

# **THE ADJUSTED BUDGET**

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# THE ADJUSTED BUDGET

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## WHAT IS THE ADJUSTED BUDGET?

- 1 The adjusted budget is a representation of State budgets used by the Commission to derive the average per capita revenue and expense<sup>1</sup>. They are used as benchmarks for assessing State relative needs for a share of the pool of goods and services tax (GST) revenue and health care grants (referred to as the 'GST pool').

## Scope of the adjusted budget

- 2 The adjusted budget covers all operating transactions of the general government sector in State public accounts, except those excluded by terms of reference or the Commission's specific purpose payments (SPP) guidelines. It also includes all operating transactions of public trading enterprises (PTEs) providing welfare housing services. Table 1 summaries the scope of the adjusted budget used in the 2008 Update.

## Structure of the adjusted budget

- 3 In compiling the adjusted budget, financial transactions of each State government are classified into a common framework known as the assessment category structure. Within this structure, there are three main types of categories:
  - revenue assistance from the Australian Government, including the pool of GST revenue and unquarantined<sup>2</sup> health care grants (HCGs); and SPPs treated by the inclusion method;
  - revenue raised through State own taxes and charges; and
  - expenses incurred and user charges collected in providing State type services.
- 4 Attachment A contains a detailed description of each revenue and expense assessment category for the 2008 Update.
- 5 The *Treatment of Australian Government Revenue Payments* working paper provides a comprehensive discussion of each SPP and its treatment.

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<sup>1</sup> The per capita averages for individual revenue (or expense) categories are derived by dividing the total of all States revenues (or expenses) by the Australian population.

<sup>2</sup> The terms of reference asked the Commission to quarantine some components of the health care grants. Details see the *Treatment of Australian Government Revenue Payments* working paper.

**Table 1** Scope of the adjusted budget

	Included	Excluded
Level of government	State	Australian Government and local government <sup>(a)</sup> .
Sector	General government (including impact of PTEs on the general government sector), plus transactions of PTEs providing welfare housing services.	Internal transactions of PTEs and public financial enterprises, except housing.
Types of transactions	Recurrent operating expenses and revenues (including operating cost of capital — depreciation and debt charges). Australian Government recurrent and capital SPPs and Australian Government own purpose payments (referred to as COPOs) paid to States. One-tenth of accumulated unfunded superannuation liabilities at beginning of 1998-99 in the superannuation category.	Capital outlays and revenues, assets donated, provisions for doubtful debts and losses (or profits) on assets.

(a) In the 2008 Update, ACT expenses include municipal transactions because we have used Australian Bureau of Statistics (ABS) GFS data which include both State and municipal transactions for the ACT.

## COMPILATION OF THE 2008 UPDATE ADJUSTED BUDGET FOR THE GST RELATIVITIES

### Requirements of the terms of reference

- 6 **Assessment period.** Clause 2 required the Commission's assessments of per capita relativities to be based on the period 2002-03 to 2006-07. It also asked the Commission to use the latest available data where possible. The Commission implemented these requirements accordingly.
- 7 **Intergovernmental agreement.** Clause 6 of the term of reference asked the Commission to take into account the 1999 *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (the IGA), including the agreed abolition of taxes listed for review in the IGA, in its assessments.
- 8 **Two sets of relativities.** Clause 3 required the Commission to calculate two sets of relativities for determining the distribution of:
  - a combined pool of GST revenue and health care grants — the GST relativities; and
  - a combined pool of financial assistance grants (FAG) and health care grants (based on the assumption of a continuation of the Commonwealth-State financial arrangements which applied in 1999-2000) — the FAG relativities.
- 9 To satisfy these requirements, the Commission prepared a different adjusted budget and applied different assessments for some categories in calculating each set of the GST and FAG

relativities. Details are given in the *Adjusted and Assessed Budgets for FAG Relativities* working paper.

- 10 ***Treatment of specific purpose payments.*** The terms of reference asked the Commission to treat some SPPs in particular ways. Amendments made to the adjusted budget to meet these requirements are discussed in the *Treatment of Australian Government Revenue Payments* working paper.

### Source of data

- 11 ***Payments from the Australian Government.*** For all years, Australian Government revenue payments were based on data published in the Commonwealth of Australia's *Final Budget Outcome* (FBO) document and additional information provided by its departments and agencies.
- 12 ***State own-source revenue.*** Data for all years were provided by the States.
- 13 ***State expenses and user charges.*** Data from 2002-03 to 2005-06 were sourced from Government Finance Statistics (GFS)<sup>3</sup> data provided by the Australian Bureau of Statistics (ABS), supplemented by data collected from the States. As GFS treats all ACT transactions as State transactions, ACT expenses and user charges might include municipal transactions.
- 14 The Commission provided a set of code rules to the ABS to enable it to map the ABS GFS data to the Commission assessment categories. Attachment B contains the code rules provided to the ABS.
- 15 Expenses for 2006-07 were sourced from data prepared by the States in the GFS uniform presentation framework (UPF) format published in State financial outcome documents or collected directly from them.
- 16 The GFS UPF data are State general government expenses prepared at the three or four digit Government Purpose Classification (GPC)<sup>4</sup> level. They cover the full range of economic type framework (ETF)<sup>5</sup> codes for expenses contributing to the net operating balance in GFS. The coverage is wider than the Commission uses (for example, the Commission does not include assets donated expenses).
- 17 User charges for 2006-07 were estimated.
- 18 Exceptions to the above were:
  - the superannuation category included a transitional component of 10 per cent of the outstanding unfunded liabilities at 1 July 1998;

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<sup>3</sup> That is, the data the States provided for the ABS *Government Finance Statistics* Catalogue No. 5512.0 publication.

<sup>4</sup> GPCs are ABS GFS codes given to each transaction to identify its function (for example, primary education, secondary education). It has a hierarchical structure that consists of a 2-digit level (major group), a 3-digit level (group) and a 4-digit level (sub-group). The major groups are intended to reflect the broad objectives of government and the groups and sub-groups identify the means by which these objectives are met.

<sup>5</sup> ETFs are ABS GFS codes given to each transaction to identify its type of revenue/expenses (for example, wages and salaries, current grant expenses).

- data for the services to Indigenous communities category were sourced from the States; and
- backcast amounts for those categories affected by the IGA<sup>6</sup> were based on estimates published in the FBO, estimates provided by the Australian Government in its calculation of the guaranteed minimum amounts (GMA) for *Mid-year Economic and Fiscal Outlook (MYEFO)* or data collected from the States.

### Compiling the 2002-03 to 2005-06 State expenses and user charges

- 19 **Raw GFS data.** The Commission used the GFS data provided by the States through the ABS to compile the expenses and user charges for 2002-03 to 2005-06. The data provided were classified to the Commission's assessment categories based on a set of code rules prepared by the Commission. We refer to these mapped data as 'metadata'.
- 20 The ABS also provided the Commission with the unit records that were used as raw input into the metadata. These unit records contained the GFS codes and a description for each transaction. They were slightly different from the metadata because the ABS processed the unit records and made adjustments to them to compile the database used to extract the metadata for the Commission. Commission staff had compared the metadata and the unit records for this update, and the differences were small. The unit records were used for analysis (and in some cases, for adjustment<sup>7</sup>) purposes.
- 21 **Adjustments.** After compilation of the preliminary expenses by category using the metadata, the following adjustments were made:
- **Remove the expenses on GST administration costs, first home owners scheme, alcohol subsidies and petroleum subsidies from some GPCs.** These expenses are classified to separate Commission assessment categories but GFS do not have separate GPCs for them. We examined the unit records to identify these expenses and removed them from the GPCs. Expense amounts were then compiled for these categories based on information in the FBO or collected from the Australian Treasury.
  - **Allocate expenses of agencies that provide central services ('central agencies') for other agencies across all assessment categories.** For some States, the majority of the expenses of the central agencies were classified to the general public services (GPS) category. For the Commission's purposes, they should be classified to the GPC of the client agency. In this update, we made adjustments for New South Wales and South Australia.
  - **Allocate the total expense of a functional group across the categories within that group (referred as 'functional smoothing').** We made adjustments where it seemed obvious the classification of expenses for categories within a functional group was very different from previous years. In the 2008 Update, adjustments were made mainly for health and

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<sup>6</sup> These categories are financial transaction taxes, stamp duties on shares and marketable securities, gambling taxation, other revenue, contribution by trading enterprises, first home owners scheme, GST administration costs, subsidies – petroleum products and subsidies – alcohol products.

<sup>7</sup> For example, we removed the GST administration costs from the metadata using the amount and GPC information extracted from unit records.

welfare expenses and user charges, law and order expenses and transport user charges for some States for some years.

- **Classify user charges from the Commonwealth as offsets to expenses.** These are mainly payments from the Department of Veteran Affairs for the provision of health services to veterans.
  - **Make other miscellaneous adjustments.** These included adding 10 per cent of unfunded superannuation liabilities as at 1 July 1998 to the annual superannuation expenses, replacing GFS data classified to services to Indigenous with data collected from the States and making other changes where it was obvious the classification of some transactions in the metadata was incorrect.
- 22 We also removed the expenses funded by the SPPs treated by the exclusion method. The data were sourced from the FBO.
- 23 **Revisions in GFS data.** All States recorded revisions in their expense or user charges data between 2002-03 and 2005-06. They were mainly revisions in classification between categories. In addition to these revisions, Queensland's total expenses were revised downwards for all years. South Australia revised its data upwards for 2004-05. The ACT revised its data upwards for 2002-03 and 2003-04 and downwards for 2004-05.
- 24 **Replacing 2005-06 UPF data with GFS data.** In the 2007 Update, expense data for 2005-06 were compiled using data prepared by the States in the GFS UPF format. In this update, we replaced the 2005-06 UPF data with GFS data collected from the ABS in April 2007. Table 2 shows the impact on State shares of the 2007-08 GST revenue and HCGs.

**Table 2 Effect on distribution of GST revenue and HCGs for 2007-08 of replacing 2005-06 UPF expense estimates with GFS data<sup>(a)</sup>**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Replacing 2005-06 UPF estimates with GFS figures	-4.3	0.6	3.4	-2.4	3.5	0.4	-0.1	-1.1	8.0

(a) The difference between the revenues each State would have received if the calculated 2007-08 GST and HCG pool of \$50 994.2 million had been distributed using the 2007 Update relativities and revised 2007 Update relativities in which the UPF data for 2005-06 were replaced by the GFS data for that year.

### Compiling the 2006-07 State expenses and user charges

- 25 For 2006-07, the Commission used the expense data prepared by the States in the GFS Uniform Presentation Framework (UPF). Data were collected directly from Victoria, Queensland, Tasmania and the Northern Territory using a standard model developed by Queensland. For the other States, data were obtained from their published financial reports. Because depreciation and superannuation expenses are assessed in separate expense categories, we removed depreciation and superannuation expenses from expenses allocated to each UPF GPC classification. We then applied 'functional smoothing' where the data did not

appear to be correctly classified or did not accord with historical trends, with information provided by States or with information published in their budget papers.

- 26 Some States said their UPF data were superior to the GFS data used as the base for the functional smoothing and asked the Commission not to smooth them. The Commission accepted that advice, but it has led to a discontinuity between the 2006-07 expenses and those for earlier years for some categories for some States.
- 27 As the 2006-07 GFS UPF data provide expenses only, the Commission continued to estimate the user charges by applying the 2005 growth rate and other available data to the GFS figures for 2005-06. The Commission:
- calculated a growth factor (increase or decrease) for the State’s user charges, between 2004-05 and 2005-06. Further, it
    - capped the growth factor at  $\pm 10$  per cent; or
    - assumed no change if the data did not permit calculation of a growth factor; and
  - applied the growth factor to the 2005-06 user charges.
- 28 The Commission will replace the GFS UPF expenses and estimated user charges for 2006-07 with GFS data in the next update.

### Adjustment for superannuation

- 29 The superannuation category comprises:
- accrued expenses for the year as defined in the GFS operating statement, for both defined benefit and accumulation schemes;
  - nominal interest for the year as defined in the GFS operating statement; and
  - 10 per cent of the unfunded superannuation liability at 1 July 1998 as defined in the GFS balance sheet.
- 30 Table 3 sets out each State’s unfunded superannuation liability at 1 July 1998. 10 per cent of the amount for each State was added to the GFS superannuation expenses for each year.

**Table 3 Unfunded superannuation liability at 1 July 1998**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$b	\$b	\$b	\$b	\$b	\$b	\$b	\$b	\$b
Unfunded liability	11.783	14.785	7.993	4.945	3.991	1.789	1.100	0.978	47.364

Source: ABS GFS data and data from the States.

### Adjustment for debt charges

- 31 The debt charges category comprises:
- interest expenses other than nominal interest on unfunded superannuation; and
  - interest earnings (including interest from superannuation investments).

32 Table 4 sets out each State's interest expenses.

**Table 4 Interest expenses, 2002-03 to 2006-07**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2002-03	806.9	542.8	207.1	191.8	294.0	77.1	58.0	142.6	2 320.2
2003-04	790.4	531.9	156.8	161.9	249.9	63.1	54.0	142.6	2 150.5
2004-05	821.4	421.0	208.5	151.9	221.8	34.1	54.0	127.6	2 040.4
2005-06	1 113.7	417.1	180.3	96.4	244.7	- 0.4	60.0	106.4	2 218.2
2006-07	1 224.0	532.0	181.0	112.3	204.6	11.2	60.0	139.2	2 464.3

Source: 2002-03 to 2005-06 from ABS GFS data; 2006-07 GFS data in UPF format.

33 Table 5 sets out each State's interest earnings offset against States' interest expenses.

**Table 5 Interest earnings (including interest from superannuation)**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2002-03	440.0	366.0	- 128.5	107.1	137.5	24.0	110.4	17.7	1 074.2
2003-04	861.0	374.0	2 722.7	127.8	171.7	28.1	88.9	19.0	4 393.3
2004-05	1 047.0	339.7	2 972.4	142.0	160.6	43.8	86.0	19.1	4 810.5
2005-06	1 268.0	390.5	3 414.2	170.0	146.7	33.0	111.5	33.9	5 567.6
2006-07	1 313.0	422.7	3 348.3	246.2	167.2	42.6	119.6	48.2	5 707.8

Source: Data provided by the States.

Note: Positive means gain, negative means loss.

## IMPLEMENTATION OF THE INTERGOVERNMENTAL AGREEMENT

34 Clause 6 of the terms of reference asked the Commission to take into account the IGA (including the abolition of State taxes) in its assessments. Clause 3 asked the Commission to provide the GST and the FAG relativities. To satisfy these requirements, the Commission prepared a different adjusted budget and applied different assessments for some categories in calculating each set of the FAG and GST relativities.

35 For each adjusted budget, adjustments were made to the assessment categories affected by the IGA to derive the relevant averages.

36 The GST relativities reflect States' costs of providing services and revenue raising capacities under the GST arrangements. For this purpose, the Commission backcast the post-GST arrangements (including the abolition of State taxes listed for review in the IGA) to the years before the GST arrangements were implemented. These included:

- introducing a first home owners' scheme assessment;

- introducing a GST administration costs assessment;
  - introducing subsidies — petroleum products assessment and subsidies — alcohol products assessments;
  - removing bank account debits tax from the financial transaction tax category for 2002-03 to 2005-06;
  - reducing financial transaction taxes revenue and backcasting components of these taxes that some States will abolish in 2008-09; and
  - removing the stamp duties on shares and marketable securities category to reflect that most States will abolish stamp duties on shares in 2008-09.
- 37 The backcast amounts were based on the estimates published in FBO, estimates provided by the Australian Government in its calculation of the guaranteed minimum amounts (GMA) for *Mid-year Economic and Fiscal Outlook (MYEFO)* or estimates calculated by the Commission.
- 38 **First home owners scheme.** To offset the impact of the GST, States agreed to introduce a one-off payment of \$7 000 to first home owners from 1 July 2000. Accordingly, the Commission created the first home owners scheme category for the calculation of the GST relativities. Table 6 shows the amounts.

**Table 6 First home owners scheme expenses**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	281.203	234.665	257.611	292.530	327.120
Victoria	223.315	190.983	256.306	263.622	259.945
Queensland	207.438	161.609	159.631	186.944	224.383
Western Australia	108.190	94.040	124.774	123.028	87.338
South Australia	66.869	57.390	61.675	68.723	73.314
Tasmania	27.167	18.848	17.045	18.753	20.965
Australian Capital Territory	15.939	10.509	14.006	16.835	19.577
Northern Territory	8.440	7.889	9.013	10.157	8.820

Source: Data provided by the Australian Treasury.

- 39 **GST administration costs.** The Commission created this category to assess State expenses for compensating the Australia Government for the agreed costs incurred by the Australian Taxation Office in administering the GST. Table 7 shows the amounts.

**Table 7 GST administration costs**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	188.400	191.700	196.600	200.800	203.300
Victoria	138.400	141.200	145.300	149.100	153.200
Queensland	105.900	109.600	114.100	118.100	122.600
Western Australia	54.800	56.200	58.100	59.900	61.700
South Australia	43.000	43.700	44.700	45.600	46.700
Tasmania	13.400	13.700	14.100	14.400	14.600
Australian Capital Territory	9.100	9.200	9.400	9.600	10.000
Northern Territory	5.600	5.700	5.900	6.000	6.300

Source: 2002-03 and 2003-04: estimates provided by the Australian Government;  
2004-05 onwards: Commonwealth of Australia, *Final Budget Outcome*.

40 **Subsidies — petroleum products.** The Commission created this category to capture the subsidies previously included in the revenue replacement payments — petroleum<sup>8</sup> category. It comprises only subsidies for on-road use diesel and petroleum because the responsibility for providing subsidies for off-road use diesel was transferred to the Australian Government<sup>9</sup>. Table 8 shows the amounts.

**Table 8 Subsidies — petroleum products**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	37.955	39.763	40.417	40.324	40.964
Victoria	33.902	35.519	36.983	35.969	37.484
Queensland	471.280	481.266	513.080	515.521	528.524
Western Australia	4.835	6.446	6.894	7.790	8.400
South Australia	15.089	14.967	14.561	14.290	13.766
Tasmania	13.081	13.429	14.065	13.601	13.757
Australian Capital Territory	0.000	0.000	0.000	0.000	0.000
Northern Territory	3.330	3.179	3.363	3.138	3.059

Source: Data provided by States.

41 **Subsidies — alcohol products.** The Commission created this category to capture the subsidies previously included in the revenue replacement payments — alcohol<sup>10</sup> category. It

<sup>8</sup> Revenue replacement payments (RRPs) — petroleum were terminated from 1 July 2000.

<sup>9</sup> The 2003 Update terms of reference instructed the Commission to take into account the decision to cease the bi-annual indexation of *petroleum revenue replacement* forgone, for the purposes of the guaranteed minimum amount. The Commission considered that the changes in indexation did not affect the assessment of RRPs on petroleum, and therefore no adjustment was made. This approach was continued for the 2008 Update.

<sup>10</sup> Revenue replacement payments — alcohol were terminated from 1 July 2000.

comprises cellar door, low alcohol (excluding low alcohol beer)<sup>11</sup> and other alcohol subsidies provided by the States to hoteliers, licensed clubs, wholesale and retail liquor suppliers.

Table 9 shows the amounts.

**Table 9 Subsidies — alcohol products**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	5.520	6.786	5.094	3.086	2.711
Victoria	7.066	6.160	4.600	2.371	3.062
Queensland	0.000	1.401	0.539	0.000	0.000
Western Australia	4.979	4.854	3.888	1.892	1.889
South Australia	9.901	8.932	8.901	6.794	5.672
Tasmania	1.000	1.155	0.712	0.460	2.852
Australian Capital Territory	0.085	0.020	0.009	0.000	0.000
Northern Territory	0.246	0.000	0.000	0.000	0.000

Source: Data provided by States.

- 42 **Bank account debits tax.** Bank account debits tax was abolished from 1 July 2005. Accordingly, debits tax was removed from the financial transaction taxes category. As a result of New South Wales abolishing this tax from 1 July 2002, the amounts collected after this date were reported carry-overs. Table 10 shows the amounts of debits tax removed.

**Table 10 Bank account debits tax foregone**

	2002-03	2003-04	2004-05
	\$m	\$m	\$m
New South Wales	0.022	1.661	0.081
Victoria	246.413	255.862	265.877
Queensland	190.657	190.677	189.356
Western Australia	96.944	96.671	99.982
South Australia	58.829	60.315	60.478
Tasmania	21.764	23.306	24.883
Australian Capital Territory	14.067	14.151	14.057
Northern Territory	6.420	6.491	6.538

Source: Data provided by the States

- 43 **Backcast abolished components of financial transaction taxes.** Each State reached an agreement with the Australian Government on a timetable for phasing out most financial transaction taxes by 2011-12. The Commission decided to backcast the phased abolition of

<sup>11</sup> The 2003 Update terms of reference instructed the Commission to take into account the introduction of the national excise scheme for low alcohol beer, introduced in July 2002. Accordingly, the Commission removed the subsidies for low alcohol beer from the category. This approach was continued in the 2008 Update.

financial transaction taxes across the States to reflect the average tax policies applying in 2008-09 in the assessment years (2002-03 to 2006-07).

- 44 The Commission estimated the 'backcast actual revenue' for financial transaction taxes for all assessment years. Details of the method used are in the *financial transaction taxes* working paper. Table 11 shows the amounts deducted from financial transaction taxes actual revenue. These amounts were classified to the other revenue category.

**Table 11 Financial transaction taxes - backcast components abolished in 2008-09**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	406.3	445.6	366.8	372.2	424.0
Victoria	262.6	284.2	68.2	56.9	34.3
Queensland	139.9	207.5	196.2	216.3	211.9
Western Australia	120.5	135.3	162.0	199.3	134.9
South Australia	54.1	80.6	69.6	42.1	47.6
Tasmania	10.5	13.3	14.9	16.2	10.1
Australian Capital Territory	2.4	3.4	5.4	9.3	8.7
Northern Territory	7.5	7.6	7.9	6.7	5.1

Source: CGC estimates

- 45 ***Backcast abolished stamp duty on non-quotable marketable shares.*** Each State reached an agreement with the Australian Government on a timetable for abolishing stamp duty on non-quotable marketable shares by 2011-12. Victoria, Western Australia and Tasmania already abolished the tax prior to 2005-06. By 2008-09, the application year for the 2008 Update, only New South Wales, South Australia and the ACT will still be imposing stamp duty on unquoted marketable securities.
- 46 The Commission decided to backcast the average tax policies expected to apply in 2008-09 in the assessment years. By 2008-09, only three States will still be applying stamp duty on the transfer of unlisted shares and marketable securities. Therefore the imposition of the duty would no longer be regarded as average State policy by 2008-09. As a result the category has been abolished. Table 12 shows the amounts removed. These amounts were classified to the other revenue category

**Table 12 Stamp duty on non-quotable marketable shares - backcast amounts abolished in 2008-09**

	2002-03	2003-04	2004-05	2005-06	2006-07
	\$m	\$m	\$m	\$m	\$m
New South Wales	75.0	44.5	68.9	46.2	108.3
Victoria	3.0	0.0	0.0	0.0	0.0
Queensland	13.0	9.9	15.3	13.6	0.0
Western Australia	6.6	12.0	5.0	0.1	0.0
South Australia	14.7	6.6	12.5	7.2	12.5
Tasmania	0.1	0.0	0.0	0.0	0.0
Australian Capital Territory	4.6	18.2	6.0	2.2	9.4
Northern Territory	0.3	1.5	0.5	0.5	0.0

Source: Data provided by States.

47 Details of the adjustments for the FAG relativities are provided in the *Adjusted and Assessed Budgets for FAG Relativities* working paper.

This chapter was prepared by the Budget Analysis and Relativities section of the Commonwealth Grants Commission. If you have any questions about its content please contact Priscilla Kan on (02) 6229 8849 or priscilla.kan@cgc.gov.au.



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## ATTACHMENT A

## CATEGORY STRUCTURE FOR THE 2008 UPDATE

Table A-1 Category structure for the 2008 Update

2008 Update category code	Definition	ABS TC <sup>12</sup> Code
<b>Revenue</b>		
2010 Payroll tax	<p>Taxes levied on the payrolls of employers. More specifically, the category includes:</p> <ul style="list-style-type: none"> <li>- net payroll tax collections, including the surcharges imposed on large employers by some States, less the tax paid by those government departments and authorities covered by the Commission's expense comparisons.</li> </ul> <p>Payroll tax collected from trading enterprises other than housing authorities is included in this category.</p>	<p>211 - Payroll taxes</p> <p>221 - Stevedoring industry charges</p>
2015 Land revenue	<p>Taxes on the ownership of land based on the assessed value of land. More specifically, the category includes:</p> <ul style="list-style-type: none"> <li>- levies on property owners intended specifically for financing the planning and development of land within the metropolitan region; and</li> <li>- land tax on some rural land.</li> </ul> <p>The category excludes:</p> <ul style="list-style-type: none"> <li>- lease rentals from rural land which have been treated as an offset to land administration costs in each State; and</li> <li>- the proceeds of Crown land sales.</li> </ul>	<p>311 - Land taxes</p> <p>313 - Metropolitan improvement rates</p>
2105 Stamp duty on conveyances	Stamp duties on conveyances and transfer of real estate, business and other property, including those from the sale of major government assets and corporate reconstructions.	334 - Stamp duties on conveyances
2130 Financial transaction taxes	<p>Taxes and stamp duties on various financial and capital transactions. More specifically, the category includes:</p> <ul style="list-style-type: none"> <li>- stamp duties on mortgages, leases, contracts, cheques, admission tickets and sales receipts; and</li> <li>- taxes on debits or credits to accounts with financial institutions.</li> </ul> <p>Financial institution duty was abolished from 1 July 2001 and debits tax from 1 July 2005. From the 2007 Update, the revenue was also reduced to backcast the phased abolition of these taxes in 2008-09. These taxes were assessed for FAG relativities only.</p>	<p>332 - Financial institutions transactions taxes</p> <p>336 - Other stamp duties on financial and capital transactions</p>
2145 Stamp duties on shares and marketable securities	<p>Stamp duties collected on transfers of shares and marketable securities.</p> <p>Stamp duties on listed shares were abolished from 1 July 2001. From the 2007 Update, the revenue for this category is zero because we backcast that most States will also abolish duties on unlisted shares in 2008-09. These duties were assessed for FAG relativities only.</p>	335 - Stamp duties on shares and marketable securities.

<sup>12</sup> Taxes classification

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS TC Code
2350 Gambling taxation	Taxes levied on gambling and betting stakes, including taxes on lottery tickets, poker machines, casinos, racing and football pools. Covers taxes in the form of percentage of gambler's stake or from entities providing the gambling service either as a licence fee or percentage of the gross income. It also includes one-off premiums paid to States by casino operators.	Taxes on: 441 - government lotteries 442 - private lotteries 443 - gambling devices 444 - casino 445 - race betting 449 - taxes on gambling n.e.c.
2410 Insurance taxation	Taxes levied on insurance companies on general and life insurance including third party insurance. Excludes levies to fund emergency services and fires brigades which are treated as user charges for public safety expenses.	452 - Third party insurance taxes 459 - Taxes on insurance n.e.c.
2415 Heavy vehicle registration fees and taxes	Motor vehicle registration, transfer, and number plate fees for vehicles under the heavy vehicles interstate (IS) scheme. <u>Includes</u> : Interstate road transport SPP.	515 - Heavy vehicle registration fees and taxes
2420 Light vehicle registration fees and taxes	Other vehicle registration, transfer, and number plate fees including taxes levied on the carriage of goods and passengers by road including taxes collected specifically for road maintenance.	516 - Other vehicle registration fees and taxes 514 - Road transport and maintenance taxes
2430 Stamp duties on motor vehicle registrations	Stamp duties imposed on motor vehicle registration and transfers.	512 - Stamp duty on vehicle registration
2950 Other revenue	Taxes not elsewhere classified. More specifically, the category includes: - taxes collected to finance specific services, eg control of vermin or noxious weeds; - estate, inheritance and gift taxes; - agricultural production taxes; - broadcasting station licences; and - other taxes not classified to the Commission's taxation categories. From the 2008 Update, this category also includes estimated revenue foregone for phased abolition of financial transaction taxes and for stamp duties on unlisted shares.	319 - Taxes on immovable property n.e.c. 321 - Estate, inheritance and gift taxes 426 - Agricultural production taxes 532 - Broadcasting station licences 539 - Other taxes on the use of goods and performance of activities n.e.c.
3180 Mining revenue	Royalties on the extraction of minerals or fossil fuels. Includes Australian Government payments for royalties and excludes offshore petroleum and natural gas and uranium.  <u>Includes</u> : Royalties (part of) SPP.	ETF 1136 - Royalty income
3305 Contributions by trading enterprises	Statutory contributions, dividends and tax equivalent payments from government business enterprises.	427 - Levies on statutory corporations ETF 1132 - Dividend income ETF 1133 - Income from public enterprises as income tax equivalents ETF 1134 - Income from public enterprises as wholesale sales tax equivalents

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS TC/GPC Code
2455 Revenue replacement payments — petroleum	Notional revenue replacement payments for petroleum products net of subsidies paid by the States. These payments were assessed only for the FAG relativities.	NA - Commission to collect
2465 Revenue replacement payments — tobacco	Notional revenue replacement payments for tobacco. These payments were assessed only for the FAG relativities.	NA - Commission to collect
2475 Revenue replacement payments — alcohol	Notional revenue replacement payments for alcohol products net of subsidies paid by the States. These payments were assessed only for the FAG relativities.	NA - Commission to collect
<b>User Charges<sup>13</sup></b>		
3410 Hospital patient fees	Covers hospital revenue derived from patient fees received from inpatients, non-inpatients and same-day patients. All other revenue is classified to the Inpatient services user charges category.	NA - Commission to collect
3420 Fees and fines	Covers net collections from fines and forfeitures and from fees and charges collected by the courts, including those which are primarily revenue-raising rather than cost-recovery measures. It includes traffic fines imposed by the police but excludes other licence fees collected by the courts (classified to other revenue).	ETF 1146 - Fines ETF 1120 GPC 2320 Law courts and legal services
3430 Property titles	Covers net collections from fees and charges related to the registration of titles of property.	NA - Commission to collect
6000 Bad debts written off	Refers to those bad debts that have been directly written off, without previous provision, by some form of mutual agreement between debtor and creditor.	ETF 1222 - Bad debts written off

<sup>13</sup> These are separate user charges categories, in addition to those for each expense category. User charges of the expense categories are defined as the revenue from sales of goods and services (ETF 1120) of the relevant expense categories.

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
<b>Expenses</b>		
<b>Education</b>		
		See footnote <sup>14</sup>
4010 Pre-school	<p>Expenses on administration, inspection, support and operation of pre-school education programs provided on a sessional basis for children up to 5 years of age delivered in a school type environment designed to bridge the gap between home and school atmosphere. The category includes direct provision of preschool education in preschools and kindergartens; payment of subsidies and grants to non-government organisations and local governments providing pre-school education; and education programs for pre-school age children with special needs, including children with disabilities.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Indigenous education strategic initiatives - government (part of),</p> <p><u>Excludes</u> : Indigenous education strategic initiatives - non-government (part of).</p>	0431 - Pre-school education
4020 Government primary education	<p>Expenses on administration, inspection, support and operation of educational programs at government institutions for children from age 5 to 7 until age 10 to 12. It also includes expenses on education programs for children with special needs enrolled in primary grades, including children with disabilities; and central administration and other costs that cannot be directly assigned to specific education categories.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Government schools (part of), Targeted and joint programs government schools (part of), Indigenous education strategic initiatives program - government (part of).</p> <p><u>Excludes</u> : none.</p>	0411 - Primary education 0419 - Primary and secondary education n.e.c. 0432 - Special education

<sup>14</sup> Any State expenses classified to 0439 — other education not definable by level, and 0490 — education n.e.c. are apportioned across the Commission's education categories.

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4030 Non-government primary education	Expenses on subsidies, grants and services provided to non-government systems or institutions that provide primary education.  Treatment of expenses funded by payments from the Australian Government: <u>Includes</u> : none. <u>Excludes</u> : Non-government schools (part of), Targeted and joint programs non-government schools (part of), Indigenous education strategic initiatives program - non-government (part of).	0411 - Primary education 0419 - Primary and secondary education n.e.c. 0432 - Special education
4040 Government secondary education	Expenses on administration, inspection, support and operation of educational programs at government institutions that extend secondary programs on a more subject-oriented pattern for a period of 4 to 6 years. It includes expenses of secondary education courses for adults and young people, other than those offered by colleges of technical and further education, including education programs for persons enrolled in part-time and evening secondary grades; education programs for people with special needs enrolled in secondary grades, including those with disabilities; and an allocation of central administration and other costs that cannot be directly assigned to specific education categories.  Treatment of expenses funded by payments from the Australian Government: <u>Includes</u> : Government schools (part of), Targeted and joint programs government schools (part of), Indigenous education strategic initiatives program - government (part of), Australian technical colleges (part of). <u>Excludes</u> : none.	0412 - Secondary education 0419 - Primary and secondary education n.e.c. 0432 - Special education
4050 Non-government secondary education	Expenses on subsidies, grants and services provided to non-government systems or institutions that provide secondary education.  Treatment of expenses funded by payments from the Australian Government: <u>Includes</u> : none. <u>Excludes</u> : Non-government schools (part of), Targeted and joint programs non-government schools (part of), Indigenous education strategic initiatives program - non-government (part of), Australian technical colleges (part of)	0412 - Secondary education 0419 - Primary and secondary education n.e.c. 0432 - Special education

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4060 Vocational education and training	<p>Expenses on government funded vocational education programs provided by both TAFE and private providers; education programs for leisure-time activities, industry and commerce, and non-vocational courses offered by TAFE; migrant education programs in TAFE; education programs not definable by level, such as adult education courses which are essentially non-vocational and associated with leisure-time activities other than those offered by TAFE; and apprenticeship and training programs designed to facilitate entry into the work force of people currently not employed or in need of retraining. It excludes VET courses provided in schools and any transportation provided to TAFE students.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Vocational Education and Training Funding Act, Indigenous education strategic initiatives program - government (part of), Skilling Australia's workforce.</p> <p><u>Excludes</u> : Indigenous education strategic initiatives program - non-government (part of).</p>	<p>0422 - Technical and further education</p> <p>1331 - Vocational training</p>
4065 Higher education	<p>State expenses on administration, inspection, support and operation of educational programs leading to a university first degree, post-graduate degree or other higher education including research programs. State contributions to higher education superannuation and costs associated with the subsidy of transport of university students are excluded.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none.</p> <p><u>Excludes</u> : Indigenous education strategic initiatives program - government (part of). Indigenous education strategic initiatives program - non-government (part of).</p>	<p>0421 - University education</p> <p>0429 - Tertiary education n.e.c.</p>
4070 Transport of rural school children	<p>Expenses on the provision, administration, inspection and support of transportation services to students in areas not serviced by urban public transport. Includes expenses on contract bus services and conveyance allowances to parents. The category excludes expenses on transport of students with disabilities; reimbursement of public transport authorities for concession fares offered to school children; and subsidies to private bus operators for the transport of school children in urban areas.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none.</p> <p><u>Excludes</u> : none.</p>	<p>0441 - Transportation of non-urban school students</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
<i>Health and community services</i>		
4110 Inpatient services	<p>Expenses on hospitals providing acute medical care and treatment. Includes expenses of equipment and supplies, staff accommodation and amenities. The category includes expenses of all admitted patient services including nursing home type patients in acute care institutions; emergency transport to hospital; inter-hospital transport; non-emergency transport to and from treatment centres; travel and accommodation assistance. It also includes expenses for designated psychiatric wards and mental health institutions.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Blood transfusion services - recurrent, Health care grants (unquarantined component), Supporting Western Sydney - positron emission tomography scanner (PET) Westmead, Strengthening cancer care - Royal Children's Hospital in Melbourne, Organ transplantation services - recurrent.</p> <p><u>Excludes</u> : Blood transfusion services - capital, Health care grants (quarantined component), Health program grants, Highly specialised drugs, National health development fund, Repatriation general hospitals, Fringe benefit tax transitional grants for public and not-for-profit hospitals, Assistance to Bali victims, Royal Darwin Hospital - equipped, prepared and ready, Assistance to Tsunami victims, Organ transplantation services - capital.</p>	<p>0511 - Admitted patient services in acute care institutions</p> <p>0520 - Mental health institutions</p> <p>0542 - Patient transport</p>
4115 Non-inpatient and community health services	<p>Expenses on administration, inspection, support, and operation etc of community health services. More specifically, the category includes expenses on non-admitted patient services in acute care institutions; accident, emergency and outreach services provided in hospitals; outpatient, well-baby and dental clinics; domiciliary nursing services; home nursing services not delivered as part of a welfare oriented program; health services provided to a particular community group, such as Aboriginals and Torres Strait Islanders; alcohol and drug rehabilitation programs not involving admission; and other health services provided in a community setting. Includes specialised mental health programs for the mentally ill in a community setting.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : OATSIH grants - payments to State only, Youth health services.</p> <p><u>Excludes</u> : Hepatitis C settlement fund.</p>	<p>0512 - Non-admitted patients in acute care institutions</p> <p>0549 - Other community health services</p> <p>0541 - Community mental health services</p> <p>0560 - Pharmaceuticals, medical aids and appliances</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4120 Population and preventive health	<p>Expenses on public health services consisting of population health programs and preventive health programs. Population health service programs are programs that aim to protect, promote and/or restore the collective health of whole or specific populations. Preventive health programs are defined as those aimed at preventing disease.</p> <p>It also includes outlays on administration, support, operation etc. of health affairs and services that cannot be assigned to other health categories.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Essential vaccines, National illicit drugs strategy, National public health (unquarantined component), Organ and tissue donation.</p> <p><u>Excludes</u> : National public health (quarantined component).</p>	<p>0550 - Public health services</p> <p>0570 - Health research</p> <p>0590 - Health administration n.e.c.</p>
4130 Family and child services	<p>Expenses on administration, inspection, support and operation of welfare services for families, children, and households with dependent children, including services delivered by residential institutions, mainly providing living quarters. The category covers: orphanages, children's boarding homes and hostels, and residential nurseries; youth refuges, juvenile hostels, campus homes and family group homes, residential institutions serving dependent mothers and their young children; child day care centres, crèches and play centres in which little or no schooling is provided; the operation or subsidy of full-time child care, occasional care or vocational care programs; marriage and child/juvenile counselling, foster care and adoption services; emergency housekeeping services; and the assessment and evaluation of offenders by non-judicial bodies.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none.</p> <p><u>Excludes</u> : Children's services, Unattached humanitarian minors, State grants for Indigenous purposes (part of).</p>	<p>0621 - Family and child welfare services</p>
4135 Aged and disabled services	<p>Expenses on administration, inspection and support of welfare services for the elderly and disabled. It includes expenses of services delivered through residential institutions mainly providing living quarters; residential institutions for elderly or physically or mentally disabled persons in which little or no medical service is provided, such as aged persons homes, benevolent homes and hostels for the disabled; day care centres specifically designed and equipped for use by the disabled; training centres for the disabled; sheltered employment workshops; senior citizens centres; home visiting and housekeeping services; delivered meals services; services for the developmental and intellectually disabled; transport other than public transport; and concessions (transport and material assistance etc). Also includes expenses on nursing homes which provide long-term care involving regular basic nursing care primarily for persons aged 65 years and over.</p>	<p>0622 - Welfare services for the aged</p> <p>0623 - Welfare services for people with a disability</p> <p>0530 - Nursing homes for the aged (from nursing homes)</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4135 Aged and disabled services (cont.)	<p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Aged care assessment, Disabilities services, Extension of fringe benefits, Home and community care, Young people with disabilities.</p> <p><u>Excludes</u> : none.</p>	
4140 Homeless and general welfare	<p>Expenses on administration, inspection, support and operation of welfare services not elsewhere classified. It includes expenses of alcohol and other drug rehabilitation programs predominantly involving welfare services; other welfare services such as prisoners aid, care of refugees, pre-marital education, homeless persons assistance e.g. Supported accommodation assistance program (SAAP), women's shelters; and departments, bureaux or program units which serve the social security and welfare system.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Supported accommodation assistance.</p> <p><u>Excludes</u> : none.</p>	<p>0629 - Welfare services n.e.c.</p> <p>0610 - Social security</p> <p>0690 - Social welfare services nec</p>
4160 Housing	<p>Expenses on welfare housing for the general public and people with special needs. The category also includes administration costs and explicit interest subsidies paid on State run home purchase assistance programs. Costs attributable to the housing of State public servants are functionalised to the relevant expense category. Includes depreciation expenses associated with housing.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Commonwealth-State Housing Agreement (CSHA), Block assistance/Base funding, Community housing, Crisis accommodation assistance, Housing assistance for Indigenous people, Social housing subsidy program, State grants for Indigenous purposes (part of).</p> <p><u>Excludes</u> : State grants for Indigenous purposes (part of).</p>	0711 - Housing
4164 First home owners scheme	<p>One-off payments to first homebuyers to offset the impact of the introduction of GST.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none.</p> <p><u>Excludes</u> : Additional \$7000 first home owners scheme.</p>	NA - Commission to collect.

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4180 Services to Indigenous communities	<p>Expenses on Aboriginal communities in the provision of community management, including services usually provided by local government; the development of, and planning for, community government; the operation, repairs and maintenance costs of essential services, including water, power, sewerage, ablution/toilet facilities, internal and access roads (not considered in the distribution of grants Australian Government Road Programs), airstrips, barge landings, telecommunications and cyclone shelters; and minor new works or the upgrading or purchase of assets relating to the above services where the total calculated project cost was less than \$250 000 or the expected life of the asset was less than three years.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : State grants for Indigenous purposes (part of).  <u>Excludes</u> : State grants for Indigenous purposes (part of).</p>	<p>0712 - Aboriginal community development  0721 - Aboriginal community water supply  0731 - Aboriginal community sanitation services  0791 - Aboriginal community amenities  0921 - Aboriginal community electricity services.  1211 - Aboriginal community road transport services  1221 - Aboriginal community water transport services  1241 - Aboriginal community air transport services</p>
<b><i>Law, order and public safety</i></b>		
4440 Police	<p>Expenses on administration, supervision, support and operation of police services. It includes expenses on all activities concerned with the prevention of illegal activities and apprehension of criminals; traffic control by police; alien registration; internal security; and police colleges, police training and police laboratories.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Improving policing in very remote areas.  <u>Excludes</u> : CrimTrac police reference system.</p>	0311 - Police services
4450 Administration of justice	<p>Expenses on administration, support, operation and review of law courts, the judicial system and legal aid programs. It includes expenses of legal representation and advice on behalf of the government and others; costs of crown prosecutions; trusteeship services; law reform, registration of legal titles to property and registration of births, deaths and marriages. It excludes expenses on industrial law and tribunals and appeals boards classified to other categories.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none.  <u>Excludes</u> : Gun buyback scheme, Legal aid, Special revenue assistance for the ACT (part of), State grants for Indigenous purposes (part of), Cole inquiry task force.</p>	0320 - Law courts and legal services

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
4465 Corrective services	<p>Expenses on administration, support and operation of prisons and other 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 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.</p> <p>It also includes expenses on places of secure detention for juveniles, child offenders and children on remand for alleged offences, youth training centres and juvenile corrective institutions.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none. <u>Excludes</u> : none.</p>	0330 - Prisons and corrective services
4470 Public safety	<p>Expenses on administration, planning, support and operation of public safety and emergency services.</p> <p>Includes expenses on fire protection services such as contributions to volunteer fire brigades and operations of fire brigade boards; and roadside clearing operations; but excludes outlays on forest fire protection services.</p> <p>Includes expenses on public order and safety services such as beach inspectors, life saving and beach patrols, maintenance of State emergency services, control of explosives, human rights organisations and community relations.</p> <p>Includes expenses on immediate relief of victims of drought, fires, floods, cyclones, and other natural disasters and on the initial restoration of community service facilities as well as expenses on food, materials, equipment, etc. used in connection with natural disasters.</p> <p>Also includes expenses on programs relating to the control of animals such as dog registration, pounds, control of stray cattle and associated veterinary costs.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : AEMI emergency services (COPO), National aerial fire fighting strategy. <u>Excludes</u> : Disaster mitigation package, Bushfire recovery appeals, Exceptional circumstances administration, Natural disaster risk management studies, Natural disaster relief (recurrent) Assistance for Solomon Island evacuees, The Prime Minister's and Premier's Cyclone Larry relief appeal.</p>	<p>0312 - Fire protection services.</p> <p>0390 - Other public order and safety</p> <p>1430 - Natural disaster relief</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
<i>Culture and recreation</i>		
4710 Culture and recreation	<p>Expenses on administration, support, provision and operation of cultural and recreational services. It includes expenses 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; as well as expenses 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. It includes expenses on public halls and civic centres, swimming pools (both indoor and outdoor) and other recreational swimming areas, and other recreational facilities and services.</p> <p>It also includes expenses on multi-purpose 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.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : Federation fund projects - Tasmania, Film and literature classifications, Melbourne Commonwealth Games 2006, State grants for Indigenous purposes (part of), 2004 Olympic/Paralympic welcome home parade.</p>	<p>0820 - Cultural facilities and services.  0819 - Recreation facilities and services n.e.c.  0890 - Recreation and culture n.e.c.  0830 - Broadcasting and film production.</p>
4720 National parks and wildlife services	<p>Expenses on administration, regulation, support, provision and operation of national parks and wildlife services. It includes expenses of aspects of the national estate such as historic houses and sites which are part of national parks and wildlife services.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : none.</p>	<p>0811 - National parks and wildlife</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
<i>Economic activities</i>		
5415 Electricity and gas	<p>Costs to the State general government sector of payments made to, or on behalf of, undertakings providing electricity and gas services. It includes all costs associated with the reimbursement of concessions, subsidies and payments of community service obligations. Payments made by government on behalf of the PTE for depreciation are also included. Where the service operates as part of the general government sector, and does so at a loss, that loss is also included. It also includes expenses on regulation of electricity and gas services. Also includes gas pipelines.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : Photovoltaic rebate program, Renewable remote power generation.</p>	<p>0922 - Other electricity  0911 - Gas  1250 - Pipelines</p>
5420 Water, sanitation and protection of the environment	<p>Costs to the State general government sector of payments made to, or on behalf of, undertakings providing water supply, sanitation and protection of the environment services. It includes all costs associated with the reimbursement of concessions, subsidies and payments of community service obligations. Payments made by government on behalf of the PTE for depreciation are also included. Where the service operates as part of the general government sector, and does so at a loss, that loss is also included. It also includes expenses on regulation of the water, sanitation and protection of the environment.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : Assistance for water and sewerage.</p>	<p>0729 - Other water supply  0739 - Other sanitation and protection of the environment.</p>
5425 Non-urban transport	<p>Costs to the State general government sector of payments made to, or on behalf of, undertakings providing non-urban passenger transport services and freight services. It includes all costs associated with the reimbursement of concessions, subsidies, and payments for community service obligations. Payments made by government on behalf of the PTE for depreciation are also included. Where the service operates as part of the general government sector, and does so at a loss, that loss is also included. It also includes expenses on regulation of freight and non-urban passenger transport.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : Petroleum products freight subsidy scheme, Tasmanian wheat freight subsidy, Upgrade to Eyre Peninsula rail system.</p>	<p>1223 - Non-urban water transport services  1232 - Non-urban rail transport freight services  1233 - Non-urban rail transport passenger services  1249 - Other air transport services</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
5435 Urban transit	<p>Subsidies from State general government sector to service providers. Includes direct payments made by governments for depreciation relating to assets used in the provision of services and any other costs met directly by governments.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Gold Coast light rail.</p> <p><u>Excludes</u> : none.</p>	<p>0449 - Transport of other students</p> <p>1222 - Urban water transport services</p> <p>1231 - Urban rail transport services</p> <p>1281 - Multi-mode urban transport</p>
5430 Roads	<p>Expenses associated with the administration, regulation and support of operations associated with transport policy and the upkeep of roads, highways and bridges by the State. It includes road safety; collection of vehicle registration and driver licensing fees; vehicle safety inspection; size and load specifications; granting of franchises and frequency of operations; maintenance of roads that are a State responsibility; and planning and design of roads and bridges, including engineering advice to States authorities, and the cost of administering contracts associated with the upkeep of roads, highways and bridges, where the State has primary financial responsibility.</p> <p>It includes costs associated with asset preservation, such as line marking, pot-hole repair and resealing of roads; maintenance as a result of flooding or other natural disasters; recurrent maintenance of roads and bridges where the purpose is to preserve, not upgrade, the initial condition of the road; maintenance of plant and equipment and of traffic lanes and traffic signs; maintenance of road surrounds (including noxious weed and plant control, replacement and protection of planted trees); and reimbursements to local authorities of expenses undertaken by them on roads which are a State responsibility. Includes road rehabilitation that reinstates failed road pavements to existing averages to improve ride quality without improving the design average and includes road depreciation.</p> <p>Includes depreciation expenses associated with roads.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Road program, Road safety blackspots (State roads component), AusLink (part of).</p> <p><u>Excludes</u> : Federation fund projects - New South Wales/Victoria, Federation fund projects - Queensland, Financial assistance grants - Identified local roads grants (part of), Road safety blackspots (local roads component), Roads to recovery - unincorporated areas, AusLink (part of), Supplementary funding to SA councils for local roads.</p>	<p>1212 - Road maintenance</p> <p>1213 - Road rehabilitation</p> <p>1219 - Road transport n.e.c.</p> <p>1289 - Other transport n.e.c.</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
5440 Primary industry	<p>Expenses on administration, regulation, planning, support and management of agriculture, forestry, commercial fishing and hunting.</p> <p>It includes 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> <p>It includes expenses of provision of land irrigation, rural drainage and flood mitigation systems; and subsidies, grants and advances for such work. It includes expenses on agricultural affairs designed to stabilise or improve farm prices and farmers' incomes, and 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. It includes expenses on research and extension services, veterinary medicine and animal husbandry; and eradication or control of pests, vermin, plant diseases and other destructive agents.</p> <p>It also includes expenses of efforts to conserve, extend or rationalise exploitation of forest resources; field management, operation or support of re-forestation work; pest and disease control activities; forest fire fighting and fire prevention services; research into all aspects of forest management and exploitation; commercial forest operations; extension services; and dissemination of information; commercial fishing, 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> <p>It includes expenses on game preserves; licensing of hunting; research into wild animal management and related problems of this industry; extension services; and dissemination of information. It also includes expenses on regulation of the relevant industries.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Agricultural development partnerships, National action plan for salinity and water quality (NAPSWQ), Plant disease and eradication, Regional assistance, Skilling farmers for the future, National water initiative - living Murray, Agriculture – advancing Australia – FarmBis.</p> <p><u>Excludes</u> : Federal flood mitigation, Eradication of red imported fire ants, Exotic disease eradication, Forest industry structural adjustment package, Great Artesian Basin sustainability initiative, National landcare program, War service land settlement scheme, Tasmanian water infrastructure, Tasmanian forest package,</p>	<p>1010 - Agriculture 1020 - Forestry, fishing and hunting</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
5440 Primary industry (cont.)	<p>Treatment of expenses funded by payments from the Australian Government (cont) :</p> <p><u>Excludes</u> : Programs under Natural Heritage Trust of Australia (NHTA) - Landcare, Rivercare, Waste management awareness, Fisheries action program, Illegal foreign fishing – Indigenous rangers trial.</p>	
5450 Mining, fuel and energy	<p>Expenses on administration, regulation, inspection, research, support and operation of activities relating to prospecting mining and mineral resources development, fuel and energy affairs sourced from coal of all grades and petroleum, and nuclear affairs and services. It includes expenses of advances and bounties to foster mineral developments and production, as well as expenses 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. It also includes expenses of alternative fuels such as alcohol, wood and wood wastes.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none. <u>Excludes</u> : Snowy Hydro Ltd - company tax compensation.</p>	<p>0919 - Fuel affairs and services n.e.c 0929 - Other energy 0990 - Fuel and energy n.e.c. 1110 - Mining and mineral resources other than fuels</p>
5455 Tourism	<p>Expenses on administration, regulation, planning, development, research and support of tourism and area promotion to attract tourists. Also covers local area promotion to attract development.</p> <p>The category includes expenses on tourist bureaux, both in Australia and overseas; information offices; caravan parks and camping areas; and liaison activities with transportation establishments, the hotel and restaurant industry and other industries benefiting from the presence of tourists.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Strengthening Tasmania. <u>Excludes</u> : none.</p>	<p>1320 - Tourism and area promotion</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
5490 Manufacturing and other industry	<p>Expenses on administration, planning, support, regulation, inspection, promotion and operation of industries not elsewhere classified. The category includes expenses on manufacturing activities and research into manufacturing methods, materials and industrial management. It includes expenses 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.</p> <p>It also includes expenses on inspections enforcing building averages; and, research into construction methods, materials and productivity affecting construction. It excludes expenses on specific building and construction projects such as dwellings, factories, roads, mines, farm buildings and so forth classified to other categories.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : Assistance to ACT softwood sawmill.</p>	<p>1120 - Manufacturing  1130 - Construction</p>
5491 Subsidies - petroleum products	<p>The category includes diesel and petroleum subsidies paid to petroleum wholesalers and retailers. It excludes subsidies for off-road diesel after the Australian Government took responsibility from 1 July 2000 as part of the tax reform arrangements.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : none.</p>	NA - Commission to collect
5492 Subsidies - alcohol products	<p>The category includes cellar door, low alcohol and other alcohol subsidies paid to the hotelkeepers, wholesale and retail liquor merchants and clubs. It excludes subsidies for low alcohol beer as a result of the Australian Government's introduction of a national excise scheme for low alcohol beer from July 2002. The Commission backcast this arrangement to all assessment years as required by the terms of reference.</p> <p>Treatment of expenses funded by payments from the Australian Government:  <u>Includes</u> : none.  <u>Excludes</u> : none.</p>	NA - Commission to collect

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
<i>General public services</i>		
5505 Superannuation	<p>Superannuation expenses accrued under funded or unfunded schemes for services provided by employees and holders of public office whose salaries are included in the Commission's adjusted budget in the current period.</p> <p>Also includes the associated administrative expenses, imputed interest accrued during the period on unfunded superannuation liabilities, and 10 per cent of unfunded superannuation liabilities as at 1 July 1998.</p> <p>Interest earnings from superannuation investments are offset against expenses in this category.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none. <u>Excludes</u> : none.</p>	<p>0110 - Government superannuation benefits</p> <p>Also includes:</p> <p>ETF 1131 - Interest income (Superannuation Investment only)</p> <p>ETF 1211 - Funded superannuation expenses;</p> <p>ETF 1212 - Unfunded superannuation expenses;</p> <p>ETF 1261 - Nominal interest on unfunded superannuation</p>
5520 GST administration costs	<p>Expenses to compensate Australian Government for the agreed costs incurred by the Australian Taxation Office in administering the GST.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : none. <u>Excludes</u> : none.</p>	NA - Commission to collect
5525 General public services	<p>Expenses on administration, regulation, support and operation of government services not elsewhere classified within the Commission's functional classification.</p> <p>More specifically, the category includes expenses on: consumer interest and protection affairs including licensing, sales practices, labelling of packaged foods and other goods intended for household consumption, regulation of weights and measures, price control and rationing schemes operating through retailers or wholesalers; retail shop inspection; hotel industry such as licensing, liquor control commission, and all hotel and restaurant affairs; the ombudsmen, administrative appeals tribunal, land titles office and the like; administration of crown land tenures such as pastoral and perpetual leases, conditional purchases, special and other leases; management of crown land reserves, including public reserves and road reserves, labour and employment issues such as employment creation, regulation of working conditions, conciliation and arbitration, and anti-discrimination programs; general economic and commercial matters which cannot be allocated to a functional subgroup, such as general regulation of monopolies and other restraints on trade and market entry, regulation of co-operative societies, friendly societies, credit unions; ethnic affairs, overseas representation etc. It also includes communication affairs and services (postal, telephone, telegraph, cable and wireless communication systems and communication satellites), as well as other not elsewhere classified such as transactions relating to plant and equipment which cannot be classified to specific purposes and residential items that cannot be classified to purpose.</p>	<p>0190 - Other general public services</p> <p>1339 - Other labour and employment affairs</p> <p>1390 - Other economic affairs</p> <p>1420 - General purpose inter-government transactions</p> <p>1310 - Storage, saleyards and markets</p> <p>1290 - Communications</p> <p>1490 - Other purposes n.e.c.</p> <p>0719 - Other community Development</p> <p>0799 - Other community amenities</p>

**Table A-1 Category structure for the 2008 Update (continued)**

2008 Update category code	Definition	ABS GPC Code
5525 General public services (cont.)	<p>Also including expenses on administration, provision, support, and operation etc. of community amenities and development.</p> <p>Community development 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 population; administrating zoning laws; regulations on land use; building averages other than averages covering housing; administrating concessions to decentralised industries; research into community development; and the dissemination of information. Community amenities includes expenses on the design, installation, operation, maintenance, upgrading and other aspects of street lighting; public conveniences; drinking fountains; bus shelters; and cemeteries and crematoria.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : National action plan to build on social cohesion, harmony and security.</p> <p><u>Excludes</u> : Financial assistance grants for local governments - general purpose, ACT national capital influences, Special revenue assistance for the ACT (part of), State grants for Indigenous purposes (part of), Great Artesian Basin sustainability initiative.</p> <p>Programs under Natural Heritage Trust of Australia (NHTA) - Air pollution in major cities, Bushcare and Coastcare.</p>	
5530 Debt charges	<p>Expenses on underwriting and floating government loans and interest payments for those functions within the scope of the Commission's adjusted budget. Includes administrative costs associated with public debt management. Includes all general government debt charges, including those paid on behalf of PTEs. Interest earnings from investments other than from superannuation investments are offset against this category.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Debt redemption assistance (part of).</p> <p><u>Excludes</u> : Debt redemption assistance (part of), Sinking fund on State debt.</p>	<p>1410 - Public debt transactions</p> <p>ETF 1131 - Interest earnings except from superannuation investment.</p> <p>ETF 1262 - Interest expenses other than nominal interest on unfunded superannuation</p>
5540 Depreciation	<p>Nominal expenses reflecting the loss in value of capital stock for each assessment year. It measures the recurrent impact of capital expenses applicable to the expenses categories in the adjusted budget. Excludes depreciation expenses relating to Housing, Urban Transit, Roads, Electricity and Gas, Water, Sanitation and Protection of the Environment and Non-urban Transport.</p> <p>Treatment of expenses funded by payments from the Australian Government:</p> <p><u>Includes</u> : Capital grants for the creation of State assets.</p> <p><u>Excludes</u> : Capital grants not for creation of State assets.</p>	<p>ETF 1231 - Depreciation of fixed assets (non-defence)</p> <p>ETF 1233 - Amortisation</p>

## **ATTACHMENT B**

### **CODE RULES FOR MAPPING ABS GFS DATA TO CGC ASSESSMENT CATEGORIES**

For all categories, the Commission used GFS transactions with :

Institution code (INST) = 300 (general government) (other than housing where we used INST 300 (GG) and 122 (PTE))

Level of government (LEVG) = 2 (State)

We also used the following GFS codes:

ETF (economic type framework)

GPC (Government purpose classification)

TC (tax code)

SDC (Source/Destination code)

For 'net' expense categories, the relevant user charges were subtracted off gross expenses.

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
<b>State own-source revenues</b>				
2010 Payroll tax	1110, 1112, 1113, 1114		211, 221	◇“23” & [State_No]
2015 Land revenue	1110, 1112, 1113, 1114		311, 313	◇“23” & [State_No]
2105 Stamp duty on conveyances	1110, 1112, 1113, 1114		334	◇“23” & [State_No]
2130 Financial transaction taxes	1110, 1112, 1113, 1114		332, 336	◇“23” & [State_No]
2145 Stamp duties on shares and marketable securities	1110, 1112, 1113, 1114		335	◇“23” & [State_No]
2350 Gambling taxation	1110, 1112, 1113, 1114		441 to 449	◇“23” & [State_No]
2410 Insurance taxation	1110, 1112, 1113, 1114		452, 459	◇“23” & [State_No]
2415 Heavy vehicle registration fees and taxes	1110, 1112, 1113, 1114		515	◇“23” & [State_No]
2420 Light vehicle registration fees and taxes	1110, 1112, 1113, 1114		514, 516	◇“23” & [State_No]
2430 Stamp duty on motor vehicle registrations and transfers	1110, 1112, 1113, 1114		512	◇“23” & [State_No]
2455 Revenue Replacement Payments - Petroleum	1110, 1112, 1113, 1114		521, 522	◇“23” & [State_No]
2465 Revenue replacement payments - tobacco	1110, 1112, 1113, 1114		523	◇“23” & [State_No]
2475 Revenue replacement payments - alcohol	1110, 1112, 1113, 1114		524	◇“23” & [State_No]

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**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
2950 Other revenue	1110, 1112, 1113, 1114, 1115, 1149		319, 321, 426, 532, 539	<>"23" & [State_No]
3180 Mining revenue	1136	All		<>"23" & [State_No]
3305 Contributions by trading enterprises	1132, 1133, 1134 1110, 1112, 1113, 1114	All	333, 427	<>"23" & [State_No] <>"23" & [State_No]
<b>Expenses — Education</b>				
4010 Pre-school education	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0431		<>"23" & [State_No]
9999 School education	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0411, 0412, 0419, 0432, 0439, 0490		<>"23" & [State_No]
4060 Vocational education and training	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0422, 1331		<>"23" & [State_No]
4065 Higher education	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0421, 0429		<>"23" & [State_No]

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
4070 Transport of rural school children	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0441		<>"23" & [State_No]
<b>Expenses — Health and community services</b>				
4110 Inpatient services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0511, 0520, 0542		<>"23" & [State_No]
4115 Non-inpatient and community health services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0512, 0549, 0541, 0560		<>"23" & [State_No]
4120 Population and preventive health	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0550, 0570, 0590		<>"23" & [State_No]
4130 Family and child services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0621		<>"23" & [State_No]
4135 Aged and disabled services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0530, 0622, 0623		<>"23" & [State_No]

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
4140 Homeless and general welfare	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0610, 0629, 0690		<>"23" & [State_No]
4160 Housing	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0711 (INST GG and PTE)		<>"21" & [State_No] and <>"23" & [State_No]
4180 Services to Indigenous communities	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0712, 0721, 0731, 0791, 0921, 1211, 1221, 1241		<>"23" & [State_No]
<b>Expenses - Law, order and public safety</b>				
4440 Police	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0311		<>"23" & [State_No]
4450 Administration of justice	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0320		<>"23" & [State_No]
4465 Corrective services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0330		<>"23" & [State_No]

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
4470 Public safety	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0312, 0390, 1430		<>"23" & [State_No]
<b>Expenses — Culture and recreation</b>				
4710 Culture and recreation	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0819, 0820, 0830, 0890		<>"23" & [State_No]
4720 National parks and wildlife	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0811		<>"23" & [State_No]
<b>Expenses — Economic activities</b>				
5415 Electricity and gas	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0911, 0922, 1250		<>"23" & [State_No]
5420 Water sanitation and protection of the environment	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0729, 0739		<>"23" & [State_No]
5425 Non-urban transport	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	1223, 1232, 1233, 1249		<>"23" & [State_No]

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
5435 Urban transit	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0449, 1222, 1231, 1281		<>"23" & [State_No]
5430 Roads <sup>(a)</sup>	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1231, 1233, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266  1231, 1233	1212, 1213, 1219, 1289  1214		<>"23" & [State_No]
5440 Primary industry	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	1010, 1020		<>"23" & [State_No]
5450 Mining, fuel and energy	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0919, 0929, 0990, 1110		<>"23" & [State_No]
5455 Tourism	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	1320		<>"23" & [State_No]
5490 Manufacturing and other industry	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	1120, 1130		<>"23" & [State_No]

(a) Also includes GPC 1214 road construction for ETF1231 depreciation of fixed assets and ETF 1233 amortisation.

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
<b>Expenses — General public services</b>				
5505 Superannuation	1211, 1212, 1261	All		<>"23" & [State_No]
	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0110		<>"23" & [State_No]
5525 General public services	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	0190, 0719, 0799, 1290, 1310, 1339, 1390, 1420, 1490		<>"23" & [State_No]
<b>Expenses — Economic affairs and other purposes</b>				
5530 Debt charges	1131, 1262	All		<>"23" & [State_No]
	1213, 1218, 1219, 1223, 1224, 1228, 1229, 1241, 1242, 1243, 1244, 1249, 1251, 1259, 1266	1410		<>"23" & [State_No]
5540 Depreciation	1231, 1233	All - excluding 0711, 0911, 0922, 1250, 0729, 0739, 1223, 1232, 1233, 1249, 0449, 1222, 1231, 1281, 1212, 1213, 1214, 1219, 1289		<>"23" & [State_No]

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**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
<b>User charges — Education</b>				
4010 Pre-school education	1120	0431		◇“23” & [State_No]
9999 School education	1120	0411, 0412, 0419, 0432, 0439, 0490		◇“23” & [State_No]
4060 Vocational education and training	1120	0422, 1331		◇“23” & [State_No]
4065 Higher education	1120	0421, 0429		◇“23” & [State_No]
4070 Transport of rural school children	1120	0441		◇“23” & [State_No]
<b>User charges — Health and community services</b>				
4110 Inpatient services	1120	0511, 0520, 0542		◇“23” & [State_No]
4115 Non-inpatient and community health services	1120	0512, 0549, 0541, 0560		◇“23” & [State_No]
4120 Population and preventative health	1120	0550, 0570, 0590		◇“23” & [State_No]
4130 Family and child services	1120	0621		◇“23” & [State_No]
4135 Aged and disabled services	1120	0530, 0622, 0623		◇“23” & [State_No]
4140 Homelessness and general welfare	1120	0610, 0629, 0690		◇“23” & [State_No]

**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
4160 Housing	1120	0711 (INST GG and PTE)		◇“21” & [State_No] and ◇“23” & [State_No]
4180 Services to Indigenous communities	1120	0712, 0721, 0731, 0791, 0921, 1211, 1221, 1241		◇“23” & [State_No]
<b>User charges — Law, order and public safety</b>				
4440 Police	1120	0311		◇“23” & [State_No]
3420 Fees and fines	1146	All		◇“23” & [State_No]
	1120	0320		◇“23” & [State_No]
4465 Corrective services	1120	0330		◇“23” & [State_No]
4470 Public safety	1120	0312, 0390, 1430		◇“23” & [State_No]
	1110, 1112, 1113, 1114		314, 451	◇“23” & [State_No]
<b>User charges - Culture and recreation</b>				
4710 Culture and recreation	1120	0819, 0820, 0830, 0890		◇“23” & [State_No]
4720 National parks and wildlife	1120	0811		◇“23” & [State_No]
<b>User charges — Economic activities</b>				
5415 Electricity and gas	1120	0911, 0922, 1250		◇“23” & [State_No]

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**Table B-1 Code rules for mapping ABS GFS data to CGC assessment categories — 2008 Update (continued)**

CGC assessment category	GFS ETF code	GFS GPC code	GFS TC code	GFS SDC Code
<b>User charges — Economic activities (cont)</b>				
5420 Water sanitation and protection of the environment	1120	0729, 0739		◇“23” & [State_No]
5425 Non-urban transport	1120	1223, 1232, 1233, 1249		◇“23” & [State_No]
5435 Urban transit	1120	0449, 1222, 1231, 1281		◇“23” & [State_No]
5430 Roads	1120	1212, 1213, 1219, 1289		◇“23” & [State_No]
5440 Primary industry	1120	1010, 1020		◇“23” & [State_No]
5450 Mining, fuel and energy	1120	0919, 0929, 0990, 1110		◇“23” & [State_No]
5455 Tourism	1120	1320		◇“23” & [State_No]
5490 Manufacturing and other industry	1120	1120, 1130		◇“23” & [State_No]
<b>User charges — General public services</b>				
5505 Superannuation	1120	0110		◇“23” & [State_No]
5525 General public services	1120	0190, 0719, 0799, 1290, 1310, 1339, 1390, 1420, 1490		◇“23” & [State_No]
<b>User charges — Economic affairs and other purposes</b>				
5530 Debt charges	1120	1410		◇“23” & [State_No]
6000 Bad debts written off	1222	All		◇“23” & [State_No]