**GFS Classification Framework informing the Function and Sub-function Segment**

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| **Function** | **Sub-function** |  | **Further Description of Activities** |
| Executive & Council | Mayor and Council  Municipal Manager | 0101  0102 | All costs for Mayoral, Councillor and committee expenses. Including the costs of providing physical amenities for these activities  All costs for Municipal Manager, Town Secretary and Chief Executive costs. Including the costs of providing physical amenities for these activities |
| Finance & Admin | Budget & Treasury Office | 0201 | All activities relates to the finance function such as the cost of the Chief Financial Officer, financial statements, budgets, management reporting, revenue collection (credit control), financial asset and liability management (treasury & cash management), rates, RSC, procurement (orders, tenders, contract management etc.), levies, audit, creditors etc. |
|  | Human Resources  I  Information Technology  Property Services  Other Admin  No Split Total | 0202  0203  0204  0205  0206 | All activities related to the human resources function such as selection and recruitment, induction, career development, counselling, payroll, occupational health and safety etc.  All activities relating to IT services  Municipality owned and operated & leased properties including building operation and maintenance, administration etc.  Security services, legal services, fleet management, asset management, , general risk management (incl. Insurance) marketing publicity & media coordination (other than tourism)  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Planning And Development | Economic Development /Planning | 0301 | Includes: Economic Planning and Development, Corporate Wide Strategic Planning (IDPs LEDs etc.) |
|  | Town Planning /Building enforcement | 0302 | Includes: Town Planning, Building Regulations and Enforcement, City Engineer (from a town planning perspective) etc. |
| Health | Clinics  Ambulance  Other  No Split Total | 0401  0402  0403  0404 | Refer to sub-account 0451  Refer to sub-account 0450  Including Health Inspection  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems. |
| Community & Social Services | Libraries and Archives | 0501 |  |  |  |  |
|  | Museums & Art Galleries etc | 0502 | Including monuments and historic houses and sites |  |  |  |
|  | Community halls and Facilities | 0503 | Exhibition halls and places for community gatherings |  |  |  |
|  | Cemeteries & Crematoriums | 0504 |  |  |  |  |
|  | Child Care | 0505 | Including crèches etc. |  |  |  |
|  | Aged Care | 0506 | Including old aged homes, home help, transport facilities etc. |  |  |  |
|  | Other Community | 0507 | (e.g. Theatres, Zoos etc. - provide notes on significant activities) |  |  |  |
|  | Other Social | 0508 | Including literacy programmes etc. |  |  |  |
|  | No Split Total | 0509 | Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |  |  |  |
| Housing | Not Required | 0601 | All activities associated with the provision of housing |
| Public Safety | Police  Fire  Civil Defence  Other  No Split Total | 0701  0702  0703  0704  0705 | Includes police forces and traffic and street parking control  Fire fighting and protection  Includes municipal commandos etc. - not policing  Includes licensing and control of animals and control of public nuisances, disaster management (not civil defence)  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Sport And Recreation | Not Required | 0801 | Includes community parks (incl nurseries), sports grounds and stadiums, swimming pools, beaches, lakes, dams and jetties for recreation, camping sites etc. |
| Environment Protection | Pollution Control  Biodiversity & Landscape  Other  No Split Total | 0902  0902  0903  0904 | Includes activities relating to the protection of flora and fauna species, the protection of habitats and the protection of landscapes for their aesthetic values (e.g. rehabilitation of abandoned mines and quarry sites)  Includes activities relating to the protection of flora and fauna species, the protection of habitats and the protection of landscapes for their aesthetic values (e.g. rehabilitation of abandoned mines and quarry sites)  Includes coastal protection etc.  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Waste Management | Solid Waste | 1011 | Includes refuse removal, solid waste disposal (landfill sites), street cleaning, recycling etc. |
| Waste Water Management | Sewerage  Storm Water Management  Public Toilets  No Split Total | 1001  1002  1003  1004 | This does not include water purification for human consumption (refer water)  This includes construction, maintenance, operating etc.  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Road Transport | Roads  Public Buses  Parking Garages  Vehicle Licensing & Testing  Other  No Split Total | 1101  1102  1103  1104  1105  1106 | Operating, maintenance and capital expenditure on the major infrastructure category of roads  All activities relating to the provision of public bus services  All activities associated with off street parking garages  Vehicle licensing etc. as an agent for the province  Includes activities associated with taxi ranks etc.  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Water | Water Distribution  Water Storage  No Split Total | 1201  1202  1204 | Including bulk purchases and distribution infrastructure etc.  Including storage infrastructure such as dams and reservoirs as well as activities to prepare the water for use such as purification and water recycling  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Electricity | Electricity Distribution  Electricity Generation | 1301  1302 | Including bulk purchases and distribution infrastructure etc.  Gas not included here and must be included under other |
|  | Street Lighting  No split total | 1303  1305 | Operating, maintenance and capital expenditure on the infrastructure category Street lighting  Used if systems will not allow the function to be split into the required sub-functions. Mechanisms should be put in place to improve systems |
| Other | Air Transport  Abattoirs  Tourism  Forestry  Markets  Licensing & Regulation | 1401  1402  1403  1404  1405  1406 | Municipal airports  Operation of abattoirs  Tourism promotion and development  All activities associated with the forestry industry  Operations of markets - fresh produce etc.  Includes licensing of food and liquor sales to the public and licensing of street traders (hawkers control) and business. Does not include building or planning regulation or vehicle licensing. |