



itvision
user group

The COA Bible

February 2018

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Program & Subprogram Numbers

General Purpose Funding	0301	Rates
	0302	Other General Purpose Funding
Governance	0401	Members Of Council
	0402	Other Governance
Law, Order & Public Safety	0501	Fire Prevention
	0502	Animal Control
	0503	Other Law, Order & Public Safety
Health	0704	Preventative Services - Inspection/Admin
	0705	Preventative Services - Pest Control
	0707	Other Health
Education & Welfare	0803	Care of Families and Other Children
	0806	Aged & Disabled - Other
	0807	Other Welfare
Housing	0901	Staff Housing
	0902	Other Housing
Community Amenities	1001	Sanitation - General
	1002	Sanitation - Other
	1003	Sewerage
	1004	Urban Stormwater Drainage
	1005	Protection Of The Environment
	1006	Town Planning & Regional Development
	1007	Other Community Amenities
Recreation & Culture	1101	Public Halls And Civic Centres
	1102	Swimming Areas and Beaches
	1103	Other Recreation And Sport
	1104	TV & Radio Re-Broadcasting
	1105	Libraries
	1107	Other Culture
Transport	1201	Construction - Streets, Roads, Bridges & Depots
	1202	Maintenance - Streets, Roads, Bridges & Depots
	1203	Road Plant Purchases
	1205	Traffic Control (Vehicle Licensing)
	1206	Aerodromes
Economic Services	1301	Rural Services
	1302	Tourism And Area Promotion
	1303	Building Control
	1308	Other Economic Services
Other Property & Services	1401	Private Works
	1402	General Administration Overheads
	1403	Public Works Overheads
	1404	Plant Operating Costs
	1405	Salaries And Wages

Standard Account Numbers

The format:

		Program		Sub Program		Item	
Operating Expense	2	X	X	X	X	X	X
Operating Income	3	X	X	X	X	X	X
Capital Expenditure	4	X	X	X	X	X	X
Capital Income	5	X	X	X	X	X	X

Standard Operating Income Items:

- 00 Contributions & Donations
- 01 Reimbursements
- 02 Commissions
- 10 Grants
- 20 Fees & Charges
- 35 Other Income
- 40 Fines & Penalties
- 45 Interest
- 90 Profit on Disposal of Assets

Standard Capital Income Items:

- 50 Proceeds on Disposal of Assets
- 51 Realisation on Disposal of Assets
- 55 New Loan Borrowings
- 81 Transfer From Reserves

Capital Expense Items:

- 10 Land & Building (Capital)
- 30 Plant & Equipment (Capital)
- 80 Infrastructure Other (Capital)
- 90 Loan Principal Repayments
- 81 Transfer To Reserve

Standard Operating Expense Items:

- 00 Employee Costs
- 03 Uniforms
- 04 Training & Development
- 05 Recruitment
- 06 Fringe Benefits Tax (FBT)
- 07 Protective Clothing
- 08 Other Employee Expenses
- 09 Travel and Accommodation
- 10 Motor Vehicle Expenses
- 15 Printing and Stationery
- 16 Postage & Freight
- 20 Communication Expenses
- 21 Information Technology
- 22 Security
- 30 Insurance Expenses
- 40 Advertising and Promotion
- 41 Subscriptions & Memberships
- 52 Consultants
- 65 Maintenance/Operations
- 70 Loan Interest Repayments
- 84 Audit Fees
- 85 Legal Expenses
- 86 Expensed Minor Assets
- 87 Other Expenses
- 88 Building Operations
- 89 Building Maintenance
- 91 Loss on Disposal of Assets
- 92 Depreciation
- 98 Staff Housing Costs Allocated
- 99 Administration Allocated

Standard IE Codes

Income IE Codes

3000	General Rates
3001	Ex-Gratia Rates
3100	Operating Grants – State Govt
3120	Operating Grants – Commonwealth
3130	Contribution Income – Operating
3140	Reimbursements Income – Operating
3150	Donations Income – Operating
3400	Fees & Charges – Licences
3410	Fees & Charges – Fines & Penalties
3420	Fees & Charges – Facility Hire
3430	Fees & Charges – Rental/Lease/Hire
3450	Fees & Charges – Other
3500	Service Charges
3600	Interest Earned on Municipal Funds
3610	Interest Earned on Reserve Funds
3620	Interest on Rates & Debtors
3630	Interest on Loan Debtors
3700	Profit on Asset Disposal
3800	Commission Received
3830	Other Miscellaneous Revenue
5000	Proceeds on Asset Disposal
5100	Realisation on Asset Disposal
5500	Transfers from Reserves
5810	Capital Grants – State Government
5820	Capital Grants – Commonwealth
5830	Contributions Income – Capital
5840	Reimbursements Income – Capital
5850	Donation Income – Capital
5900	Other Capital Income

Expense IE Codes

2000	Salaries & Wages
2001	Superannuation
2002	Workers Comp Insurance
2003	Other Employee Costs
2004	Employee Costs - Services
2100	Service Contracts
2101	Materials
2104	Communication
2106	Lease/Rent/Hire Costs
2200	Electricity
2201	Gas
2202	Water
2300	Loss on Asset Disposal
2400	Depreciation
2500	Interest – Loans
2502	Interest – Other
2600	Insurance Premiums
2700	Other Expenditure
4000	Non-Operating Expense
4400	Transfers to Reserve
9300	Labour Overheads Allocated
9400	Plant Operating Costs Alloc
9800	Staff Housing Allocated
9900	Admin Costs Allocated

Job Numbers

BO(+Building No) = Building Operations

Expenditure necessary to keep the asset appropriately utilised. Eg cleaning, utilities, insurance.

BM(+Building No) = Building Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. (Planned and Unplanned)

W = Works (Maintenance and Operations)

- Parks and Gardens
- Tip Maintenance
- Waste Water Treatment

RM = Road Maintenance

- Followed by the Main Roads Number
- Use a cost centre to capture maintenance on drainage and footpaths etc so the full cost of the road can be obtained

Capital

- BC(+Building No) = Building Capital
- PE = Plant and Equipment (includes Furniture and Equipment)
- LC = Land Acquisition

The prefixes below are followed by the Main Roads Number:

- RC – Infrastructure Roads – Council Funded Works
- RRG – Regional Road Group Funded Works
- R2R – Roads to Recovery Funded Works
- RBS – Black Spot Funded Works
- RFD – Roads Flood Damage
- DC = Infrastructure Drainage
- FC = Infrastructure Footpaths
- PC = Infrastructure Parks and Ovals
- OC = Infrastructure Other
- BR = Bridge Works

Job Cost Centres

Roads

201	Drainage (Culvert) Maintenance
202	Seal Maintenance
203	Design & Survey
204	Guide Posts
205	Maintenance Grading
206	Roads/Street Cleaning
207	Road Marking
208	Road Signage
209	Street Lighting
210	Signs and Traffic Control
211	Kerbing
212	Footpath Maintenance
213	Flood Damage Maintenance
214	Verge Maintenance
215	Street Sweeping
216	Street Trees

Parks, Gardens & Reserves

220	Mowing and Slashing
221	Watering
222	Top Dressing
223	Planting
224	Pruning
225	Fertilising
226	Reticulation
227	Fences
228	Planter Boxes
229	Weeding/Weed Control
230	Mulching
231	Seeding
232	Plowing
233	Rehabilitation

Building Maintenance

250	Building Repairs/Maintenance
251	Electrical
252	Plumbing
253	Painting
254	Fire & Emergency (Extinguishers)
255	Pest Control
256	Servicing of Air Conditioners

Capital

420	Capital Renewal
421	Capital Upgrade
422	Capital Expansion
423	Capital New

Plant & Equipment

260	Plant Repairs & Servicing
261	Fuel & Lubricant
262	Tyres & Tubes
263	Blades & Tyres
264	Expendable Tools
265	Plant/Motor Vehicle Insurance
266	Plant/Motor Vehicle Licencing

Other Infrastructure

270	Storm Damage
271	Playground Maintenance/Repairs
272	Footpath Works
273	Bridge Repairs/Maintenance
274	Runway Inspections
275	Stormwater Drainage Maintenance
276	Waste Collection
277	Tip Site Maintenance
278	Rubbish Removal/Litter Control
279	Recycling
280	Cemetery Maintenance
281	Waste Water System Maintenance

General Works

290	Vandalism
291	Training Courses & Conferences
292	OHS & Toolbox Meetings
293	Freight/Transport/Delivery
294	Bookwork/Supervision
295	Grave Digging
296	General Maintenance
297	Service Contracts
298	Materials
299	Stock Purchases (other materials)

Building Operations

240	Operating Costs (includes utilities telecommunications, chemicals, insurance)
241	Cleaning
242	Vandalism
243	Security
244	Minor Asset Replacement

Element Types

Labour Codes - Range 1000-1999

Other Codes - Range 2000-2999

2100	Service Contracts
2101	Materials
2104	Communication Expenses
2200	Electricity
2201	Gas
2202	Water
2261	Fuels & Oils
2262	Tyres & Tubes
2266	Vehicle Licences & Registrations
2401	Depreciation Land and Buildings
2403	Depreciation Plant and Equipment
2404	Depreciation Infrastructure Roads
2405	Depreciation Infrastructure Drainage
2406	Depreciation Infrastructure Footpaths
2407	Depreciation Infrastructure Parks and Ovals
2408	Depreciation Infrastructure Other
2600	Insurance
2704	Other Expenses

Plant Codes - Range 3000-3999

3100	Graders
3103	Roller Multi Tyred
3104	Backhoe
3105	Cat 926 Front End Loader
3106	Cat 936 Loader
3107	Dozer
3108	MF Tractor
3109	Inter Fire Truck
3111	Fire Truck
3114	Dyna Medium Truck
3118	6 Wheel Truck
3119	Prime Mover
3120	Light Vehicles
3122	Hilux Mech Ute
3124	Roller Dyna Pac
3125	Trailers
3126	Forklift FG25
3199	Sundry Plant

Stock Codes - Range 4000-4999

4200	Fuel
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Program & Sub Program Definitions

Governance

Members of Council

Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.

Other Governance

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.

Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.

General Purpose Funding

Rates

Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied.

Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc.

Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.

Other General Purpose Funding

Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program ie Transport.

Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program.

Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.

Law, Order & Public Safety

Fire Prevention

Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

Animal Control

Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

Other Law, Order and Public Safety

Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the two preceding sub-programs.

Includes outlays on beach inspectors, life saving (including clubhouses) and beach patrols, contributions to State and Voluntary emergency services (civil defence, civil emergency, cyclone preparation, emergency services), the control of off-road vehicles, traffic control by rangers, enforcement of council local laws and impounding vehicles.

Where the cost of enforcement of Council local laws can not be assigned to a specific program those costs should be included under this program.

The removal of derelict/abandoned vehicles and dead animals are assigned to the Protection of the Environment.

Health

Maternal and Infant Health

Administration and operation of centres concerned with the provision of pre-natal and post-natal care and counselling to mothers and their children, including mother craft nursing services, pre-school dental clinics and infant health centres.

Preventive Services - Immunisation

Administration, implementation and operation of immunisation and inoculation programs. Includes contract services, donations, subsidies to programs and accommodation costs.

Preventive Services - Meat Inspection

Carrying out meat inspection services under the Health Act 1911 .

Preventive Services - Health

Administration and Inspection Administration, inspection and operations of programs concerned with the general health of the community.

Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc.

Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.

Preventive Services - Pest Control

Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.

Preventive Services - Other

Operation of preventive services that cannot be assigned to one of the four preceding sub-programs.

Includes outlays for the supply of fluoride tablets, analytical fees, school health programs (dental, head lice, etc.).

Other Health

Administration and operation of medical and dental clinics including contributions, subsidies, donations etc. provision of medical services such as doctors, dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.

Subsidies and donations to the Silver Chain, Red Cross, various research appeals such as Huntington's Disease, Heart, Cancer and Arthritis Foundations, etc.

Education & Welfare**Pre-school**

Providing and maintaining pre-school centres having a qualified teacher which are primarily educational institutions (eg. pre-schools, 4 year old program, kindergartens).

Excludes outlays on play centres, crèches etc. which do not have as a main function the role to prepare children for subsequent schooling (see Care of Families and Children).

Other Education

Outlays on other than pre-primary school institutions and services. Including improvements to school grounds, school bus services, student hostels, awards, prizes, scholarships, adult education programs, migrant education services, junior council training, tele-centres, education support programs and associations linked to education such as parents and citizens associations.

Care of Families and Children

Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided.

Also emergency housekeeping services, out of school child care centres and associations, the operation of home help services for families and children and donations, subsidies, contributions etc. made to centres and associations of welfare services for families and children.

Aged and Disabled - Senior Citizens' Centres

Administration, support and operation of welfare services for the elderly and senior citizens' centres. Includes the provision and maintenance of senior citizen centres and the related services such as the provision of meals, hairdressing, podiatry, entertainment and social activities.

Aged and Disabled - Meals on Wheels

Administration, preparation, support and operation of meals on wheels service. Revenues include fees, donations, grants and contributions from other local governments and organisations.

Aged and Disabled - Other

Administration and operations of welfare services that cannot be assigned to one of the preceding two subgroups. Includes home help services provided for senior citizens and disabled persons, subsidies, contributions, donations etc.

Housing for the frail aged is to be included in 'Other Housing'.

Other Welfare

Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.

Housing**Staff Housing**

Administration and operation of residential housing for council staff.

The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.

Other Housing

Administration, provision and operation of housing programs other than those for the benefit of council staff.

These include housing for aged persons, unemployed youth, aboriginal housing schemes, Homeswest schemes, government and semi government employees.

Community Amenities

Sanitation – Household

Administration and operation of general refuse collection and disposal services.

These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.

Sanitation - Other

Operation of sanitary services other than for general refuse collection and disposal services. Includes trade and industrial waste disposal, offal and pig swill disposal, industrial waste disposal sites, cleaning of street gutters, verges and public litter bins, special rubbish clean ups, litter enforcement and control.

Contributions, subsidies, donations etc. (eg. to Keep Australia Beautiful Council, Tidy Towns competition).

Sewerage

The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal).

Revenues include sewerage rates, inspection fees, septic tank installation and cleaning fees.

Urban Stormwater Drainage

Administration, inspection and operation of urban stormwater drainage systems including the lining or barrelling of creeks and the provision of open or deep drainage systems and other assistance for the development, expansion or operation of such systems.

Excludes the construction of drains associated with roadworks (Transport) and flood mitigation works (Protection of the Environment or Rural Services).

Protection of Environment

Administration, inspection and operation of flood mitigation works, beach and river bank restoration, foreshore protection, removal of dead animals, derelict and abandoned vehicles.

Includes the development, monitoring and operation of pollution and noise control, soil erosion, contributions etc., to the Swan River Conservation Board and other waterway management authorities.

Exclude the cost of destroying animals and the cost of impounding vehicles (Law, Order and Public Safety).

Cleaning and maintenance of beaches and foreshore areas is to be shown under 'Recreation and Culture'.

Town Planning and Regional Development

Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning.

Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

Excludes outlays on town planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.

Other Community Amenities

The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups.

Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture.

Where these facilities are provided in association with another program, eg. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.

Recreation & Culture

Public Halls, Civic Centres

Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc.

Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.

Swimming Areas and Beaches

Administration and operation of public swimming pools and other recreational swimming areas, including beaches, lakes and foreshore areas.

Exclude life saving, beach patrols and beach inspectors, which are classified under 'Law, Order and Public Safety'.

Other Recreation and Sport

Administration, provision and maintenance of other recreational facilities and services.

Including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, race courses, stables etc.

Include boat ramps, jetties, wharves, ferries, marinas predominantly used for recreational purposes.

Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature.

Television and Radio Re-broadcasting

Administration, support, provision and operation of facilities to receive and re-broadcast radio and television signals in a district or a defined portion of a district.

Libraries

Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries.

Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.

Heritage

Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.

Other Culture

The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals.

Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.

Transport

Streets, Roads, Bridges, Depots

Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads.

Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

Road Plant Purchases

Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.

Parking Facilities

Administration, regulation, control and operation of both on and off street parking areas, multi purpose and fee paying car parks including those adjacent to sport and recreation facilities such as beach parking, football ground parking, etc.

Where parking is provided in conjunction with specific facilities such as libraries or recreation centres those costs should be allocated to the 'Recreation and Culture' program.

Traffic Control (Vehicle Licensing)

Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities.

Commissions received for the issue of licences should be assigned to Private Works under 'Other Property and Services'.

Aerodromes

Administration, provision and operation of airports, runways, terminals and other facilities associated with the provision of aerodromes.

Water Transport Facilities

Administration and operation of water transport facilities such as wharves, ferries, jetties, marinas and boat ramps predominantly used for commercial activities.

Economic Services**Rural Services**

Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas.

Include veterinary schemes, clinics and subsidies in providing these services.

Tourism and Area Promotion

The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.

Building Control

Administration, inspection and operations concerned with application of the building standards.

Includes examination, processing and inspection services, swimming pool inspections, etc.

Saleyards and Markets

Administration, regulation, inspection and operation of saleyards and markets where sales of rural produce, livestock and other goods are conducted.

Plant Nursery

The provision and operation of a plant nursery used to raise plants for sale or use in the community and the local government's operations.

All stock issues should reflect the cost of propagation and be allocated to the program in which they have been used.

Economic Development

The development, promotion, support and research of economic development issues within the community.

Include contributions to business centres and incentives provided for local economic development.

Public Utility Services

Revenues, charges and outlays associated with the development of electricity, gas and water supply including electricity extension, water supply (standpipes, reticulated schemes, etc.), reticulation systems and undergrounding power.

Other Economic Services

The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs.

Includes public weighbridges, quarries and gravel pits, Hot-mix plants and community bus services.

Other Property & Services**Private Works**

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service.

Where revenues are received from the provision of professional services incidental to the program responsibilities of the local government, then those revenues should be matched with expenses of that program and not private works.

Administration Overheads

All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration.

For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that can not be readily assigned to another program.

Public Works Overheads

Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services.

As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure.

The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.

Plant Operation

Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators.

The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.

Salaries and Wages

The total of salaries and wages incurred during the year is recorded under this sub Program and allocated over the various works and services to which it relates.

Business Unit Operations

The administration and operation of business units established by the local government.

Recovery of costs to the local government is to be disclosed as a reduction of expenditures in the sub-program.

Revenue received from other activities outside the local government is to be shown as revenue rather than offset expenditure.

Unclassified

Outlays that cannot be assigned to one of the preceding programs and sub-programs.

These will include sale of miscellaneous land, assistance to victims of droughts, floods and bushfires and programs such as unemployment schemes, apprenticeship and training which can not be assigned to another program.

Town Planning Schemes

Administration, planning, support, operation etc, relating to the betterment of land within a defined scheme area, whereby the sum total of scheme costs is payable by the owners of the existing lots within the scheme area on a contributory basis.

Betterment of land shall include the creation of new lots, roads, pedestrian access ways, public open space, drainage, lighting, water, sewerage and other costs associated with work in the scheme area.

Nature or Type Classifications

Revenue/Income
<p>Rates</p> <p>All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered.</p> <p>Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.</p>
<p>Operating Grants, Subsidies and Contributions</p> <p>Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.</p>
<p>Non-Operating Grants, Subsidies and Contributions</p> <p>Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.</p>
<p>Profit on Asset Disposals</p> <p>Profit on the disposal of assets including gains on the disposal of long term investments.</p> <p>Losses are disclosed under the expenditure classifications.</p>
<p>Fees and Charges</p> <p>Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.</p> <p>Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.</p>
<p>Service Charges</p> <p>Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services.</p> <p>Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.</p>
<p>Interest Earnings</p> <p>Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.</p>
<p>Other Revenue / Income</p> <p>Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.</p>

Expenditure	
Employee Costs	All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Materials and Contracts	<p>All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.</p> <p>Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.</p>
Utility Charges (Electricity, Gas, Water, etc)	Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadworks on behalf of those agencies.
Depreciation on non-current assets	Depreciation expenses raised on all classes of assets.
Loss on asset disposal	Loss on the disposal of fixed assets.
Interest expenses	Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.
Insurance expenses	All insurance other than worker's compensation and health benefit insurance included as a cost of employment.
Other expenditure	Statutory fees, taxes, provision for bad debts, member's fees or levies including FESA levy and State taxes. Donations and subsidies made to community groups.

Alphabetical List of Transactions

ITEM	PROGRAM	SUB-PROGRAM
Abandoned vehicle	COMMUNITY AMENITIES	Protection of environment
Abattoirs	ECONOMIC SERVICES	Other economic services
Aboriginal community development	EDUCATION AND WELFARE	Other welfare
Aboriginal housing schemes	HOUSING	Other housing
Accounting services	Classified by purpose	costing technique used to assign costs
Administration - overheads	OTHER PROPERTY & SERVICES	Administration overheads
Administration - recovery	Classified by purpose	allocated direct to cost centres
Administration - staff	Classified by purpose	costing technique used to assign costs
Administration staff - meetings	GOVERNANCE	Members of council
Adult education	EDUCATION AND WELFARE	Other education
Advertising - public notice	GOVERNANCE	Other governance
Advertising, printing, stationery	Classified by purpose	allocated direct to cost centres
Aerodromes	TRANSPORT	Aerodromes
After school care	EDUCATION AND WELFARE	Care of families and children
Aged care study	EDUCATION AND WELFARE	Aged & disabled - Other
Aged persons centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Aged persons homes	HOUSING	Other housing
Agricultural protection boards	ECONOMIC SERVICES	Rural services
Airport landing fees	TRANSPORT	Aerodromes
Airport terminal	TRANSPORT	Aerodromes
Allowances - elected members	GOVERNANCE	Members of council
Ambulance services	HEALTH	Other health
Analytical expenses	HEALTH	Preventive services - Other
Animals - dead removal	COMMUNITY AMENITIES	Protection of environment
Animals - destruction & disposal	LAW, ORDER & PUBLIC SAFETY	Animal control
Anniversary celebrations	RECREATION & CULTURE	Other culture
Annual report	GOVERNANCE	Other governance
Apprenticeship schemes	Classified by purpose	allocated direct to cost centres
Aquatic centre	RECREATION & CULTURE	Swimming areas and beaches
Art & Craft centres	RECREATION & CULTURE	Other culture
Art Galleries	RECREATION & CULTURE	Other culture
Audio visual aids	Classified by purpose	allocated direct to cost centres
Audit fees	GOVERNANCE	Other governance
Audit fees - specific activities	Classified by purpose	allocated direct to cost centres
Auditorium	RECREATION & CULTURE	Other culture
Australian Country Information Service	EDUCATION AND WELFARE	Other welfare
Autumn centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Bank charges	Classified by purpose	costing technique used to assign costs
Basket ball courts	RECREATION & CULTURE	Other recreation and sport
BCITF commission	ECONOMIC SERVICES	Building control
Beach cleaning	RECREATION & CULTURE	Swimming areas and beaches
Beach patrol/Inspection	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety

ITEM	PROGRAM	SUB-PROGRAM
Beach restoration	COMMUNITY AMENITIES	Protection of environment
Beaches	RECREATION & CULTURE	Swimming areas and beaches
Betterment Levies/penalties	COMMUNITY AMENITIES	Town planning & regional development
Bicycle paths, racks	RECREATION & CULTURE	Other recreation and sport
Bins - household waste	COMMUNITY AMENITIES	Sanitation - Household
Bins - public litter	COMMUNITY AMENITIES	Sanitation - Other
Boarding house registration	HEALTH	Preventive services - Admin/inspection
Boat ramp/mooring fees	TRANSPORT	Water transport facilities
Books - libraries	RECREATION & CULTURE	Libraries
Bores - water supply recreation	RECREATION & CULTURE	Other recreation and sport
Botanical gardens	RECREATION & CULTURE	Other culture
Boundary adjustment	GOVERNANCE	Other governance
Bowling clubs	RECREATION & CULTURE	Other recreation and sport
Branding fees	HEALTH	Preventive services - Meat inspection
Bridges & culverts	TRANSPORT	Streets, roads, bridges, depots
Builder rubbish removal	COMMUNITY AMENITIES	Sanitation - Other
Building permits	ECONOMIC SERVICES	Building control
Building supervision	ECONOMIC SERVICES	Building control
Bulk bins	COMMUNITY AMENITIES	Sanitation - Other
Burial fees	COMMUNITY AMENITIES	Other community amenities
Bus shelters	COMMUNITY AMENITIES	Other community amenities
Bush fire control	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Bush fire insurance	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Bush fire radios	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Business centre	ECONOMIC SERVICES	Economic Development
Business plans	Classified by purpose	allocated direct to cost centres
Business Unit loss/profit	OTHER PROPERTY & SERVICES	Business operations
Business Unit overheads	OTHER PROPERTY & SERVICES	Business operations
By-law(see local laws)	Classified by purpose	allocated direct to cost centres
Camping areas	ECONOMIC SERVICES	Tourism and area promotion
Car park on recreation reserve	RECREATION & CULTURE	Other recreation and sport
Caravan parks	ECONOMIC SERVICES	Tourism and area promotion
Cash in lieu of POS	COMMUNITY AMENITIES	Town planning & regional development
Cattle pounds	LAW, ORDER & PUBLIC SAFETY	Animal control
Cattle slaughtering fees	HEALTH	Preventive services - Meat inspection
Cemeteries	COMMUNITY AMENITIES	Other community amenities
Centenary celebrations	RECREATION & CULTURE	Other culture
Chalets	ECONOMIC SERVICES	Tourism and area promotion
Change rooms	RECREATION & CULTURE	Other recreation and sport
Child care centres	EDUCATION AND WELFARE	Care of families and children
Child minding centres	EDUCATION AND WELFARE	Care of families and children
Children playgrounds	RECREATION & CULTURE	Other recreation and sport
Christmas decorations	RECREATION & CULTURE	Other culture
Citizenship ceremonies	GOVERNANCE	Other governance
Civic centres	RECREATION & CULTURE	Public halls, Civic Centre
Civic receptions	GOVERNANCE	Other governance

ITEM	PROGRAM	SUB-PROGRAM
Civil defence	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Civil emergency	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Clinics - Health/Dental	HEALTH	Other health
Commons	RECREATION & CULTURE	Other recreation and sport
Community centres	RECREATION & CULTURE	Public halls, Civic Centre
Community health services	HEALTH	Preventive services - Immunisation
Community needs study	GOVERNANCE	Other governance
Community policing program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Community training & development	EDUCATION AND WELFARE	Other education
Community youth support scheme	EDUCATION AND WELFARE	Other welfare
Computer software - acquisition	NON CURRENT ASSETS	According to asset class
Computer software - maintenance	Classified by purpose	costing technique used to assign costs
Computers - operating	Classified by purpose	costing technique used to assign costs
Concert halls	RECREATION & CULTURE	Other culture
Conference expenses	Classified by purpose	allocated direct to cost centres
Consultancy fees	Classified by purpose	allocated direct to cost centres
Consultative committees	GOVERNANCE	Members of council
Contribution in lieu of parking	TRANSPORT	Parking facilities
Contributory Bitumen Scheme	TRANSPORT	Streets, roads, bridges, depots
Corporate plan	GOVERNANCE	Other governance
Council chamber expenses	GOVERNANCE	Members of council
Council house expenses	Classified by purpose	costing technique used to assign costs
Council offices	Classified by purpose	costing technique used to assign costs
Country Club	RECREATION & CULTURE	Other recreation and sport
Country Shire Councils' Association	GOVERNANCE	Members of council
Crèche	EDUCATION AND WELFARE	Care of families and children
Crèche - supporting activities	Classified by purpose	allocated direct to cost centres
Crematoriums	COMMUNITY AMENITIES	Other community amenities
Crossovers	TRANSPORT	Streets, roads, bridges, depots
Cul-de-sacs	TRANSPORT	Streets, roads, bridges, depots
Cycleway	RECREATION & CULTURE	Other recreation and sport
Cyclone preparation	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Data processing	Classified by purpose	costing technique used to assign costs
Day care centre	EDUCATION AND WELFARE	Care of families and children
Debt collection - rates	GENERAL PURPOSE FUNDING	Rates
Deferred rates - interest grant	GENERAL PURPOSE FUNDING	Rates
Demolition fees	ECONOMIC SERVICES	Building control
Dental program at schools	HEALTH	Preventive services - Other
Dentist surgery	HEALTH	Other health
Depot - other	OTHER PROPERTY & SERVICES	Unclassified
Depot - roads	TRANSPORT	Streets, roads, bridges, depots
Depot - sanitation	COMMUNITY AMENITIES	Sanitation - Household
Depreciation expense	Classified by purpose	allocated direct to cost centres
Derelict vehicles	COMMUNITY AMENITIES	Protection of environment
Destruction - animals	LAW, ORDER & PUBLIC SAFETY	Animal control
Destruction - noxious weeds	ECONOMIC SERVICES	Rural services

ITEM	PROGRAM	SUB-PROGRAM
Destruction - vermin	ECONOMIC SERVICES	Rural services
Dishonoured cheque	Classified by purpose	allocated direct to cost centres
District history	RECREATION & CULTURE	Other culture
District Nurse	HEALTH	Other health
Doctor - housing	HEALTH	Other health
Doctor - surgery	HEALTH	Other health
Dog Catcher	LAW, ORDER & PUBLIC SAFETY	Animal control
Dog containment and control	LAW, ORDER & PUBLIC SAFETY	Animal control
Dog registrations	LAW, ORDER & PUBLIC SAFETY	Animal control
Domestic recycling program	COMMUNITY AMENITIES	Sanitation - Household
Doubtful debt expense	Classified by purpose	allocated direct to cost centres
Doubtful debt expense - rates	GENERAL PURPOSE FUNDING	Rates
Drainage - roadways	TRANSPORT	Streets, roads, bridges, depots
Drainage - stormwater	COMMUNITY AMENITIES	Urban stormwater drainage
Drinking fountains	COMMUNITY AMENITIES	Other community amenities
Drive-in theatres	RECREATION & CULTURE	Other recreation and sport
Drop-in centre for unemployed	EDUCATION AND WELFARE	Other welfare
Drought relief	OTHER PROPERTY & SERVICES	Unclassified
Drug & Alcohol program	HEALTH	Other health
Dual use paths	RECREATION & CULTURE	Other recreation and sport
Dust abatement	COMMUNITY AMENITIES	Protection of environment
Eating house registration	HEALTH	Preventive services - Admin/inspection
Economic development program	ECONOMIC SERVICES	Economic Development
Effluent drainage/disposal	COMMUNITY AMENITIES	Sewerage
Election expenses	GOVERNANCE	Members of council
Electoral officers	GOVERNANCE	Members of council
Electoral rolls - sale of	GOVERNANCE	Members of council
Emergency housekeeping service	EDUCATION AND WELFARE	Care of families and children
Emergency services	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Emergency Services Levy	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Employee housing	Classified by purpose	allocated direct to cost centres
Employment grants	Classified by purpose	allocated direct to cost centres
Engineering - salaries	OTHER PROPERTY & SERVICES	Public works overheads
Engineering - supervision	OTHER PROPERTY & SERVICES	Public works overheads
Environmental health officer	HEALTH	Preventive services - Admin/inspection
Environmental protection	COMMUNITY AMENITIES	Protection of environment
Equipment	NON CURRENT ASSETS	According to asset class
Estuary foreshore protection	COMMUNITY AMENITIES	Protection of environment
Ex gratia rates	GENERAL PURPOSE FUNDING	Rates
Exhibition pavilions	RECREATION & CULTURE	Other culture
Extractive industry licences	ECONOMIC SERVICES	Other economic services
Family support scheme	EDUCATION AND WELFARE	Care of families and children
Federal/State employment schemes	Classified by purpose	allocated direct to cost centres
Fees - child minding	EDUCATION AND WELFARE	Care of families and children

ITEM	PROGRAM	SUB-PROGRAM
Fees - clearing fire breaks	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fees - elected members	GOVERNANCE	Members of council
Fees - meals on wheels	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
Fees - meat inspection	HEALTH	Preventive services - Meat inspection
Ferries	TRANSPORT	Water transport facilities
Ferries	RECREATION & CULTURE	Other recreation and sport
Festivals	RECREATION & CULTURE	Other culture
Financial counselling	EDUCATION AND WELFARE	Other welfare
Fines - fire hazards	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fire control & protection	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fitness centre	RECREATION & CULTURE	Other recreation and sport
Flood - relief to victims	OTHER PROPERTY & SERVICES	Unclassified
Flood prevention - rural	ECONOMIC SERVICES	Rural services
Flood prevention - urban	COMMUNITY AMENITIES	Protection of environment
Fluoride tablets	HEALTH	Preventive services - Other
Fly & mosquito control	HEALTH	Preventive services - Pest control
Flying doctor services	HEALTH	Other health
Food sampling	HEALTH	Preventive services - Admin/inspection
Food vendors licences	HEALTH	Preventive services - Admin/inspection
Footpaths	TRANSPORT	Streets, roads, bridges, depots
Foreshore amenities	RECREATION & CULTURE	Swimming areas and beaches
Foreshore restoration	COMMUNITY AMENITIES	Protection of environment
Frail aged assistance	EDUCATION AND WELFARE	Aged & disabled - Other
Frail aged housing	HOUSING	Other housing
Fringe benefit tax	Classified by purpose	allocated direct to cost centres
Fruit fly eradication - rural	ECONOMIC SERVICES	Rural services
Fruit fly eradication - urban	HEALTH	Preventive services - Pest control
Fuel & oils	OTHER PROPERTY & SERVICES	Plant operations
Furniture & equipment	NON CURRENT ASSETS	According to asset class
Garbage services	COMMUNITY AMENITIES	Sanitation - Household
Gardens - public	RECREATION & CULTURE	Other recreation and sport
General purpose funding grant	GENERAL PURPOSE FUNDING	Other general purpose funding
Geographic information systems	Classified by purpose	allocated direct to cost centres
Golf course/clubs	RECREATION & CULTURE	Other recreation and sport
Government guaranteed loans	Classified by purpose	allocated direct to cost centres
Grant - general purpose funding	GENERAL PURPOSE FUNDING	Other general purpose funding
Grant - local road funding	GENERAL PURPOSE FUNDING	Other general purpose funding
Grant - special projects	Classified by purpose	allocated direct to cost centres
Gratuities	Classified by purpose	allocated direct to cost centres
Gravel pits	ECONOMIC SERVICES	Other economic services
Group health schemes	HEALTH	Preventive services - Admin/inspection
Group meat inspection scheme	HEALTH	Preventive services - Meat inspection
Group traffic scheme	TRANSPORT	Traffic control
HACC - meals on wheels grant	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
HACC program grants	Classified by purpose	allocated direct to cost centres
Halls	RECREATION & CULTURE	Public halls, Civic Centre

ITEM	PROGRAM	SUB-PROGRAM
Handicapped persons	EDUCATION AND WELFARE	Other welfare
Hawkers & licences	HEALTH	Preventive services - Admin/inspection
Headstone fees - cemetery	COMMUNITY AMENITIES	Other community amenities
Health inspection	HEALTH	Preventive services - Admin/inspection
Heritage Act expenses	RECREATION & CULTURE	Heritage
Heritage inventory	RECREATION & CULTURE	Heritage
Hire bulk bins	COMMUNITY AMENITIES	Sanitation - Other
Hire of plant	Classified by purpose	allocated direct to cost centres
Historical sites	RECREATION & CULTURE	Heritage
History - shire	RECREATION & CULTURE	Heritage
Holiday pay	Classified by purpose	allocated direct to cost centres
Holiday pay - wages	OTHER PROPERTY & SERVICES	Public works overheads
Home and community care program	Classified by purpose	allocated direct to cost centres
Home help - aged & disabled	EDUCATION AND WELFARE	Aged & disabled - Other
Home help services	EDUCATION AND WELFARE	Care of families and children
Home nursing	HEALTH	Other health
Homeless youth housing	HOUSING	Other housing
Hospitals	HEALTH	Other health
Hostels - school	EDUCATION AND WELFARE	Other education
House numbering	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
House rentals	Classified by purpose	allocated direct to cost centres
Household rubbish removal	COMMUNITY AMENITIES	Sanitation - Household
Immunisation	HEALTH	Preventive services - Immunisation
Impounded vehicles	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Impounding fees - animals	LAW, ORDER & PUBLIC SAFETY	Animal control
Impounding livestock	LAW, ORDER & PUBLIC SAFETY	Animal control
Improvement to school grounds	EDUCATION AND WELFARE	Other education
Industrial/commercial waste	COMMUNITY AMENITIES	Sanitation - Other
Infant health	HEALTH	Maternal and infant health
Information bays	ECONOMIC SERVICES	Tourism and area promotion
Inoculation programs	HEALTH	Preventive services - Immunisation
Insecticides	HEALTH	Preventive services - Pest control
Instalment fee - rates	GENERAL PURPOSE FUNDING	Rates
Insurance	Classified by purpose	allocated direct to cost centres
Insurance - works overheads	OTHER PROPERTY & SERVICES	Public works overheads
Interest - earnings	GENERAL PURPOSE FUNDING	Other general purpose funding
Interest - earnings reserve accounts	GENERAL PURPOSE FUNDING	Other general purpose funding
Interest - expense	Classified by purpose	allocated direct to cost centres
Interest - on rate arrears	GENERAL PURPOSE FUNDING	Rates
Interest - on rate instalments	GENERAL PURPOSE FUNDING	Rates
Interest - payments	CURRENT LIABILITIES	Accrued Interest payable
Interest - rates	GENERAL PURPOSE FUNDING	Rates
Internal audit	Classified by purpose	allocated direct to cost centres
Internment fees	COMMUNITY AMENITIES	Other community amenities
Itinerant food vendors	HEALTH	Preventive services - Admin/inspection

ITEM	PROGRAM	SUB-PROGRAM
Jetties	TRANSPORT	Water transport facilities
Jetties	RECREATION & CULTURE	Other recreation and sport
Kennel licences	LAW, ORDER & PUBLIC SAFETY	Animal control
Kennels	LAW, ORDER & PUBLIC SAFETY	Animal control
Kindergartens	EDUCATION AND WELFARE	Pre-school
Kiosk (swimming pool)	RECREATION & CULTURE	Swimming areas and beaches
Land - sale of miscellaneous	Classified by purpose	according to the program the asset is held
Land - sale of miscellaneous	OTHER PROPERTY & SERVICES	Unclassified
Land Care program	COMMUNITY AMENITIES	Protection of environment
Land development	OTHER PROPERTY & SERVICES	Town planning schemes
Lawn mowers	RECREATION & CULTURE	Other recreation and sport
Legal aid	EDUCATION AND WELFARE	Other welfare
Legal expenses	Classified by purpose	allocated direct to cost centres
Libraries	RECREATION & CULTURE	Libraries
Library books & expenses	RECREATION & CULTURE	Libraries
Licences - building	ECONOMIC SERVICES	Building control
Licences - dog	LAW, ORDER & PUBLIC SAFETY	Animal control
Licences - extractive industry	ECONOMIC SERVICES	Other economic services
Life saving	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Lighting of streets	TRANSPORT	Streets, roads, bridges, depots
Litter control	COMMUNITY AMENITIES	Sanitation - Other
Loan repayments	CURRENT LIABILITIES	Loan borrowing
Local enterprise centre	ECONOMIC SERVICES	Economic Development
Local history	RECREATION & CULTURE	Heritage
Local laws	Classified by purpose	allocated direct to cost centres
Local laws - sale of	Classified by purpose	allocated direct to cost centres
Local public notice	GOVERNANCE	Other governance
Local road funding grant	GENERAL PURPOSE FUNDING	Other general purpose funding
Lodging house registration	HEALTH	Preventive services - Admin/inspection
Long service leave	Classified by purpose	allocated direct to cost centres
Long service leave expense	Classified by purpose	allocated direct to cost centres
Long service leave overheads	OTHER PROPERTY & SERVICES	Public works overheads
Long service leave payment	CURRENT LIABILITIES	Provision for employee entitlements
Loose tools purchase	Classified by purpose	allocated direct to cost centres
Loose tools purchase	OTHER PROPERTY & SERVICES	Public works overheads
Malls	COMMUNITY AMENITIES	Other community amenities
Markets	ECONOMIC SERVICES	Saleyards and markets
Masonic lodge	RECREATION & CULTURE	Public halls, Civic Centre
Material purchase - stock	CURRENT ASSETS	Stock on hand
Materials	Classified by purpose	allocated direct to cost centres
Mayor or president allowance	GOVERNANCE	Members of council
Meals on wheels	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
Meat inspection	HEALTH	Preventive services - Meat inspection
Median strips	TRANSPORT	Streets, roads, bridges, depots
Medical centres	HEALTH	Other health
Medical officer of health	HEALTH	Preventive services - Admin/inspection

ITEM	PROGRAM	SUB-PROGRAM
Members fees/expenses	GOVERNANCE	Members of council
Migrant education services	EDUCATION AND WELFARE	Other education
Migrant services	EDUCATION AND WELFARE	Other welfare
Minimum rates	GENERAL PURPOSE FUNDING	Rates
Mosquito & fly control	HEALTH	Preventive services - Pest control
Mothercraft nursing services	HEALTH	Maternal and infant health
Motor vehicle purchase	NON CURRENT ASSETS	According to asset class
Motor vehicles abandoned	COMMUNITY AMENITIES	Protection of environment
Motor vehicles insurance	OTHER PROPERTY & SERVICES	Plant operations
MRD lighting grant	TRANSPORT	Streets, roads, bridges, depots
MRD recoup & special grants	TRANSPORT	Streets, roads, bridges, depots
Museums	RECREATION & CULTURE	Heritage
National employment training	Classified by purpose	allocated direct to cost centres
National estate	RECREATION & CULTURE	Heritage
National Transmission Agency	RECREATION & CULTURE	Television and radio re-broadcasting
Needle disposal services	HEALTH	Other health
Neighbourhood surveillance service	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Neighbourhood Watch	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Netball courts	RECREATION & CULTURE	Other recreation and sport
Nightsoil removal	COMMUNITY AMENITIES	Sewerage
Noise control	COMMUNITY AMENITIES	Protection of environment
Nomination deposits forfeited	GOVERNANCE	Members of council
Noxious weeds	ECONOMIC SERVICES	Rural services
Number plates & discs	TRANSPORT	Traffic control
Nurseries - plants	ECONOMIC SERVICES	Plant nursery
Nursing services	HEALTH	Other health
Nutrition program	HEALTH	Other health
Off road vehicle licences	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Off street/on street parking	TRANSPORT	Parking facilities
Offal disposal	COMMUNITY AMENITIES	Sanitation - Other
Offensive trade registration	HEALTH	Preventive services - Admin/inspection
Office accommodation	Classified by purpose	allocated direct to cost centres
Office expenses	Classified by purpose	allocated direct to cost centres
Old peoples centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Open space purchase of	COMMUNITY AMENITIES	Town planning & regional development
Operation costs plant	OTHER PROPERTY & SERVICES	Plant operations
Orchestras	RECREATION & CULTURE	Other culture
Out of school child care	EDUCATION AND WELFARE	Care of families and children
Ovals	RECREATION & CULTURE	Other recreation and sport
Ovals and grounds	RECREATION & CULTURE	Other recreation and sport
Overdraft interest	GENERAL PURPOSE FUNDING	Other general purpose funding
Pans	COMMUNITY AMENITIES	Sewerage
Parents & citizens association	EDUCATION AND WELFARE	Other education
Parking	Classified by purpose	allocated to the program using the facility
Parks, gardens, reserves	RECREATION & CULTURE	Other recreation and sport
Pavilions	RECREATION & CULTURE	Other recreation and sport

ITEM	PROGRAM	SUB-PROGRAM
Pedestal charges	COMMUNITY AMENITIES	Sewerage
Pensioners rates subsidy	GENERAL PURPOSE FUNDING	Rates
Pest control	HEALTH	Preventive services - Pest control
Pest plants	ECONOMIC SERVICES	Rural services
Pesticides	HEALTH	Preventive services - Pest control
Petrol pump licences	ECONOMIC SERVICES	Building control
Petty cash advance	CURRENT ASSETS	Cash on hand/advances
Photocopying	Classified by purpose	allocated direct to cost centres
Photocopying Library	RECREATION & CULTURE	Libraries
Pig swill	COMMUNITY AMENITIES	Sanitation - Other
Planning scheme expenses	COMMUNITY AMENITIES	Town planning & regional development
Plant & equipment	NON CURRENT ASSETS	According to asset class
Plant hire	Classified by purpose	allocated direct to cost centres
Plant operation costs	OTHER PROPERTY & SERVICES	Plant operations
Plant repairs - wages	OTHER PROPERTY & SERVICES	Plant operations
Plant/equipment - sale of	Classified by purpose	according to the program the asset is held
Plates (traffic)	TRANSPORT	Traffic control
Play groups	EDUCATION AND WELFARE	Care of families and children
Playgrounds	RECREATION & CULTURE	Other recreation and sport
Podiatry services	EDUCATION AND WELFARE	Aged & disabled - Other
Poisons - sale & purchase of	HEALTH	Preventive services - Pest control
Post-natal care	HEALTH	Maternal and infant health
Post office	ECONOMIC SERVICES	Other economic services
Pounds	LAW, ORDER & PUBLIC SAFETY	Animal control
Pre-natal care	HEALTH	Maternal and infant health
Pre-school dental clinic	HEALTH	Maternal and infant health
Pre school centres	EDUCATION AND WELFARE	Pre-school
President or mayor allowance	GOVERNANCE	Members of council
Prevention fires	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Principal activity plan	GOVERNANCE	Other governance
Principal repayments	CURRENT LIABILITIES	Loan borrowing
Printing & stationery	Classified by purpose	allocated direct to cost centres
Private works	OTHER PROPERTY & SERVICES	Private works
Promotion of area for tourism	ECONOMIC SERVICES	Tourism and area promotion
Property valuation - rating	GENERAL PURPOSE FUNDING	Rates
Protective burning	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Protective clothing	Classified by purpose	allocated direct to cost centres
Public car park	TRANSPORT	Parking facilities
Public conveniences	COMMUNITY AMENITIES	Other community amenities
Public litter bins	COMMUNITY AMENITIES	Sanitation - Other
Public open space purchase	COMMUNITY AMENITIES	Town planning & regional development
Public utility reinstatement	TRANSPORT	Streets, roads, bridges, depots
Public weighbridges	ECONOMIC SERVICES	Other economic services
Public works overheads	OTHER PROPERTY & SERVICES	Public works overheads
Purchase materials	CURRENT ASSETS	Stock on hand
Quarries	ECONOMIC SERVICES	Other economic services

ITEM	PROGRAM	SUB-PROGRAM
Racecourses	RECREATION & CULTURE	Other recreation and sport
Radio re-broadcasting	RECREATION & CULTURE	Television and radio re-broadcasting
Ranger - council local laws	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Ranger - dog control	LAW, ORDER & PUBLIC SAFETY	Animal control
Rates - arrears	GENERAL PURPOSE FUNDING	Rates
Rates - differential	GENERAL PURPOSE FUNDING	Rates
Rates - Ex Gratia	GENERAL PURPOSE FUNDING	Rates
Rates - general	GENERAL PURPOSE FUNDING	Rates
Rates - instalment fee	GENERAL PURPOSE FUNDING	Rates
Rates - instalment interest	GENERAL PURPOSE FUNDING	Rates
Rates - levied	GENERAL PURPOSE FUNDING	Rates
Rates - notices	GENERAL PURPOSE FUNDING	Rates
Rates - Officer/Clerk	GENERAL PURPOSE FUNDING	Rates
Rates - receipts	CURRENT ASSETS	Accounts receivable
Rebate insurance	Classified by purpose	allocated direct to cost centres
Records management	Classified by purpose	costing technique used to assign costs
Recreation grounds	RECREATION & CULTURE	Other recreation and sport
Recreation officer	RECREATION & CULTURE	Other recreation and sport
Recycling depot	COMMUNITY AMENITIES	Sanitation - Household
Referendum expenses	GOVERNANCE	Other governance
Refreshments & receptions	GOVERNANCE	Other governance
Refuge centres	EDUCATION AND WELFARE	Other welfare
Refuse disposal	COMMUNITY AMENITIES	Sanitation - Household
Refuse site operations	COMMUNITY AMENITIES	Sanitation - Household
Regional Council - meeting expenses	GOVERNANCE	Members of council
Regional Council contributions	NON CURRENT ASSETS	Investment in regional council
Regional Council operating costs	Classified by purpose	allocated direct to cost centres
Regional development officer	ECONOMIC SERVICES	Economic Development
Regional health scheme	HEALTH	Other health
Regional sanitation scheme	COMMUNITY AMENITIES	Sanitation - Household
Regional traffic scheme	TRANSPORT	Traffic control
Registration plates etc	TRANSPORT	Traffic control
Reinstatement works	TRANSPORT	Streets, roads, bridges, depots
Removal expenses	Classified by purpose	allocated direct to cost centres
Removal expenses overheads	OTHER PROPERTY & SERVICES	Public works overheads
Rent subsidies	Classified by purpose	allocated direct to cost centres
Rentals - property	Classified by purpose	according to the program the asset is held
Reserve account interest	GENERAL PURPOSE FUNDING	Other general purpose funding
Reserve account transfer	EQUITY	Transfer to reserves
Reserves	RECREATION & CULTURE	Other recreation and sport
Respite centres	EDUCATION AND WELFARE	Other welfare
Rest centres	COMMUNITY AMENITIES	Other community amenities
Resumption land road works	TRANSPORT	Streets, roads, bridges, depots
Reticulation	RECREATION & CULTURE	Other recreation and sport
Returning officer	GOVERNANCE	Members of council

ITEM	PROGRAM	SUB-PROGRAM
Rezoning fees	COMMUNITY AMENITIES	Town planning & regional development
River bank restoration	COMMUNITY AMENITIES	Protection of environment
Road depot	TRANSPORT	Streets, roads, bridges, depots
Road grant	TRANSPORT	Streets, roads, bridges, depots
Road maintenance	TRANSPORT	Streets, roads, bridges, depots
Roadside clearing - fire prevention	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Rodent eradication program	HEALTH	Preventive services - Pest control
Roundabouts	TRANSPORT	Streets, roads, bridges, depots
Royal flying doctor	HEALTH	Other health
RPT services - air	TRANSPORT	Aerodromes
Rubbish depots	COMMUNITY AMENITIES	Sanitation - Household
Rubbish removal	COMMUNITY AMENITIES	Sanitation - Household
Rural air services	ECONOMIC SERVICES	Other economic services
Rural bus service	ECONOMIC SERVICES	Other economic services
Rural counselling service	ECONOMIC SERVICES	Rural services
Rural watch program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Safety house program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Safety management	Classified by purpose	allocated direct to cost centres
Salaries	Classified by purpose	allocated direct to cost centres
Sale - abandon vehicles	COMMUNITY AMENITIES	Protection of environment
Sale - electoral rolls	GOVERNANCE	Members of council
Sale - fluoride tablets	HEALTH	Preventive services - Other
Sale - grader blades, scrap	OTHER PROPERTY & SERVICES	Plant operations
Sale - history books	RECREATION & CULTURE	Heritage
Sale - impounded cattle	LAW, ORDER & PUBLIC SAFETY	Animal control
Sale - miscellaneous land	OTHER PROPERTY & SERVICES	Unclassified
Sale - miscellaneous land	Classified by purpose	according to the program the asset is held
Sale - plant/equipment	Classified by purpose	according to the program the asset is held
Sale - poisons	HEALTH	Preventive services - Pest control
Sale - recycled materials	COMMUNITY AMENITIES	Sanitation - Household
Saleyards	ECONOMIC SERVICES	Saleyards and markets
Sanitation	COMMUNITY AMENITIES	Sanitation - Household
Scenic lookouts	ECONOMIC SERVICES	Tourism and area promotion
School bus service	EDUCATION AND WELFARE	Other education
School health programs	HEALTH	Preventive services - Other
School prizes, scholarships	EDUCATION AND WELFARE	Other education
Schools	EDUCATION AND WELFARE	Other education
Scout halls	RECREATION & CULTURE	Public halls, Civic Centre
Search fees	GENERAL PURPOSE FUNDING	Rates
Self supporting loans	CURRENT ASSETS	loan borrowing - community groups
Senior citizen - entertainment	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Senior citizens centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Septic tank cleaning & fees	COMMUNITY AMENITIES	Sewerage
Service charge - neighbourhood surveillance	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Service charge - rebroadcasting	RECREATION & CULTURE	Television and radio re-broadcasting

ITEM	PROGRAM	SUB-PROGRAM
Service charge - underground electricity	ECONOMIC SERVICES	Public utility services
Service charge - volunteer bush fire brigade	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Sewerage	COMMUNITY AMENITIES	Sewerage
Sewerage rates	COMMUNITY AMENITIES	Sewerage
Sewerage scheme subsidy	COMMUNITY AMENITIES	Sewerage
Shire halls	RECREATION & CULTURE	Public halls, Civic Centre
Shire history	RECREATION & CULTURE	Heritage
Shire office	Classified by purpose	costing technique used to assign costs
Shopping malls	COMMUNITY AMENITIES	Other community amenities
Show grounds	RECREATION & CULTURE	Other recreation and sport
Sick & holiday pay	Classified by purpose	allocated direct to cost centres
Sick & holiday pay - overheads	OTHER PROPERTY & SERVICES	Public works overheads
Signs - traffic streets	TRANSPORT	Streets, roads, bridges, depots
Signs, hoardings	ECONOMIC SERVICES	Building control
Silver chain nursing	HEALTH	Other health
Sister city program	GOVERNANCE	Other governance
Social welfare worker	EDUCATION AND WELFARE	Other welfare
Soil erosion	COMMUNITY AMENITIES	Protection of environment
Special housing assistance	HOUSING	Other housing
Special projects - grants	Classified by purpose	allocated direct to cost centres
Sporting clubs	RECREATION & CULTURE	Other recreation and sport
Sporting clubs loan repayments	RECREATION & CULTURE	Other recreation and sport
Sporting complexes	RECREATION & CULTURE	Other recreation and sport
Stables	RECREATION & CULTURE	Other recreation and sport
Staff housing	Classified by purpose	allocated direct to cost centres
Stand pipes - water supply	ECONOMIC SERVICES	Public utility services
State Emergency Service	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Statewide public notice	GOVERNANCE	Other governance
Statues	COMMUNITY AMENITIES	Other community amenities
Stock issues	CURRENT ASSETS	Stock on hand
Stock purchases	CURRENT ASSETS	Stock on hand
Storeman - wages	OTHER PROPERTY & SERVICES	Public works overheads
Stormwater drainage	COMMUNITY AMENITIES	Urban stormwater drainage
Strata title - fees	COMMUNITY AMENITIES	Town planning & regional development
Strategic plan	GOVERNANCE	Other governance
Street - bins	COMMUNITY AMENITIES	Sanitation - Other
Street - cleaning	TRANSPORT	Streets, roads, bridges, depots
Street - construction	TRANSPORT	Streets, roads, bridges, depots
Street - furniture	COMMUNITY AMENITIES	Other community amenities
Street - lighting	TRANSPORT	Streets, roads, bridges, depots
Street - lighting equipment	TRANSPORT	Streets, roads, bridges, depots
Street - maintenance	TRANSPORT	Streets, roads, bridges, depots
Street - seats	COMMUNITY AMENITIES	Other community amenities
Street - stalls	HEALTH	Preventive services - Admin/inspection
Street - trees	TRANSPORT	Streets, roads, bridges, depots

ITEM	PROGRAM	SUB-PROGRAM
Street - watering	TRANSPORT	Streets, roads, bridges, depots
Student hostels	EDUCATION AND WELFARE	Other education
Subdivisions	OTHER PROPERTY & SERVICES	Town planning schemes
Subdivisions - fees	COMMUNITY AMENITIES	Town planning & regional development
Subdivisions - general	COMMUNITY AMENITIES	Town planning & regional development
Subscriptions	Classified by purpose	allocated direct to cost centres
Subsidies - dentist	HEALTH	Other health
Subsidies - doctor	HEALTH	Other health
Subsidies - other	OTHER PROPERTY & SERVICES	Unclassified
Subsidies - veterinary	ECONOMIC SERVICES	Rural services
Sullage scheme	COMMUNITY AMENITIES	Sewerage
Sundry creditors	CURRENT LIABILITIES	Trade creditors
Sundry debtors	CURRENT ASSETS	Accounts receivable
Superannuation	Classified by purpose	allocated direct to cost centres
Superannuation - overheads	OTHER PROPERTY & SERVICES	Public works overheads
Surgery	HEALTH	Other health
Swan river conservation board	COMMUNITY AMENITIES	Protection of environment
Swill removal	COMMUNITY AMENITIES	Sanitation - Other
Swimming pool - reg. fees	ECONOMIC SERVICES	Building control
Swimming pool - public	RECREATION & CULTURE	Swimming areas and beaches
Swimming pool - inspections	ECONOMIC SERVICES	Building control
Telecentre	EDUCATION AND WELFARE	Other education
Telephone	Classified by purpose	allocated direct to cost centres
Television re-broadcasting	RECREATION & CULTURE	Television and radio re-broadcasting
Tennis clubs & courts	RECREATION & CULTURE	Other recreation and sport
Terminal - airport	TRANSPORT	Aerodromes
Theatres	RECREATION & CULTURE	Other culture
Tidy town competition	COMMUNITY AMENITIES	Sanitation - Other
Tips - rubbish	COMMUNITY AMENITIES	Sanitation - Household
Toilets	COMMUNITY AMENITIES	Other community amenities
Toilets on reserves	RECREATION & CULTURE	Other recreation and sport
Tool purchases	Classified by purpose	allocated direct to cost centres
Tool purchases	OTHER PROPERTY & SERVICES	Public works overheads
Tourism generally	ECONOMIC SERVICES	Tourism and area promotion
Tourist associations	ECONOMIC SERVICES	Tourism and area promotion
Tourist bureau	ECONOMIC SERVICES	Tourism and area promotion
Town planning	COMMUNITY AMENITIES	Town planning & regional development
Trade-in - plant/equipment	Classified by purpose	according to the program the asset is held
Traffic	TRANSPORT	Traffic control
Traffic study	TRANSPORT	Traffic control
Traffic surveys	TRANSPORT	Traffic control
Training costs	Classified by purpose	allocated direct to cost centres
Transfer station	COMMUNITY AMENITIES	Sanitation - Household
Travelling expenses	Classified by purpose	allocated direct to cost centres
Travelling expenses	OTHER PROPERTY & SERVICES	Public works overheads
Trees - on reserves	RECREATION & CULTURE	Other recreation and sport

ITEM	PROGRAM	SUB-PROGRAM
Trees - street	TRANSPORT	Streets, roads, bridges, depots
Two-way radios - fire	NON CURRENT ASSETS	According to asset class
Two-way radios - other	NON CURRENT ASSETS	According to asset class
Tyres	OTHER PROPERTY & SERVICES	Plant operations
Underground power	ECONOMIC SERVICES	Public utility services
Unemployment centre	EDUCATION AND WELFARE	Other welfare
Unemployment relief	OTHER PROPERTY & SERVICES	Unclassified
Untied grants	GENERAL PURPOSE FUNDING	Other general purpose funding
Urban farmland rates	GENERAL PURPOSE FUNDING	Rates
Urban stormwater drains	COMMUNITY AMENITIES	Urban stormwater drainage
Valuation expenses - rates	GENERAL PURPOSE FUNDING	Rates
Vehicle examination	TRANSPORT	Traffic control
Vehicles crossovers	TRANSPORT	Streets, roads, bridges, depots
Vermin control	HEALTH	Preventive services - Pest control
Vermin control - rural	ECONOMIC SERVICES	Rural services
Veterinary clinic	ECONOMIC SERVICES	Rural services
Veterinary residence	ECONOMIC SERVICES	Rural services
Veterinary scheme	ECONOMIC SERVICES	Rural services
Veterinary subsidy	ECONOMIC SERVICES	Rural services
Voluntary fire brigades	LAW, ORDER & PUBLIC SAFETY	Fire prevention
WA Municipal Association	GOVERNANCE	Members of council
Wages	OTHER PROPERTY & SERVICES	Public works overheads
Wages	Classified by purpose	allocated direct to cost centres
Waste water treatment plant	COMMUNITY AMENITIES	Sewerage
Water supply (stand Pipe)	ECONOMIC SERVICES	Public utility services
Water treatment plant	ECONOMIC SERVICES	Public utility services
Weed control	ECONOMIC SERVICES	Rural services
Weighbridge	ECONOMIC SERVICES	Other economic services
Welfare centre	EDUCATION AND WELFARE	Other welfare
Wharves & jetties	TRANSPORT	Water transport facilities
Wharves & jetties	RECREATION & CULTURE	Other recreation and sport
Wildlife reserve	RECREATION & CULTURE	Other culture
Women's rest centre	COMMUNITY AMENITIES	Other community amenities
Workers compensation	Classified by purpose	allocated direct to cost centres
Workers compensation	OTHER PROPERTY & SERVICES	Public works overheads
Workshops & depots	Classified by purpose	according to the program the asset is held
Write off rates	CURRENT ASSETS	Provision for Doubtful Debts
Youth centres	EDUCATION AND WELFARE	Other welfare
Zoo & Botanical gardens	RECREATION & CULTURE	Other culture