disability to remain in their existing accommodation or more to more suitable or appropriate accommodation. It includes:

- Large residenceals/institutions
- Small residenceals/institutions
- Hostels
- Group homes
- Attendant care/personal care
- In home accommodation support
- Alternative family placement, and
- Other accommodation support.

HACC services to younger people with a disability and their carers should be categorised to *welfare services for people with a disability* (GPC 0623).

HACC expenditure for the aged should be classified to *welfare services for the aged* (GPC 0622)

Community support

Includes services that provide the support needed for a person with disability to live in a non institutional setting. It includes:

- Therapy support for individuals
- Early childhood intervention
- Behaviour/specialist intervention
- Counselling
- Regional resource and support teams
- Case management, local coordination and development, and
- Other community support.

Community access

Includes services designed to provide opportunities for people with a disability to gain and use their abilities to enjoy their full potential for social independence. People who do not attend school, or who are not employed full time, mainly use these services. The category includes:

- Learning and life skills development
- Recreation/holiday programs, and
- Other community access.

Other disability support

Includes services that are designed to support people with a disability. It includes:

- *Respite* — short term and time limited break for families and other voluntary caregivers, to assist in supporting and maintaining the primary care giving relationship while providing a positive experience for the person with a disability.
- *Employment services* — services which provide employment assistance to people with disability, such as open employment programs, supported employment programs, and targeted support programs.
- *Advocacy, information and alternative forms of communication* — services that are increase the control people with a disability have over their lives by representing their interests and views, or by providing accessible information.
- *Other support* — research and evaluation, training and development, and peak bodies.

Australian Government service programs for people with a disability be classified to *welfare service for people with a disability* (GPC 0623).

0629 Welfare services nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0629
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0629

Definition and guide for use

GPC definition: Includes outlays on:

- Homeless persons' assistance, for example, 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.

Guide for use: *Welfare services nec* (GPC 0623) includes expenditure related to:

- Indigenous advancement programs
- Superannuation support programs
- Homeless persons' assistance for people other than youth, and
- Community welfare and support.

Indigenous advancement programs

- Includes general or 'whole of community' Indigenous support programs that are not predominantly provided in relation to another GPC purpose should be categorised to 'Indigenous advancement programs'.
- Excludes Indigenous support programs provided in relation to another GPC purpose should be categorised to the relevant GPC subgroup.

Superannuation support programs

- Includes Government financial assistance that increases the individual superannuation contributions should be allocated to 'superannuation support programs'.

Homeless persons' assistance

- Includes outlays related to 'homeless persons' assistance' (as provided according to the National Affordable Housing Agreement (NAHA) — other than services for youth — who are homeless or at imminent risk of becoming homeless as a result of a crisis,

including women and children escaping domestic violence.

- For homeless persons' assistance, 'young people' are defined as homeless people that are 25 years of age or younger.
- Where expenditure can be separately identified, outlays related to 'homeless persons' assistance' for youth should be allocated to *protection and support services* (GPC+ 0621.2). Otherwise, outlays related to 'homeless persons' assistance' should be allocated to *welfare services nec* (GPC 0629).

Community welfare and support

- Includes Australian Government 'other welfare programmes'.
 - Includes 'price concessions to people with special needs' — where eligibility does not include an income test.
 - Excludes 'price concessions' — where eligibility includes an income test (such as for an Australian Government concession card) — which should be allocated to *social security* (GPC 0610).
 - Excludes Community Service Obligations expenditure — other than for 'price concessions' — which should be allocated to the appropriate industry GPC, for example CSOs related to:
 - ... 'water services' should be allocated to *other water supply* (GPC 0729)
 - ... 'gas services' should be allocated to *gas* (GPC 0911)
 - ... 'electricity services' should be allocated to *other electricity* (GPC 0922), and
 - ... 'public transport services' should be allocated to the appropriate subgroup of *transport and communication* (GPC 12).
 - Excludes welfare services predominantly provided to 'families and children' should be allocated to *family and child welfare services* (GPC 0621)
 - Excludes welfare services predominantly provided to 'the aged' should be allocated to *welfare services for the aged* (GPC 0622)
 - Excludes welfare services predominantly provided to 'people with a disability' should be allocated to *welfare services for people with a disability* (GPC 0623)
 - Excludes State and Territory workplace regulation and compensation bodies (WorkCover), which should be allocated to *other labour and employment affairs* (GPC 1339)
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0690 Social security and welfare nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0690
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0690

Definition and guide for use

GPC definition: Outlays on administration, inspection, support, operation, etc of both social security and welfare affairs and services that can not be assigned to one of the two preceding groups of major group 06, including administration costs that can not 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.

Guide for use:

- Jurisdictions should allocate expenditure to the GPC subgroup that best describes the purpose of that expenditure.

GPC 07
HOUSING AND COMMUNITY
AMENITIES

0711 Housing

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0711
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0711

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on administration, provision, support, operation, etc of housing affairs and services.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• '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'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• 'residential institutions' mainly providing living quarters classified to the appropriate sub-group of <i>welfare services</i> (GPC 062), 'provision of accommodation to serving members of the defence forces' classified to <i>defence</i> (GPC 0200), and 'construction methods, materials or standards' classified to <i>construction</i> (GPC 1130).
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<i>Guide for use:</i>	<p>Home purchase and home ownership assistance</p> <ul style="list-style-type: none">• Grants and concessions designed to make home ownership achievable (typically to first home buyers). For example, the Victorian Government's Regional Bonus and the Australian government First Home Owner Boost.• Australian, state and territory government outlays on 'home purchase assistance' should be allocated to <i>housing</i> (GPC 0711).
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Rental market assistance

- Rent assistance to people in the private rental market (including state and territory provided bond loans, guarantees and assistance with rent payments and advance rent payments, relocation expenses and other one-off grants) and Commonwealth Rent Assistance (CRA). Private rental assistance may also be provided by community-based organisations funded by the state and territory governments, which are also responsible for tenancy legislation and regulation.
 - Australian, state and territory government outlays on 'rental assistance' should be allocated to *housing* (GPC 0711).
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Social housing

- *Public housing* — dwellings owned (or leased) and managed by state and territory housing authorities to provide affordable rental accommodation.
- *Community housing* — rental housing provided for low to moderate income or special needs households, managed by community-based organisations that are at least partly subsidised by government. Community housing models vary across jurisdictions, and the housing stock may be owned by a variety of groups including government.
- *Indigenous housing* — State owned housing targeted at Indigenous households and houses owned or leased and managed by Indigenous community housing organisations and community councils in major cities, regional and remote areas — such as the Aboriginal Rental Housing Program (ARHP).
- Australian, state and territory government outlays on ‘public and community housing’ should be allocated to *housing* (GPC 0711).
- Outlays on homeless persons’ assistance should be allocated to *general family and youth support services* (GPC+ 0621.3), for youth services, or *welfare services nec* (GPC 0629), for all other services.

Defence housing

- Includes outlays on housing for serving members of the Australian Defence Force and their families — such as Defence Housing Australia (DHA).
 - Excludes outlays on accommodation for serving members of the defence forces provided at defence installations (such as barracks), which should be allocated to *defence* (GPC 0200).
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0712 Aboriginal community development

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0712
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0712

Definition and guide for use

GPC definition: 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.

- Guide for use:*
- Outlays on infrastructure and services provided in Aboriginal communities should be allocated to the relevant GPC category. For example, outlays on:
 - ... 'electricity services' should be allocated to *Aboriginal community electricity services* (GPC 0921)
 - ... 'road transport' should be allocated to Aboriginal community road transport services (GPC 1211)
 - ... 'water transport' should be allocated to Aboriginal community water transport services (GPC 1221)
 - ... 'air transport' should be allocated to Aboriginal community air transport services (GPC 1241)
 - ... 'water supply' should be allocated to Aboriginal community water supply (GPC 0721)
 - ... 'sanitation services' should be allocated to Aboriginal community sanitation services (GPC 0731), and
 - ... 'amenities' should be allocated to Aboriginal community amenities (GPC 0791).
 - State and territory government outlays on 'Indigenous housing' should be allocated to *housing* (GPC 0711).
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0719 Other community development

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0719
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0719

Definition and guide for use

GPC definition: 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 *Aboriginal community development* (GPC 0712), and ‘plan implementation’ (actual construction of housing, industrial buildings, streets, public utilities and cultural facilities) classified to the appropriate major group according to functional role.

- Guide for use:*
- Outlays on ‘water management’ should be allocated to *water supply* (GPC 0729).
 - Outlays on ‘tenancy administration’ should be allocated to *housing* (GPC 0711)
 - Outlays on homeless persons’ assistance should be allocated to *general family and youth support services* (GPC+ 0621.3), for youth services, or *welfare services nec* (GPC 0629), for all other services.
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0721 Aboriginal community water supply

Definition source and status

Definition source: ABS *Government Purpose Classification 2006* — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0721

Definition last checked: 11 Dec 2009 *IER code:* 0721

Definition and guide for use

GPC definition: 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.

Guide for use:

- Outlays on 'water services to Indigenous communities' should be allocated to *Aboriginal community water supply* (GPC 0721)

0729 Other water supply

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0729
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0729

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on 'administration, regulation, research, support, etc of water supply services' other than for Aboriginal communities.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">'assistance for the water supply, expansion or operation of water supply systems', and 'production and dissemination of information and research into the conservation, collection, purification and distribution of water'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">'government activities in connection with irrigation systems' classified to <i>agriculture</i> (GPC 1010) and 'Aboriginal water supply' classified to <i>Aboriginal water supply</i> (GPC 0721).
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Guide for use:

Management and regulation, including supply

- Industry support programs provided to the water industry should be categorised to *other water supply* (GPC 0729).
- Outlays on water resource management should be allocated to *other water supply* (GPC 0729).
- Excludes Australian, state and territory government outlays on water initiatives and catchment management, which should be allocated to *other sanitation and protection of the environment* (GPC 0739), not *other water supply* (GPC 0729).

Community Service Obligations (excluding household concessions)

- Includes outlays related to Community Service Obligations expenditure — other than expenditure for 'price concessions to low income earners' and 'price concessions to people with special needs'.
 - Excludes outlays related to 'price concessions to low income earners', where eligibility includes an income test (such as for an Australian government concession card), which should be allocated to the appropriate subgroup of *social security* (GPC 0610).
 - Excludes outlays related to 'price concessions to people with special needs', where eligibility does not include an income test, which should be allocated to the appropriate subgroup of *welfare services* (GPC 062).
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0731 Aboriginal community sanitation services

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0731

Definition last checked: 11 Dec 2009 *IER code:* 0731

Definition and guide for use

GPC definition: 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.

Guide for use:

- No additional guidelines recommended.

0739 Other sanitation and protection of the environment

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0739
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0739

Definition and guide for use

GPC definition: 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 including 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 *Aboriginal community sanitation services* (GPC 0731), 'construction of drains associated with roadworks' classified to *road construction* (GPC 1214), 'rural flood mitigation and agricultural drainage' classified to *agriculture* (GPC 1010) and 'pollution abatement and control' and 'other environmental protection programs' classified to the purpose which the industry serves.

Guide for use:

- Australian, state and territory government outlays on water initiatives and catchment management should be allocated to *other sanitation and protection of the environment* (GPC 0739), not *other water supply* (GPC 0729), and not *agriculture* (GPC 1010).
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0791 Aboriginal community amenities

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0791
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0791

Definition and guide for use

GPC definition: 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.

Guide for use:

- No additional guidelines recommended.

0799 Other community amenities

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0799
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0799

Definition and guide for use

GPC definition: 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.

Includes outlays on:

- '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'.

Excludes outlays on:

- 'Aboriginal community amenities' classified to *Aboriginal community amenities* (GPC 0791) and 'public conveniences at recreational areas' classified to *recreational facilities and services nec* (GPC 0819).

Guide for use:

- State and territory 'government general purpose transfers to local governments' should be allocated to *general purpose inter-government transactions* (GPC 1420)

GPC 08
RECREATION AND CULTURE

0811 National parks and wildlife

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0811

Definition last checked: 11 Dec 2009 *IER code:* 0811

Definition and guide for use

GPC definition: Outlays on administration, regulation, support, provision, operation, etc of 'national parks and wildlife services'.

Includes outlays on:

- 'aspects of the national estate' such as 'historic houses' and 'sites which are part of national parks and wildlife services'.

Guide for use: • No additional guidelines recommended.

0819 Recreation facilities and services nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0819
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0819

Definition and guide for use

GPC definition: 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'.

Includes outlays on:

- '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'.

Excludes outlays on:

- national parks and wildlife services classified to *national parks and wildlife* (GPC 0811), 'life saving, beach patrols and beach inspection' classified to *other public order and safety* (GPC 0390) and 'predominantly cultural facilities' such as 'zoological and botanical gardens' and 'aquariums' classified to *cultural facilities and services* (GPC 0820).

- Guide for use:*
- Outlays on 'zoological gardens' should be allocated to *cultural facilities and services* (GPC 0820).
 - Outlays 'on tourism' should be allocated to *tourism and area promotion* (GPC 1320).
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0820 Cultural facilities and services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0820
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0820

Definition and guide for use

GPC definition: 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'.

Includes outlays on:

- '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', 'monuments', 'historic houses and sites', 'zoological and botanical gardens', 'aquariums and arboreta', 'national, regional and local celebrations' and 'organisations engaged in promoting cultural activities'.

Excludes outlays on:

- 'cultural activities intended for distribution overseas' classified to other general public services (GPC 0190), 'production of cultural material intended for overseas broadcasting' classified to *broadcasting and film production* (GPC 0830) and 'aspects of the national estate, which are part of national parks and wildlife services' classified to *national parks and wildlife* (GPC 0811).

- Guide for use:*
- Outlays on 'historic houses' should be allocated to *national parks and wildlife* (GPC 0811).
 - Outlays on 'gaming and racing' should be allocated to *recreational facilities and services* (GPC 0819).
 - Outlays on 'recreational parks and gardens' should be allocated to *recreational facilities and services* (GPC 0819).
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0830 Broadcasting and film production

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0830
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0830

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on administration, regulation, support, provision, operation, etc of 'broadcasting services and film production'.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• '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'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• 'support of cultural activities intended for distribution overseas' classified to <i>other general public services</i> (GPC 0190).
<i>Guide for use:</i>	<ul style="list-style-type: none">• No additional guidelines recommended.

0890 Recreation and culture nec

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 0890

Definition last checked: 11 Dec 2009 *IER code:* 0890

Definition and guide for use

GPC definition: 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.

Guide for use:

- Allocating outlays on recreation and culture to *recreation and culture nec* (GPC 0890) should not be a default.

GPC 09
FUEL AND ENERGY

0911 Gas

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0911
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0911

Definition and guide for use

GPC definition: 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:

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

Excludes outlays on:

- Transportation of gas classified to the appropriate subgroup of GPC 12.

Guide for use:

Industry regulation and support

- Outlays on gas industry support programs provided predominantly to the retail gas industry should be allocated to *gas* (GPC 0911).
- Outlays on gas industry support programs not provided predominantly to the retail gas industry should be allocated to *other economic affairs nec* (GPC 1390).
- Government expenditure that predominantly supports the 'gas mining industry' should be allocated to *gas* (GPC 0911).

Community service obligations (excluding household concessions)

- Includes government payments to gas retailers to compensate for community service obligations — other than expenditure for 'price concessions to low income earners' and 'price concessions to people with special needs'.
 - Excludes outlays related to 'price concessions to low income earners', where eligibility includes an income test (such as for an Australian government concession card), which should be allocated to *social security* (GPC 0610).
 - Excludes outlays related to 'price concessions to people with special needs', where eligibility does not include an income test, which should be allocated to the appropriate subgroup of *welfare services* (GPC 062).
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0919 Fuel affairs and services nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0919
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0919

Definition and guide for use

GPC definition: 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:

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

Excludes outlays on:

- Transportation of fuel other than gas classified to the appropriate subgroup of GPC 12.

Coal

- 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.

Petroleum

- 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 *other sanitation and protection of the environment nec* (GPC 0739).

Guide for use: **Industry regulation and support**

Includes:

- Outlays related to fuel industry support programs provided predominantly to the fuel industry should be categorised to *fuel affairs and services nec* (GPC 0919).
 - Outlays related to fuel industry support programs not provided
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predominantly to the fuel industry should be categorised to *other economic affairs nec* (GPC 1390).

Fuel subsidies for eligible businesses and/or households

Includes:

- Government payments to subsidise the price of fuel for businesses and/or households fuel should be categorised to *fuel affairs and services nec* (GPC 0919).
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0921 Aboriginal community electricity services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0921
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0921

Definition and guide for use

GPC definition: 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.

Guide for use:

- No additional guidelines recommended.

0922 Other electricity

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0922
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0922

Definition and guide for use

GPC definition: 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 *Aboriginal community electricity services* (GPC 0921).

Guide for use:

Industry regulation and support

- Outlays related to Industry support programs provided predominantly to the electricity industry should be categorised to *other electricity* (GPC 0922).
- Outlays related to support programs not provided predominantly to the electricity industry should be categorised to *other economic affairs nec* (GPC 1390).

Community service obligations (excluding household concessions)

- Includes outlays related to Community Service Obligations expenditure — other than expenditure for ‘price concessions to low income earners’ and ‘price concessions to people with special needs’.
 - Excludes outlays related to ‘price concessions to low income earners’, where eligibility includes an income test (such as for an Australian government concession card), which should be allocated to *social security* (GPC 0610).
 - Excludes outlays related to ‘price concessions to people with special needs’, where eligibility does not include an income test, which should be allocated to the appropriate subgroup of *welfare services* (GPC 062).
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0929 Other energy

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0929
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0929

Definition and guide for use

GPC definition: 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.

Guide for use:

Industry regulation and support

- Outlays related to industry support programs provided predominantly to the other energy industry should be categorised to *other energy* (GPC 0929).
 - Outlays related to industry support programs not provided predominantly to the other energy industry should be categorised to *other economic affairs nec* (GPC 1390).
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0990 Fuel and energy nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	0990
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	0990

Definition and guide for use

GPC definition: Outlays on administration, regulation, planning, support, operation, etc of fuel and energy affairs and services that can not 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.

Guide for use:

Industry regulation and support

- Outlays related to industry support programs aimed at reducing consumption of both fuel and energy should be allocated to *fuel and energy nec* (GPC 0922).
 - Outlays related to industry support programs provided to either the fuel or energy industry predominantly should be allocated to the relevant subgroup in either *fuel affairs and services* (GPC 091), or *electricity and other energy* (GPC 092).
 - Outlays related to industry support programs not provided predominantly to the fuel and energy industry should be allocated to *other economic affairs nec* (GPC 1390).
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GPC 10
AGRICULTURE, FORESTRY,
FISHING AND HUNTING

1010 Agriculture

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1010
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1010

Definition and guide for use

<i>GPC definition:</i>	<p>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.</p> <ul style="list-style-type: none">• <i>Agricultural land management</i> — 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. <p>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.</p> <ul style="list-style-type: none">• <i>Agricultural water resources management</i> — Outlays on administration, regulation, planning, support, management, etc Of agricultural water resources. Includes outlays on: provision of land irrigation, rural drainage and flood mitigation systems; and, subsidies, grants and advances for such work.• <i>Agricultural support schemes</i> — 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.• <i>Agricultural research and extension services</i> — 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. <p>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</p>
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or other costs.

- *Other agricultural affairs* — Outlays on administration, regulation, support, operation etc of agricultural affairs not included above in *agriculture* (GPC 1010).

Guide for use:

- Includes all outlays on administration, regulation, support, and operation for domestic agriculture.
 - Includes financial assistance programs that are primarily directed toward farmers and the agricultural industry.
 - Any support to non-government organisations providing farm animal welfare services falls under this category.
 - Excludes Australian, state and territory government outlays on water initiatives and catchment management, which should be allocated to *other sanitation and protection of the environment* (GPC 0739), not *agriculture* (GPC 1010).
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1020 Forestry, fishing and hunting

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1020
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1020

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on 'administration', 'regulation', 'preservation', 'exploitation' and 'management' etc of forestry, fishing and hunting.</p> <ul style="list-style-type: none">• <i>Forestry</i> — 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 operation'; 'extension services'; and, 'dissemination of information'.• <i>Fishing</i> — 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'. <p>Excludes outlays on sport fishing (classified to <i>recreational facilities and services nec</i> GPC 0819).</p> <ul style="list-style-type: none">• <i>Hunting</i> — 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'. <p>Excludes outlays on sport hunting (classified to <i>recreational facilities and services nec</i> GPC 0819).</p>
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<i>Guide for use:</i>	<ul style="list-style-type: none">• Includes outlays on the administration, regulation, preservation, exploitation, management and research for timber resources. Outlays on fire fighting and protection for bushland are to be reported here, and not under <i>fire protection services</i> (GPC 0312).• Includes outlays on the administration, regulation, preservation, exploitation, management and research etc of commercial fishing. Does not include sport fishing, which is allocated to <i>recreational facilities and services nec</i> (GPC 0819).• Includes outlays on the administration, regulation, preservation, exploitation, management and research etc of hunting. Does not include sport hunting, which is allocated to <i>recreational facilities and services nec</i> (GPC 0819).
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GPC 11
MINING AND MINERAL
RESOURCES OTHER THAN
FUELS; MANUFACTURING;
AND CONSTRUCTION

1110 Mining and mineral resources, other than fuels

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 1110

Definition last checked: 11 Dec 2009 *IER code:* 1110

Definition and guide for use

GPC definition: 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 allocated to major group GPC 09.

Guide for use:

- Industry support programs not provided exclusively to the mining industry should be allocated to *other economic affairs nec* (GPC 1390)

1120 Manufacturing

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1120
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1120

Definition and guide for use

GPC definition: 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.

Excludes:

- outlays on manufacturing relating to the production of fuel and energy, for example, petroleum and gas refineries, coal processing or nuclear fuel industries allocated to major group GPC 09.

Guide for use:

- Industry support programs not provided exclusively to the manufacturing industry should be allocated to *other economic affairs nec* (GPC 1390)

1130 Construction

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 1130

Definition last checked: 11 Dec 2009 *IER code:* 1130

Definition and guide for use

GPC definition: Outlays on administration, planning, support, regulation, inspection, research, promotion, etc of the building and construction industry.

Includes:

- outlays on inspections enforcing building standards; and, research into construction methods, materials and productivity affecting construction.

Excludes:

- outlays on specific building and construction projects such as dwellings, factories, roads, mines, farm buildings and so forth allocated to the appropriate purpose category.

Guide for use:

- Industry support programs not provided exclusively to the construction industry should be allocated to *other economic affairs nec* (GPC 1390).

GPC 12
TRANSPORT AND
COMMUNICATIONS

1211 Aboriginal community road transport services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1211
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1211

Definition and guide for use

GPC definition: Outlays on administration, regulation, support, operation, etc of 'road transport 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.

Guide for use:

- No additional guidelines recommended.

1212 Road maintenance

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1212
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1212

Definition and guide for use

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

These outlays relate to National Roads Transport Commission (NRTC) expenditure reporting categories A, B and C:

- *Category A — Servicing and operating expenses* — all expenditure associated with servicing and operating and monitoring the road system, excluding expenditure on pavements, shoulders, and bridges. For example, maintenance, repairs and operating charges for traffic signals and street lighting.
- *Category B — Road pavement and shoulder maintenance* — all routine costs incurred in maintaining the roadway and shoulders, excluding periodic costs incurred on sealed roads at a frequency of more than one year.

Periodic surface maintenance of sealed roads — periodic costs associated with maintaining sealed roadways and shoulders incurred at a frequency of more than one year.

- *Category C — Bridge maintenance and rehabilitation* — all costs associated with the maintenance and rehabilitation of bridges and culverts, for example, bridge repairs.

Guide for use:

- No additional guidelines recommended.

1213 Road rehabilitation

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1213
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1213

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on reinstating failed road pavements to existing standards to improve the ride quality without improving the design standard.</p> <p>These outlays relate to NRTC expenditure reporting category D:</p> <ul style="list-style-type: none">• <i>Category D — Road rehabilitation</i> — costs associated with reinstating failed pavements to existing standards to improve ride quality and/or correct pavement shape, including the provision of a wearing course. These costs will normally improve the riding quality of pavements without improving the design standard.
<i>Guide for use:</i>	<ul style="list-style-type: none">• No additional guidelines recommended.

1214 Road construction

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1214
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1214

Definition and guide for use

GPC definition: 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.

These outlays relate to NRTC expenditure reporting category F:

- *Category F — Asset extensions/improvements* — costs associated with extensions or improvements to pavements and bridges, or related land acquisition and earthworks.

Guide for use:

Includes:

- outlays related to extensions or improvements to existing roads — such as, the upgrading of roads and bridges (including related land acquisition and earthworks) to meet modern traffic and safety requirements.

Excludes:

- transactions related to the purchase or construction of capital assets (that is, capital expenditure) — for example, the construction of new highways, roads or bridges.
-

1215 Road transport nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1215
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1215

Definition and guide for use

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

These outlays relate to NRTC expenditure reporting categories E and G.

- *Category E — Low cost safety/traffic improvements* — costs associated with minor improvements primarily undertaken to improve road safety or traffic flow, for example, provision of new painted road markings.

Expenditure in this category relates to isolated minor works not part of a wider road improvement project. Where safety or traffic improvement expenditure is made as part of a wider road improvement project.

- *Category G — Miscellaneous works expenditure* — other road related costs not directly affecting road pavements or bridges and not part of wider road improvement projects.

... *Corporate services* — non road related costs associated with the provision of corporate services.

... *Enforcement of heavy vehicle regulations* — expenditure associated with the enforcement of heavy vehicle regulations, including:

- on road vehicles inspections
- construction and maintenance of weigh bridges, and
- heavy vehicle monitoring and surveillance.

... *Vehicle registration* — costs associated with administering vehicle registration systems.

... *Driver licensing* — costs associated with administering driver licensing systems.

... *Loan servicing* — interest associated with loan servicing.

Guide for use: • No additional guidelines recommended.

1221 Aboriginal community water transport services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1221
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1221

Definition and guide for use

GPC definition: 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.

Guide for use:

- No additional guidelines recommended.

1222 Urban water transport services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1222
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1222

Definition and guide for use

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

Guide for use:

Includes all government outlays on:

- urban water transport services, as well as any outlays on regulation of non-government water utility providers for water transport services.

Excludes:

- outlays to subsidise urban water transport providers for transport concession fares, which should be allocated to the appropriate subgroup of *transportation of students* (GPC 044) or *social security and welfare* (GPC 06).
-

1223 Non-urban water transport services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1223
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1223

Definition and guide for use

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

Guide for use: Includes all government outlays on:

- non-urban water transport services, as well as any outlays on regulation of non-government water utility providers for water transport services.

1231 Urban rail transport services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1231
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1231

Definition and guide for use

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

Guide for use:

Includes:

- outlays to subsidise urban rail transport providers for adapting to new industry standards or environmental initiatives.
- All rail transport services — passenger or freight — are to be allocated to this GPC.

Excludes:

- transactions related to the purchase or construction of capital assets (that is, capital expenditure).

Excludes:

- outlays to subsidise urban rail transport providers for transport concession fares, which should be allocated to the appropriate subgroup of *transportation of students* (GPC 044) or *social security and welfare* (GPC 06).
-

1232 Non-urban rail transport freight services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1232
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1232

Definition and guide for use

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

Guide for use:

Includes:

- all government outlays on non-urban rail freight services, as well as outlays on infrastructure (such as rail tracks) that are used primarily for the purpose of commodity freight.

Includes:

- outlays to subsidise non-urban rail transport freight providers for adapting to new industry standards or environmental initiatives.

Excludes:

- transactions related to the purchase or construction of capital assets (that is, capital expenditure).
-

1233 Non-urban rail transport passenger services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1233
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1233

Definition and guide for use

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

Guide for use:

Excludes:

- transactions related to the purchase or construction of capital assets (that is, capital expenditure).

Excludes:

- outlays to subsidise non-urban rail transport providers for transport concession fares, which should be allocated to the appropriate subgroup of *transportation of students* (GPC 044) or *social security and welfare* (GPC 06).
-

1241 Aboriginal community air transport services

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1241
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1241

Definition and guide for use

GPC definition: 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.

Guide for use:

Includes:

- any government outlays for programs that enable remote Indigenous communities to access essential goods and services.

Excludes:

- outlays on air transport for health affairs, which should be allocated to *patient transport* (GPC 0542).
- outlays on air mail services conducted by Australia Post under the Remote Air Services Subsidy Scheme, which should be allocated to *communications* (GPC 1290).

1249 Other air transport services

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1249
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1249

Definition and guide for use

GPC definition: 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 (allocated to GPC 1241).

Guide for use:

- Excludes transactions related to the purchase or construction of capital assets (that is, capital expenditure).

1250 Pipelines

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1250
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1250

Definition and guide for use

GPC definition: 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, natural gas, etc, and, 'supervising, licensing or regulating' such work.

Includes:

- outlays on: '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'.

Guide for use:

Includes:

- outlays on pipelines for the transportation of resources and other supporting purposes for commercial purposes.

Excludes:

- any activities involving the transportation of resources for the purpose of domestic household utilities.
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1281 Multi-mode urban transport

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1281
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1281

Definition and guide for use

GPC definition: Outlays on administration, provision, support, regulation, operation etc of public transport systems where road, rail and ferry transport outlays can not be separated. Includes outlays on: 'registration, licensing and inspection of equipment', 'safety standards and tariffs', 'subsidies, grants or advances to public trading enterprises', and 'research and dissemination of information on multi-mode urban transit systems'.

Excludes:

- outlays that can be allocated 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.

Guide for use:

Includes:

- all government outlays on public transportation networks and multi-mode systems.

Includes:

- any outlays on travel concessions which are not allocated elsewhere to transportation of non-urban school students (GPC 0441).

Excludes:

- outlays to subsidise multi-mode urban transport providers for transport concession fares, which should be allocated to the appropriate subgroup of *transportation of students* (GPC 044) or *social security and welfare* (GPC 06).
-

1289 Other transport nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1289
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1289

Definition and guide for use

GPC definition: Outlays on administration, regulation, support, operation etc of transport affairs and services that can not be assigned to one of the preceding subgroups in major group GPC 12.

Guide for use:

Includes:

- outlays residual to those allocated as either road, rail, or air transport services, or that can be categorised to another GPC.

Includes:

- any government outlays on alternative transport modes.
-

1290 Communications

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1290
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1290

Definition and guide for use

GPC definition: 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'.

Includes:

- outlays on: '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 allocated to GPC 0830; and. water or air navigation aids allocated to GPC 122 and GPC 124 respectively.

Guide for use:

Includes:

- all government outlays on the communications sectors, including telephone and postal services, and broadband technologies.

Includes:

- any grants to community broadcasting associations and communications research initiatives.
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GPC 13
OTHER ECONOMIC AFFAIRS

1310 Storage, saleyards and markets

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1310
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1310

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on administration, planning, licensing, support, regulation, inspection, construction, maintenance, operation etc. of 'storage and warehousing'.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• 'grants or other assistance for the provision or operation of storage facilities', such as grain electors, bulk sugar terminals, wool stores, and government bonded warehouses; and, 'development and monitoring of storage and warehousing regulations'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to GPC 1390. <p>Outlays on administration, planning, licensing, support, regulation, inspection, construction, operation etc. of yards and markets where sales of rural produce, livestock and other goods are conducted.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• 'fishmarkets', 'produce markets' and 'saleyards'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• development and monitoring of regulations concerning sales practices, labelling of packaged food and other goods intended for household consumption classified to GPC 1390.
<i>Guide for use:</i>	<ul style="list-style-type: none">• Exclude outlays on regulatory activities that relate to occupational health and safety issues, which should be allocated to <i>other labour and employment affairs</i> (GPC 1339) or <i>public health services</i> (GPC 0550).• Excludes grants to the rural sector that should be allocated as financial assistance under <i>agriculture</i> (GPC 1010).

1320 Tourism and area promotion

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1320
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1320

Definition and guide for use

GPC definition: 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 caravan 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.

Guide for use:

- Includes any outlays on industry organisations that aim to promote local tourism, as well as outlays on liaison between government and industries that support the tourism sector (such as hospitality, travel etc.).

1331 Vocational training

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 1331

Definition last checked: 11 Dec 2009 *IER code:* 1331

Definition and guide for use

GPC definition: 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.

Guide for use:

- Includes all outlays by state and territory vocational training authorities, plus Australian government outlays on the administration and operation of vocational training programs such as Australian apprenticeships.
 - Also includes government outlays on support for registered training or group training organisations.
 - Excludes expenditure on 'TAFE vocational training', which is allocated to *technical and further education* (GPC 0422).
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1339 Other labour and employment affairs

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1339
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1339

Definition and guide for use

GPC definition: 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 can not 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 *vocational training* (GPC 1331) and ‘labour and employment affairs of a particular industry classified to the purpose which the industry serves’.

Guide for use:

- Includes all programs and grants that encourage employment participation that are not elsewhere classified as ‘unemployment benefits’ under *social security* (GPC 1610).
- Excludes export promotion and marketing schemes:
 - ... export promotion and marketing programs provided predominantly to one industry should be allocated to the industry they serve.
 - ... general export promotion and marketing programs should be allocated to *other economic affairs nec* (GPC 1390).

1390 Other economic affairs nec

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1390
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1390

Definition and guide for use

<i>GPC definition:</i>	<p>Outlays on administration, regulation, promotion, research, operation, etc. of 'distributive trades':</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">'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 nec <p>Excludes outlays on:</p> <ul style="list-style-type: none">affairs related to storage and warehousing classified to GPC 1310; and, price control and rationing schemes which can be identified with a specific industry subgroup (e.g. petroleum and gas classified to GPC 091). <p>Outlays relating to the hotel industry:</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">'licensing', 'liquor control commissions', and all hotel and restaurant affairs nec <p>Outlays on administration, regulation, promotion, support, research, operation, etc. of general economic and commercial services:</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">'economic and commercial matters which can not be allocated to a functional subgroup 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'. <p>Excludes outlays on:</p> <ul style="list-style-type: none">economic and commercial services classified to a particular industry. <p>Includes outlays relating to other economic affairs and services nec.</p>
<i>Guide for use:</i>	<ul style="list-style-type: none">Includes any government outlays on administration, regulation, promotion, research, operation and licensing activities on 'economic affairs' that can not be allocated to another GPC.Alternatively, if these activities can not be allocated to a category within <i>other economic affairs</i> (GPC 13) they may be allocated to the industry they serve.

GPC 14
OTHER PURPOSES

1410 Public debt transactions

Definition source and status

Definition source: ABS Government Purpose Classification 2006 — Unmodified

Definition last revised: 11 Dec 2009 *GPC code:* 1410

Definition last checked: 11 Dec 2009 *IER code:* 1410

Definition and guide for use

GPC definition: 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 *other general public services* (GPC 0190).

Guide for use:

- Includes government outlays on nominal superannuation interest expense.

1420 General purpose inter-government transactions

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1420
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1420

Definition and guide for use

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

- Guide for use:*
- Australian government general purpose transfers to state and territory governments (for example payments of GST revenues grants) should be allocated to *general purpose inter-government transactions* (GPC 1420).
 - Australian government general purpose transfers to local governments should be allocated to *general purpose inter-government transactions* (GPC 1420).
 - State and territory government general purpose transfers to local governments should be allocated to *general purpose inter-government transactions* (GPC 1420).
 - Inter government transfers to that are tied to specific purposes (for example Specific Purpose Payments (SPPs), National Partnership payments) should be classified to the relevant GPC subgroup
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1430 Natural disaster relief

Definition source and status

<i>Definition source:</i>	ABS Government Purpose Classification 2006 — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1430
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1430

Definition and guide for use

<i>GPC definition:</i>	<p>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.</p> <p>Includes outlays on:</p> <ul style="list-style-type: none">• Food, materials, equipment, etc. used in connection with natural disasters. <p>Excludes outlays on:</p> <ul style="list-style-type: none">• 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.
<i>Guide for use:</i>	<ul style="list-style-type: none">• Excludes outlays for natural disaster relief outside Australia, which should be classified to <i>other general public services</i> (GPC 0190).

1490 Other purposes nec

Definition source and status

<i>Definition source:</i>	ABS <i>Government Purpose Classification 2006</i> — Unmodified		
<i>Definition last revised:</i>	11 Dec 2009	<i>GPC code:</i>	1490
<i>Definition last checked:</i>	11 Dec 2009	<i>IER code:</i>	1490

Definition and guide for use

GPC definition: 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

Guide for use:

- Jurisdictions should allocate expenditure to the GPC subgroup that best describes the purpose of that expenditure.
