2017

BPC User Manual

VERSION 1.0.0

FISCAL AFFAIRS DIVISION

MINISTRY OF FINANCE & TREASURY | Male' Maldives

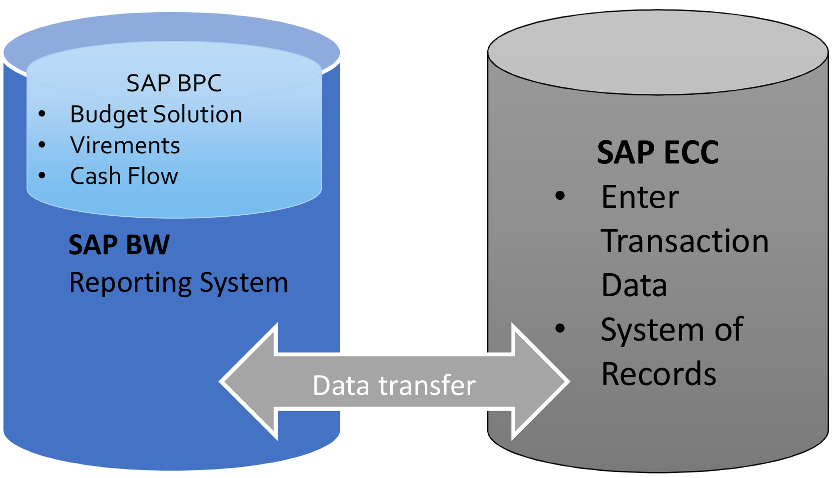
What is SAP BPC?

- Business Planning and Consolidation (BPC) is a solution offered by SAP for Budgeting, Forecasting and Consolidations
- SAP BPC has an Excel Add-in, users enter data and generate reports with Excel
- Security will be configured in SAP BPC to restrict user access by Business Area and Programs
- SAP BPC integrates with other SAP systems like SAP Business Intelligence (BI), SAP Enterprise Resource Planning (ERP).
- SAP BPC will use the same Master data as in SAP ERP–Business Areas, GL Accounts and other dimensions
- After finalizing Ceiling and Budget in SAP BPC, this data will be made available to SAP ERP

How SAP BPC will help?

- Budgeting in Excel is a manual process and it is not robust system. SAP BPC will provide a robust functionality for budgeting.
- Program Budget will be implemented in SAP BPC
- SAP BPC will provide controls. Example, User can only enter data in predefined segments within Ceilings
- Processes will be automated in SAP BPC, Example, data consolidation from all Business Areas
- Workflows will be implemented in SAP BPC to send notifications. Example, to start data input in a form, completion of data entry/task
- With the new data structure in SAP BPC, detailed reports will be generated to create the Budget Book and internal reports
- Users can dynamically generate Ad-hoc reports on the available data

SAP BPC System Landscape



Create SAP BPC Connection in Excel Add-In

This document will help users to create SAP BPC Excel add-in connection. For each connection (e.g. for test and production system) you have to follow the same steps.

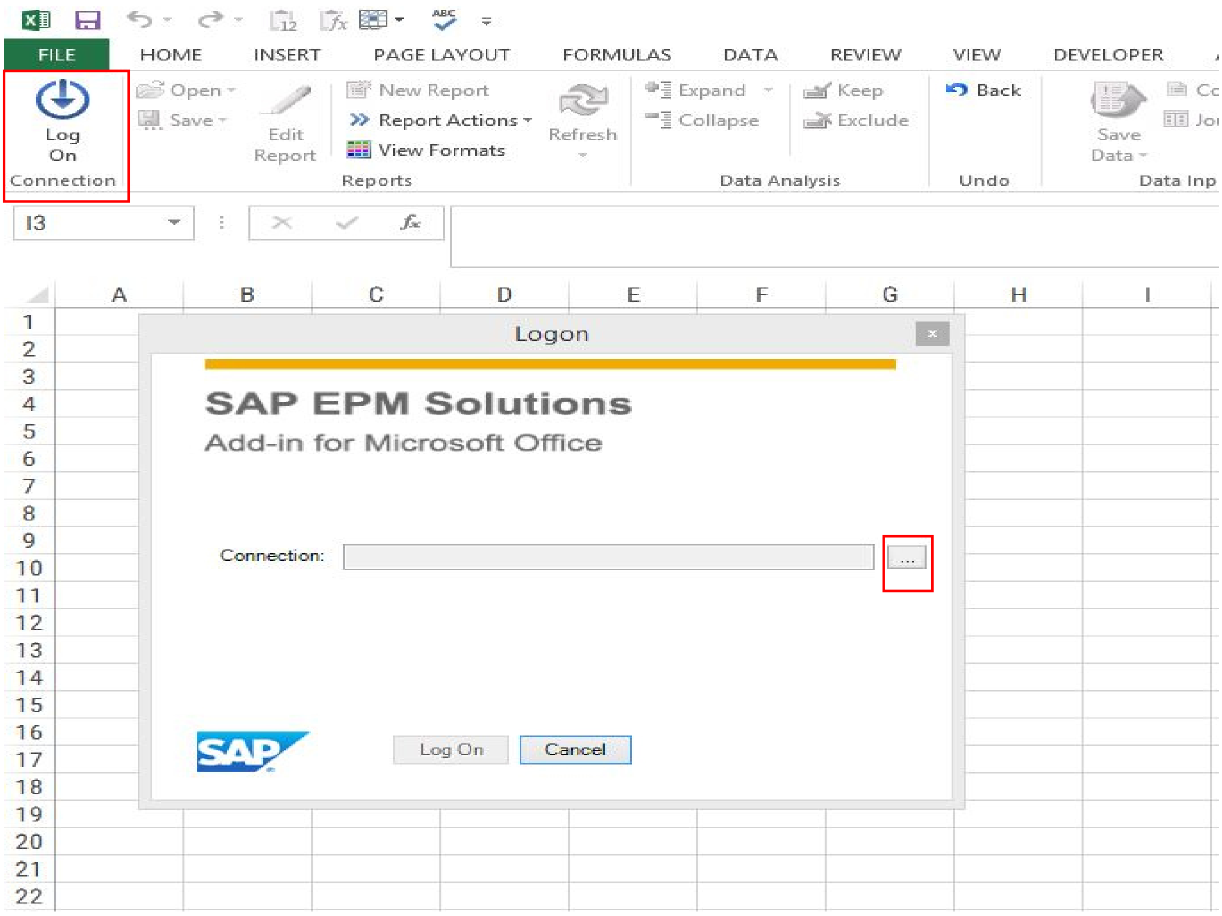
If you have the SAP BPC Excel Add-in please follow steps below, if you do not have SAP BPC Excel Add-in or have any question regarding creating a connection please contact Ministry of Finance & Treasury.

Pre-requisite configuration of DNS Server

Create a DNS record in the DNS server of the organization with the following details;

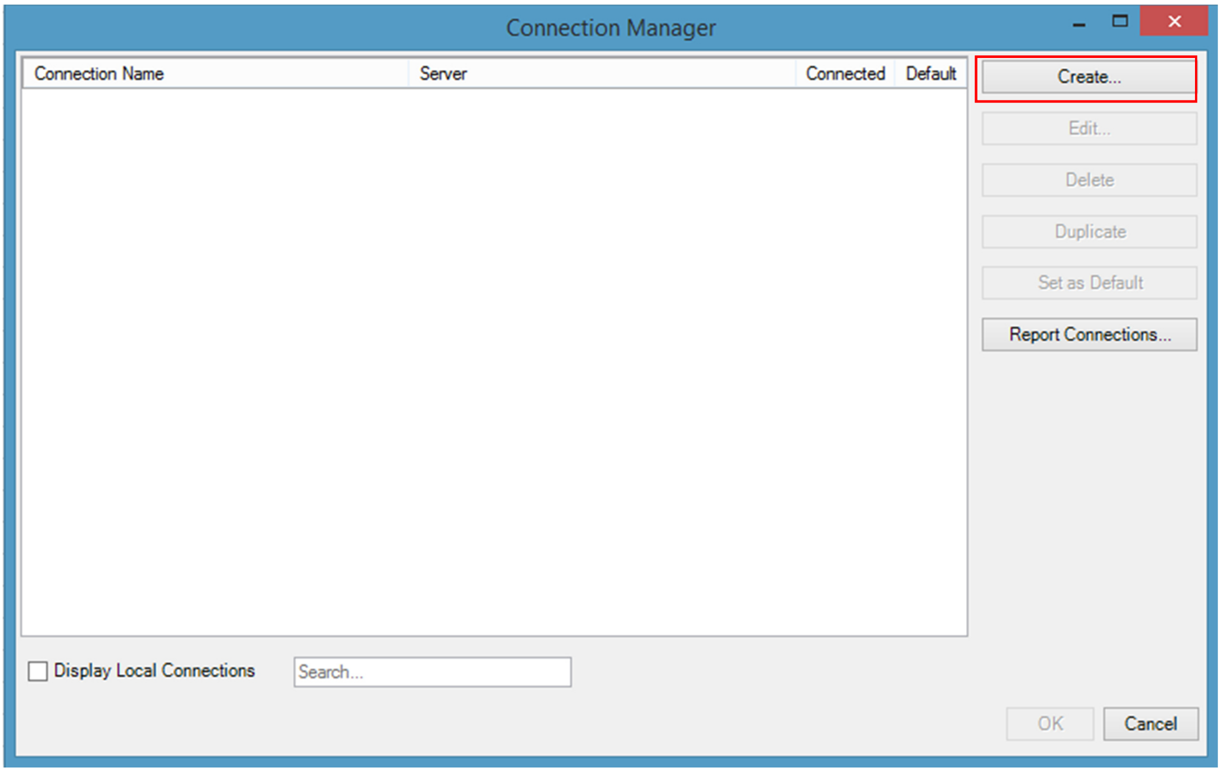
prbici01.finance.gov.mv 10.244.7.17

1. Open Excel on your machine
   1.1. Navigate to '**EPM**' ribbon on the menu.
   1.2. Click '**Log On'** on the left side of the ribbon.



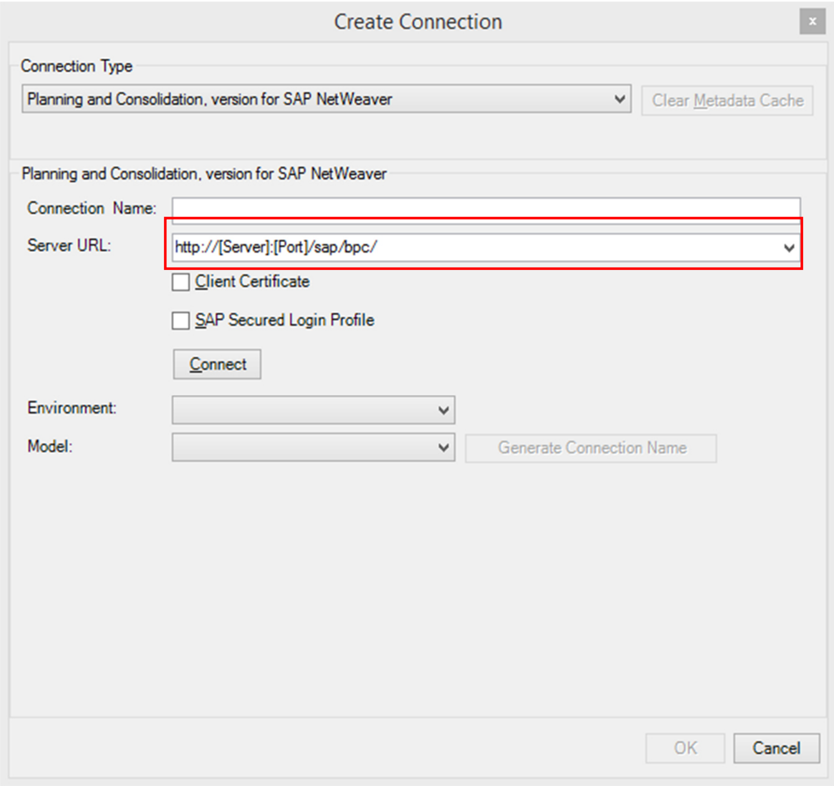
2. A new connection window is displayed. Click on the highlighted button.

3. **'Connection Manager'** is displayed. Click on **'Create…'** button.

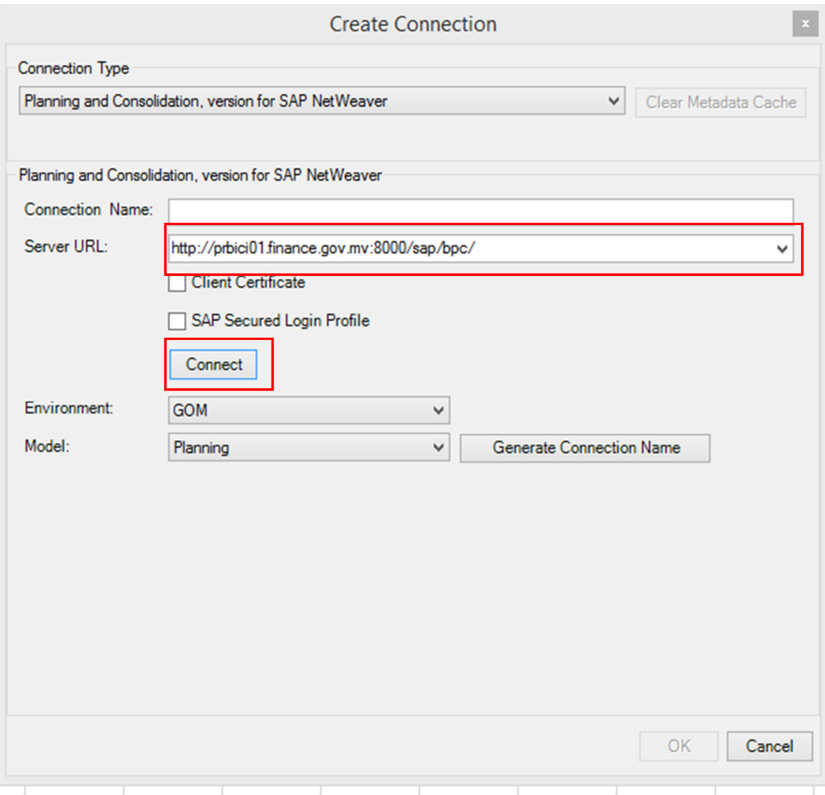


4. **'Create Connection'** window is displayed. Do not change anything in this window, except the server URL.
   Please use the URL as applicable.

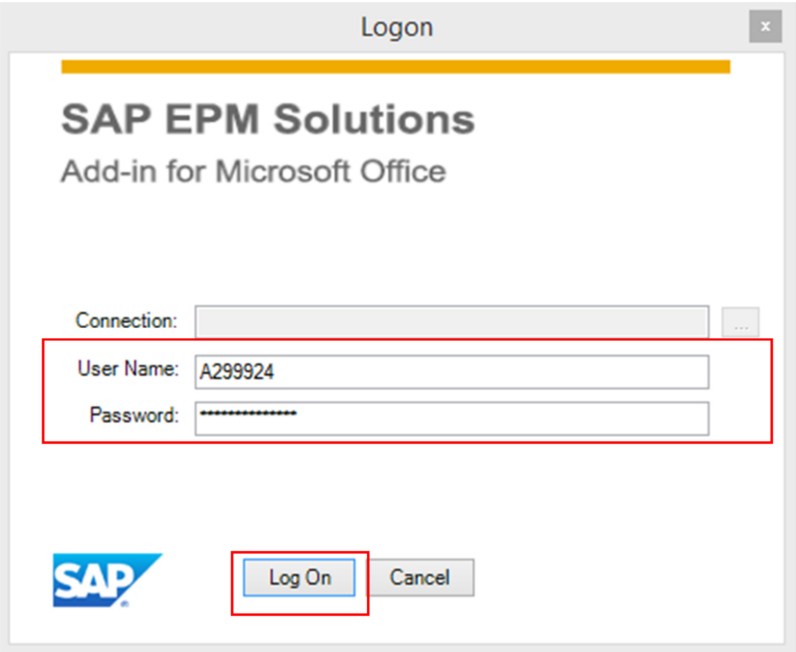
System	**Server URL**	**Purpose**
Production	http://prbici01.finance.gov.mv:8000/sap/bpc/	This is the production system, where the budget forecast is to be done.



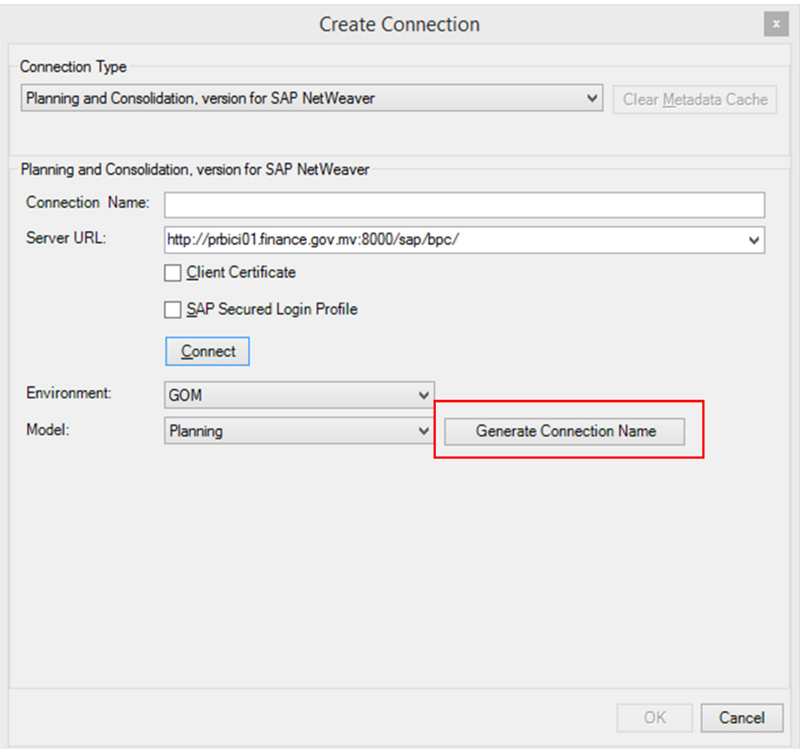
5. After entering the correct server URL, please click **'Connect'** button.



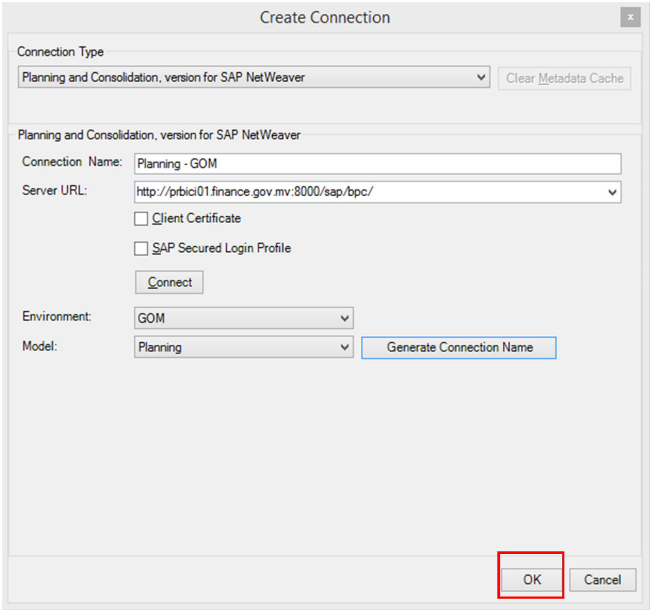
6. Logon window will be displayed. Please enter your logon credentials (SAP BI Username and Password) and click **'Log On'**.



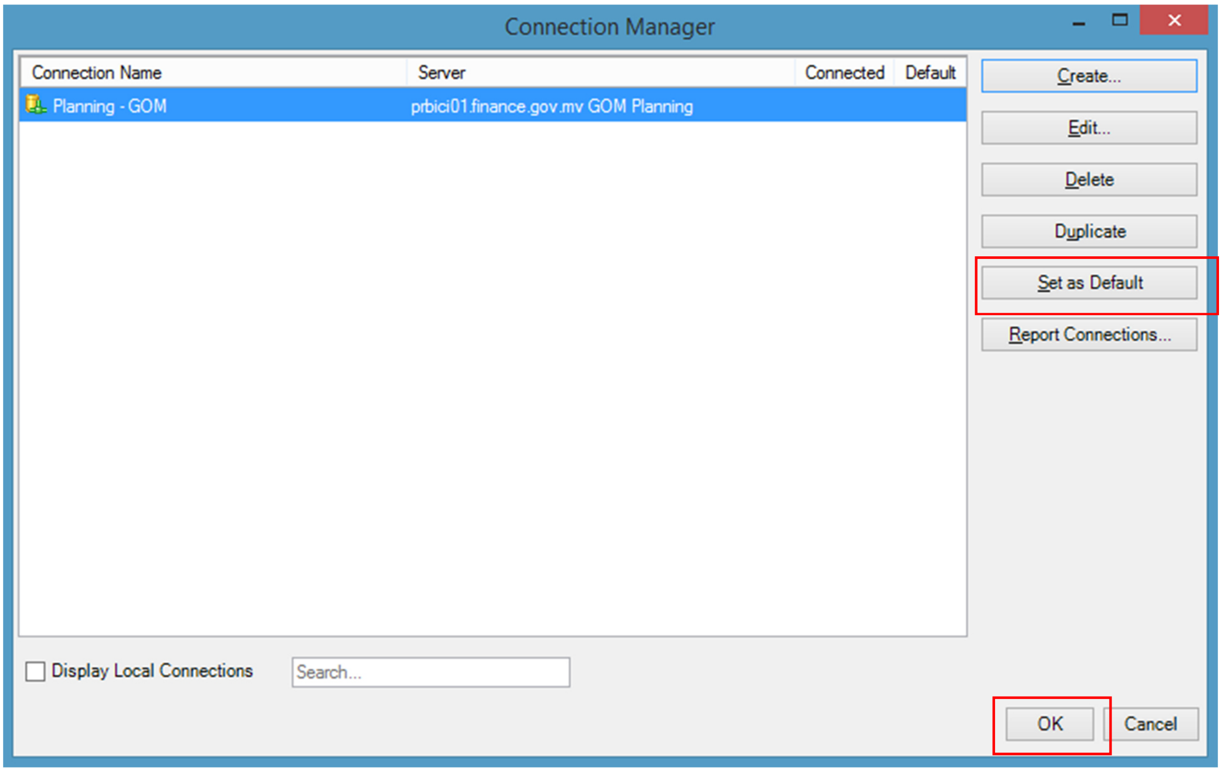
7. Create connection window will be displayed. **'Environment'** and **'Model'** details will automatically be filled. Next, click **'Generate Connection Name'**.



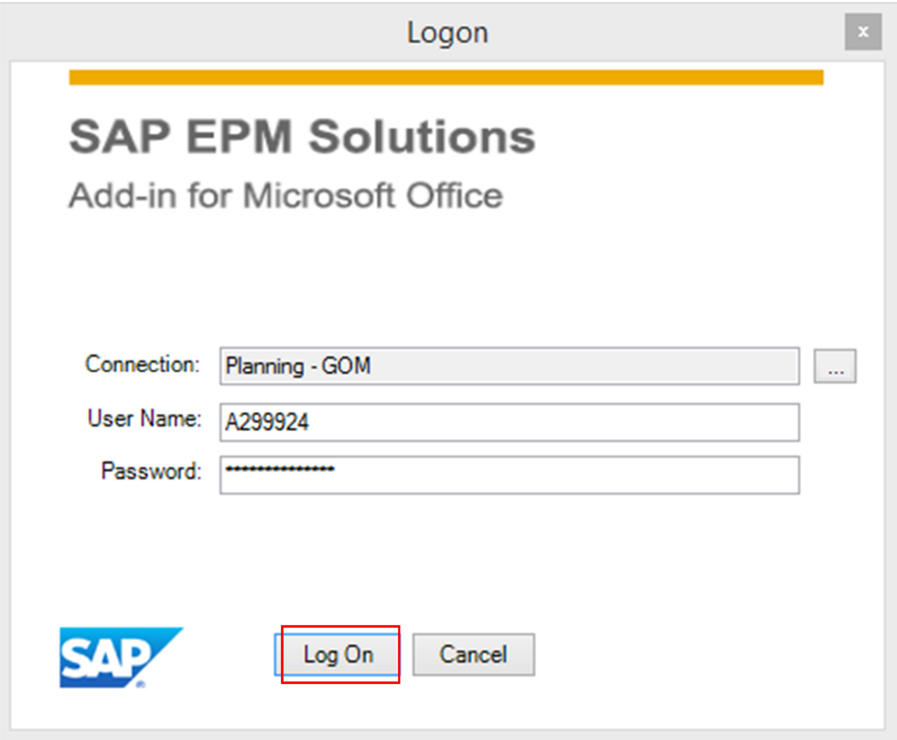
8. **'Connection Name'** will be filled. Next click **'Ok'** button.



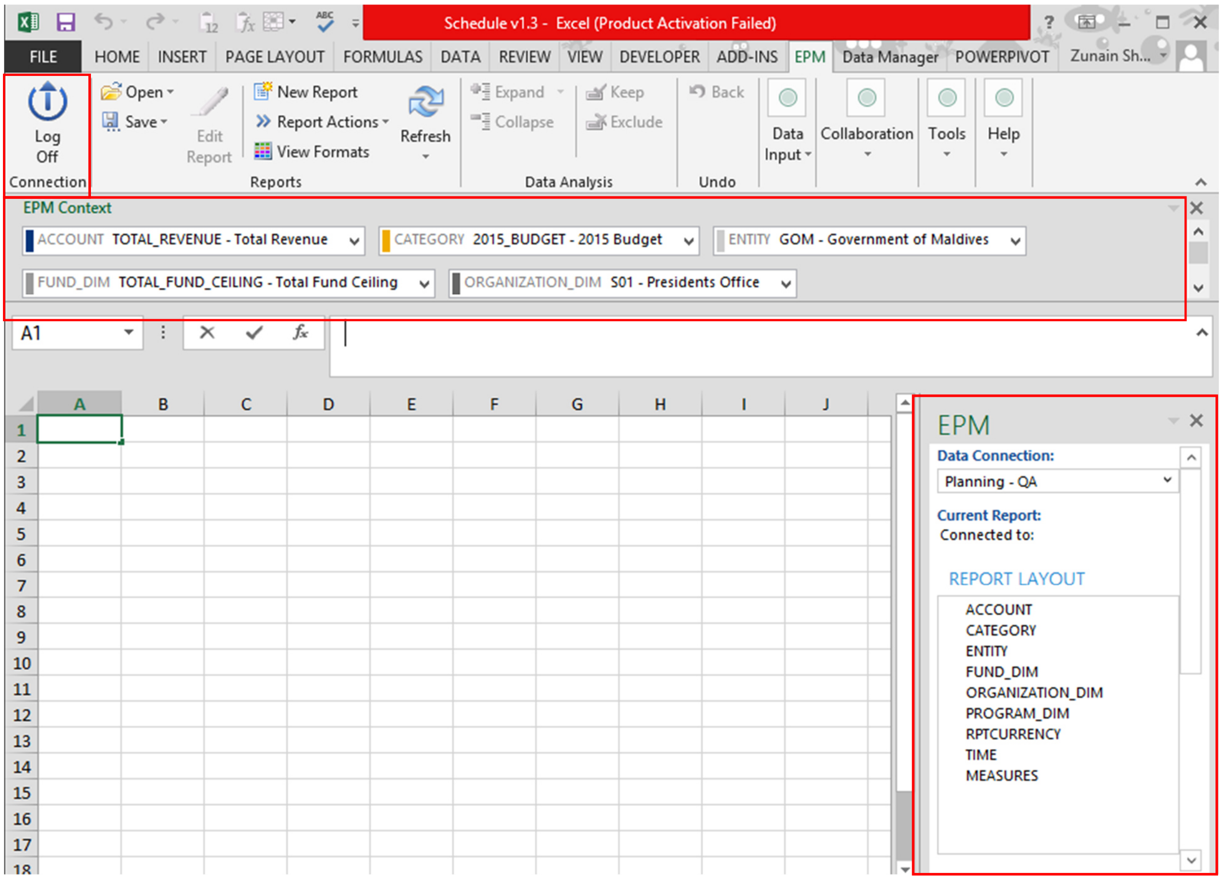
9. You have created and saved the SAP BPC Connection. In the **'Connection Manager'** window, connection is displayed.
   9.1. Click **'Set Default'**, this will set the selected connection as default.
   9.2. Now that you created the connection let's try to **Log On** to SAP BPC. Click **'Ok'** button.



10. Logon window is displayed. Each time you Log On to SAP BPC, you need to provide logon credentials. Enter your credentials and click **‘Ok’** button.



11. Once you are connected, you will see
    11.1. EMP Context, just below Excel ribbon.
    11.2. Data Connection, to the right side of the Excel Window.
    11.3. Log Off button, on the top left of the Excel EPM Add-In ribbon.



Set Default Context Members & Sheet Options in SAP BPC Excel Add-In

This document will help users to setup default context members and sheet options in SAP BPC Excel Add-In. This is one time setup.

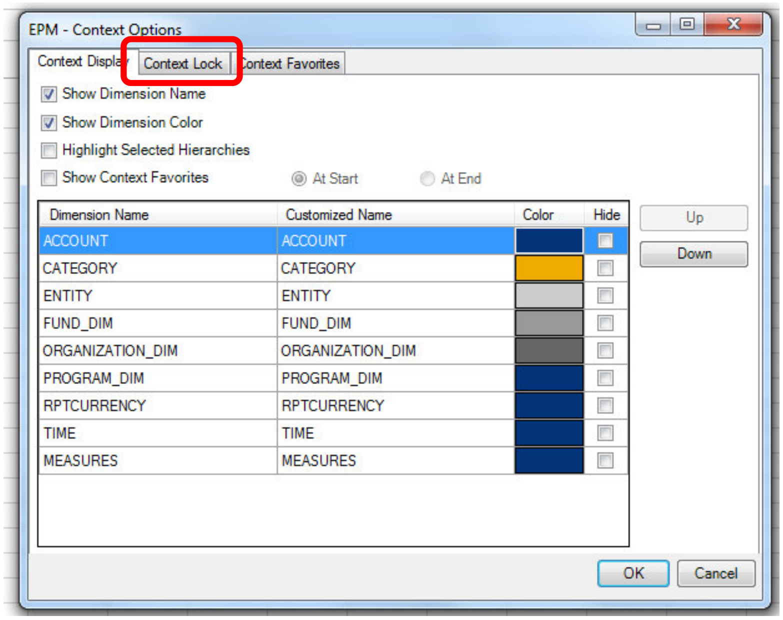
The set default members will be used in SAP BPC Excel input forms and reports. Currently input forms and reports have selection criteria, which will allow you to change dimension members – e.g. Change Business Area, Program and Fund members.

Default Context Members

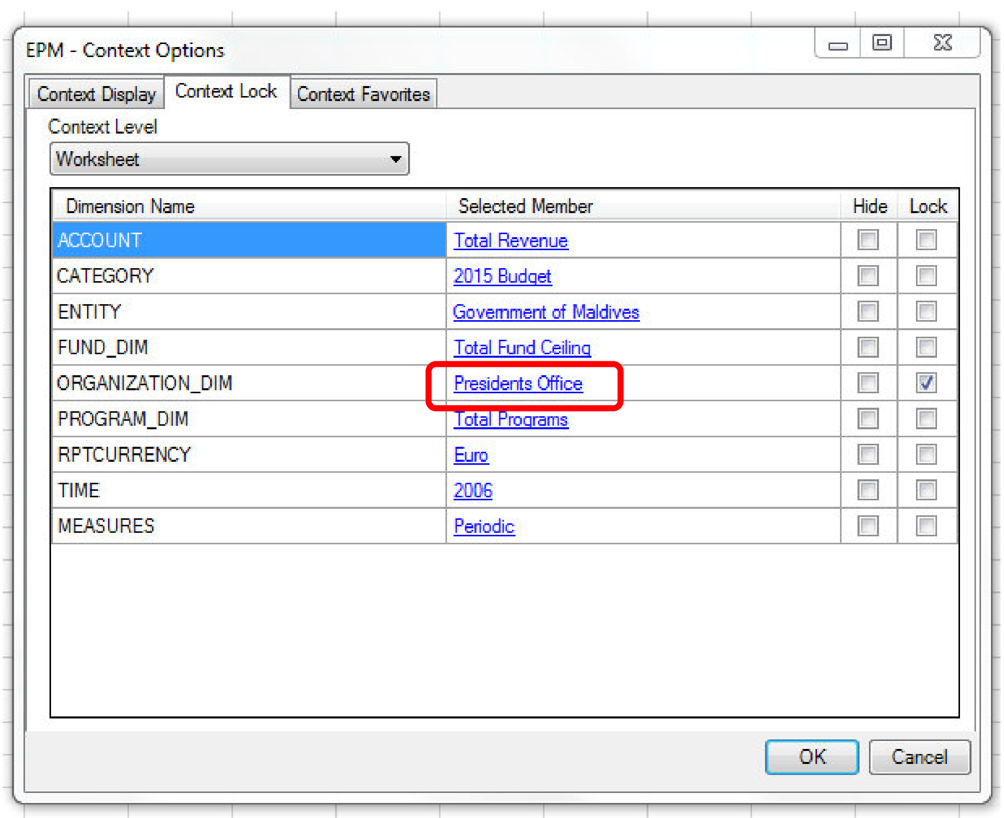
The below steps shows how to set default Business Area, Program and Currency

1. After login to SAP BPC
    1.1. Navigate to 'EPM' ribbon on the menu
    1.2. Click drop-down arrow near 'Options' option, as displayed below

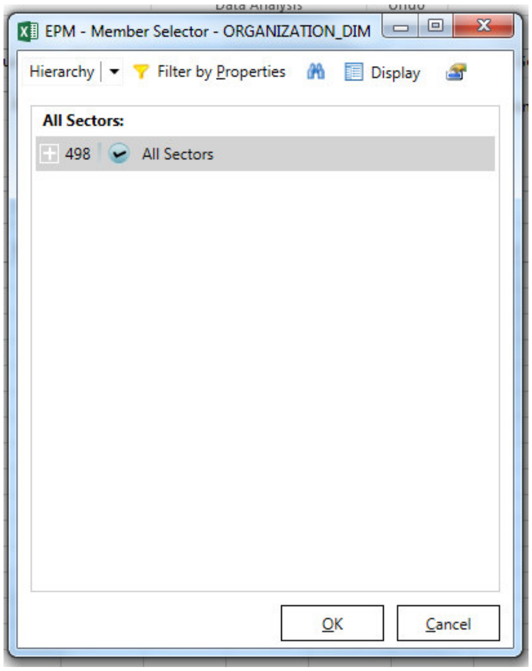
2. ‘EPM – Context Options’ window will be displayed



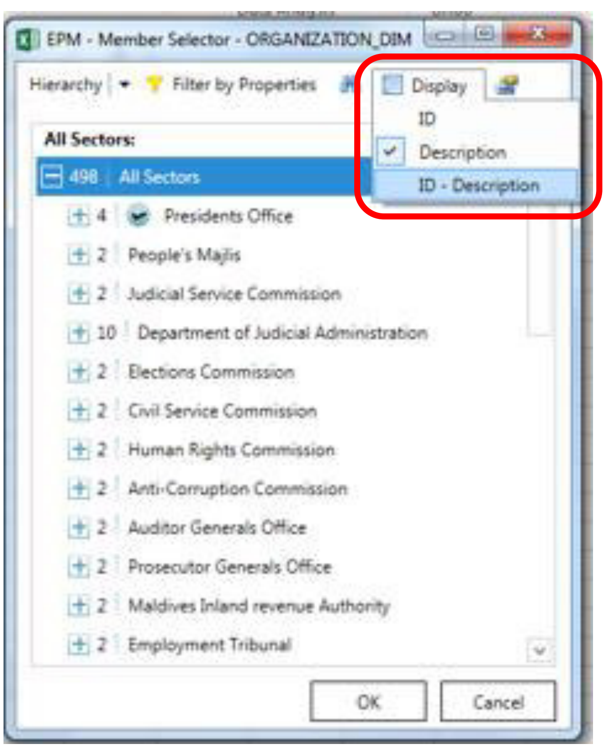
3. Navigate to the second tab ‘Context Lock’. Next, click the highlighted cell next to ORGANIZATION_DIM as displayed below.



4. ‘EPM Selector’ window will be displayed

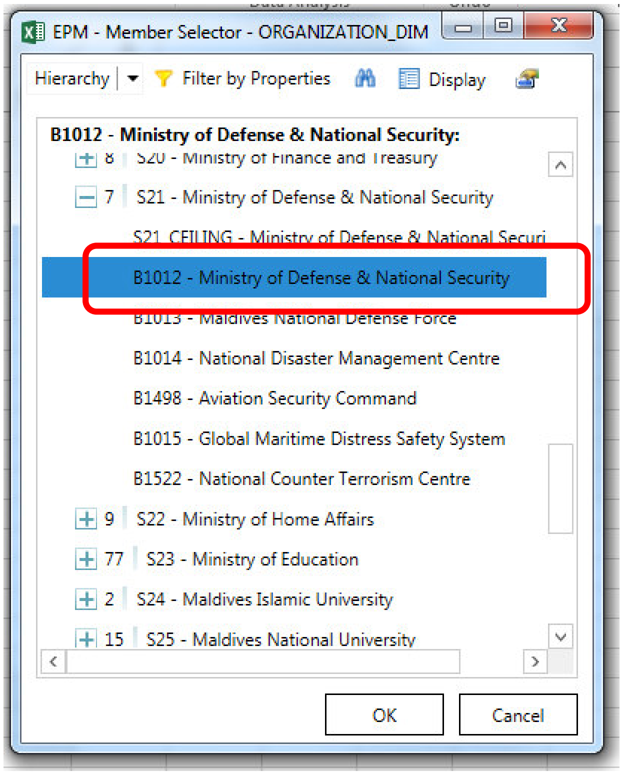


5. To display both the member ID and description, click the ‘Display’ menu and select ‘ID-Description’ option. Now, member ID and description will be displayed.

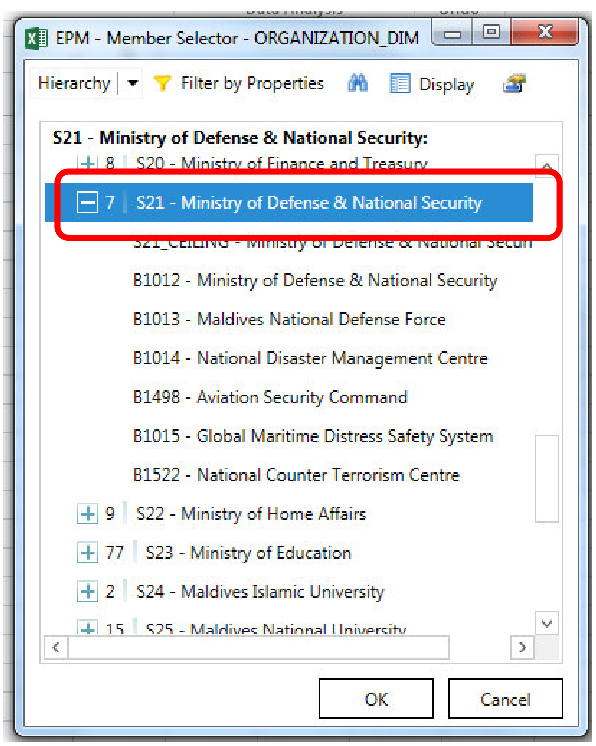


6. Navigate **to your responsible Business Area**. If you are responsible for a sector, navigate to it.

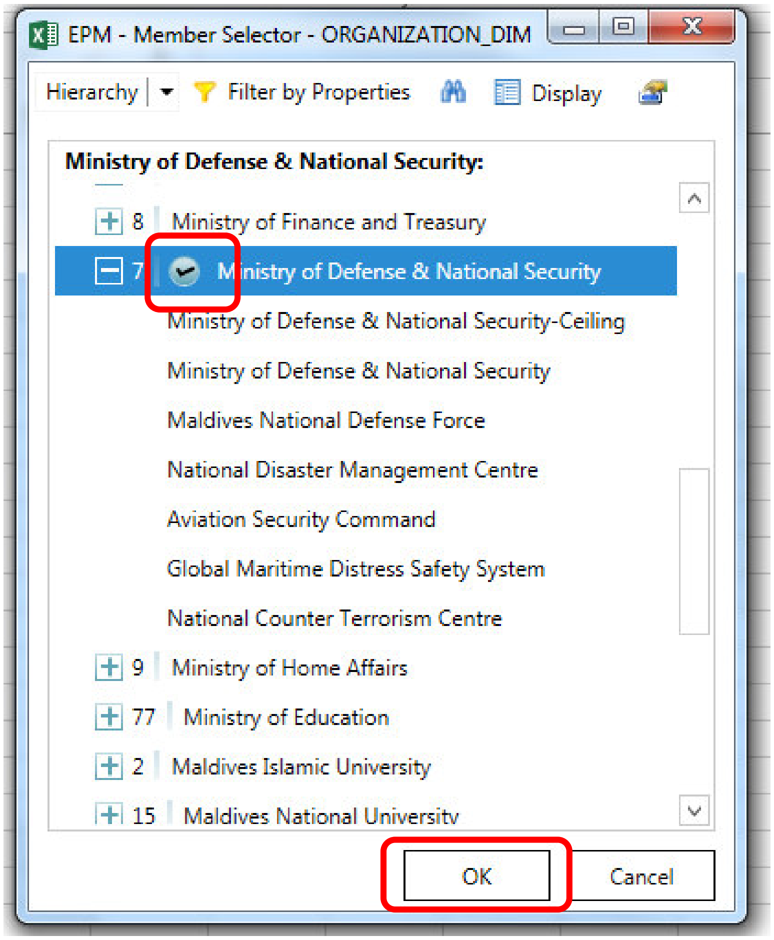
e.g. Navigate to Business Area



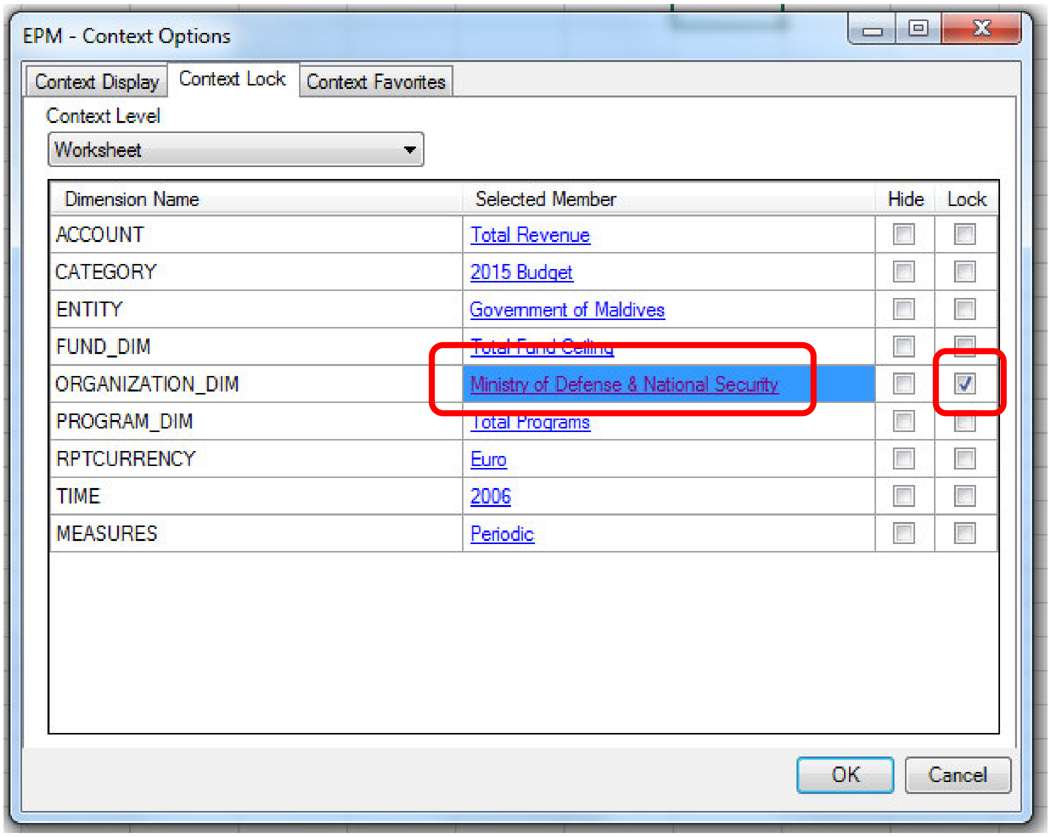
e.g. Navigate to Sector



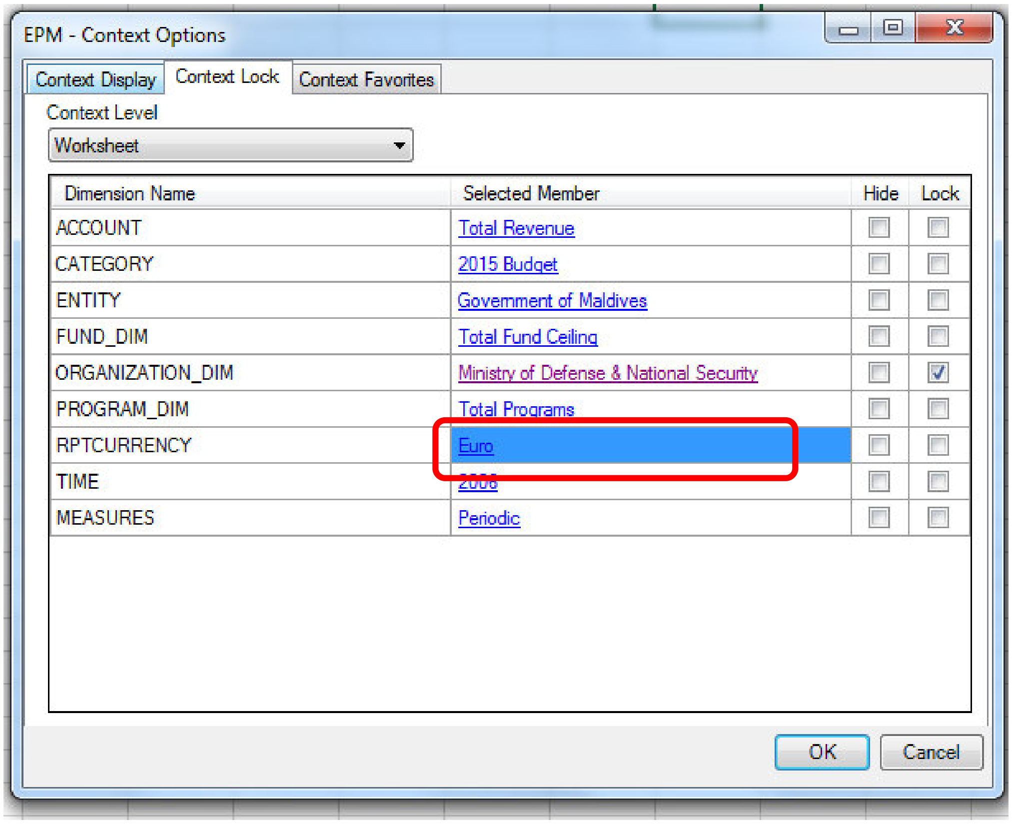
7. After navigating to the desired Business Area/Sector, click it. A ‘tick mark’ will be displayed for your selection. Next, Click ‘OOK’ button.



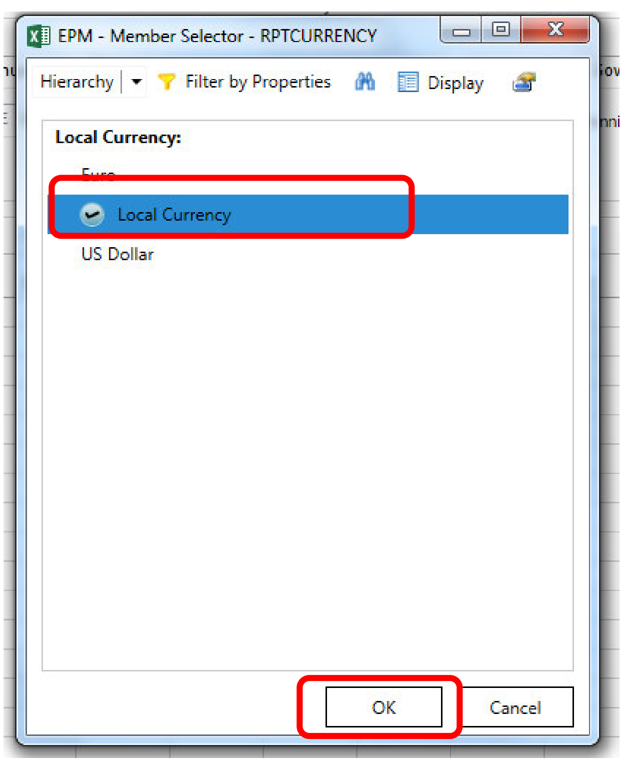
8. You will be navigated back to 'EPM – Context option' window. Your Organization member selection will be displayed. Check 'Lock' option next to it.



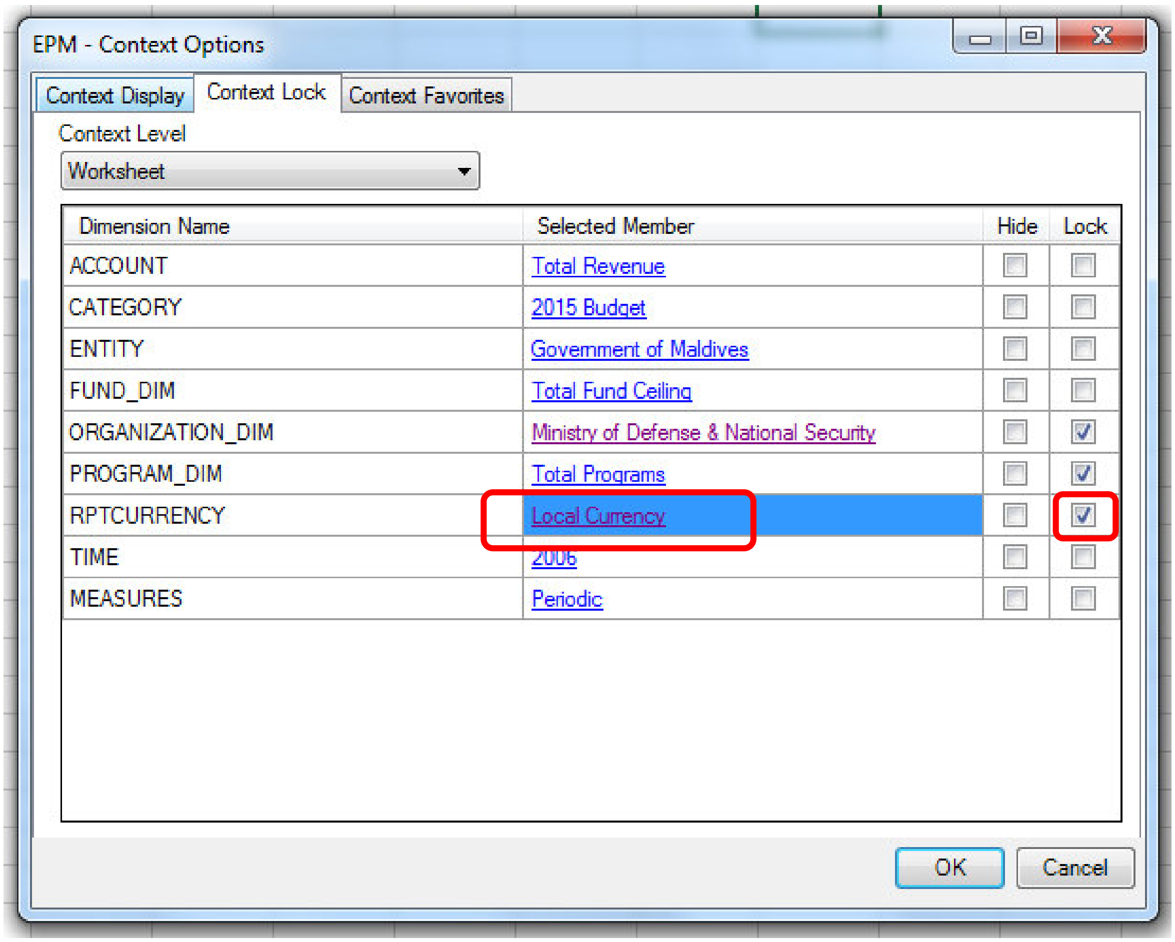
9. Next we will set Currency. Select the cell next to ‘RPTCURRENCY’



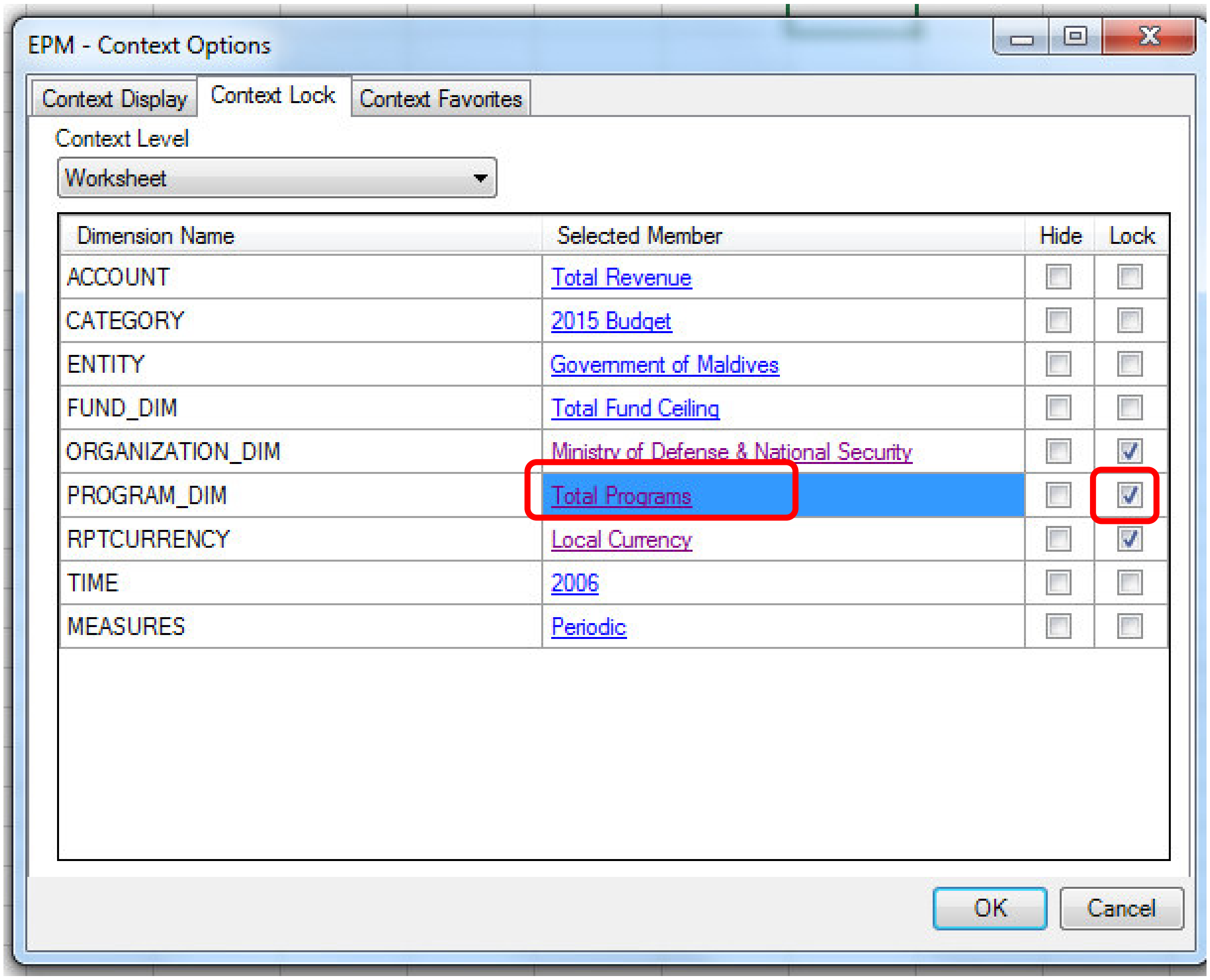
10. ‘EPM – Selector’ window will be displayed. Select ‘Local Currency’ and click ‘OK’ button



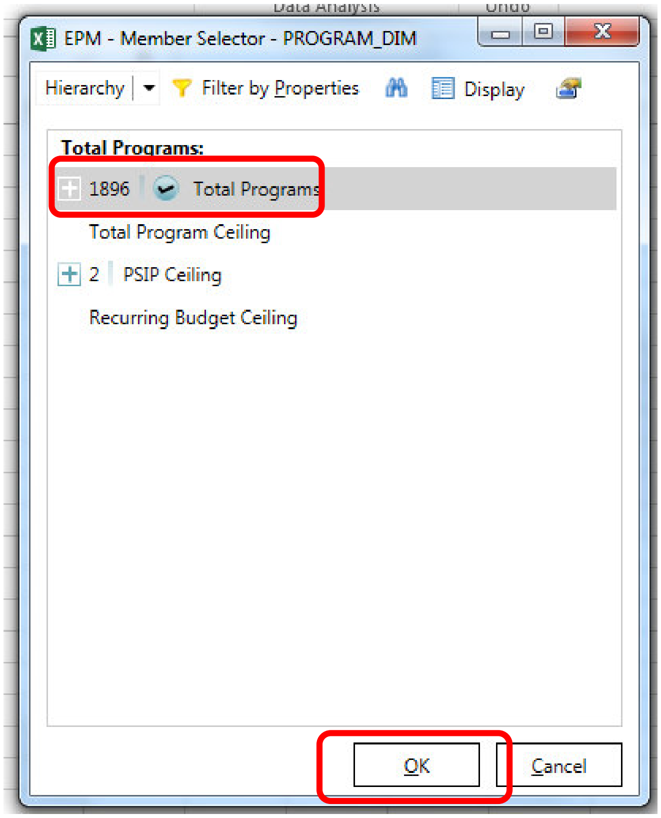
11. The selected ‘Local Currency’ will be displayed in the 'EPM – Context Options’ window. Check ‘Lock’ option



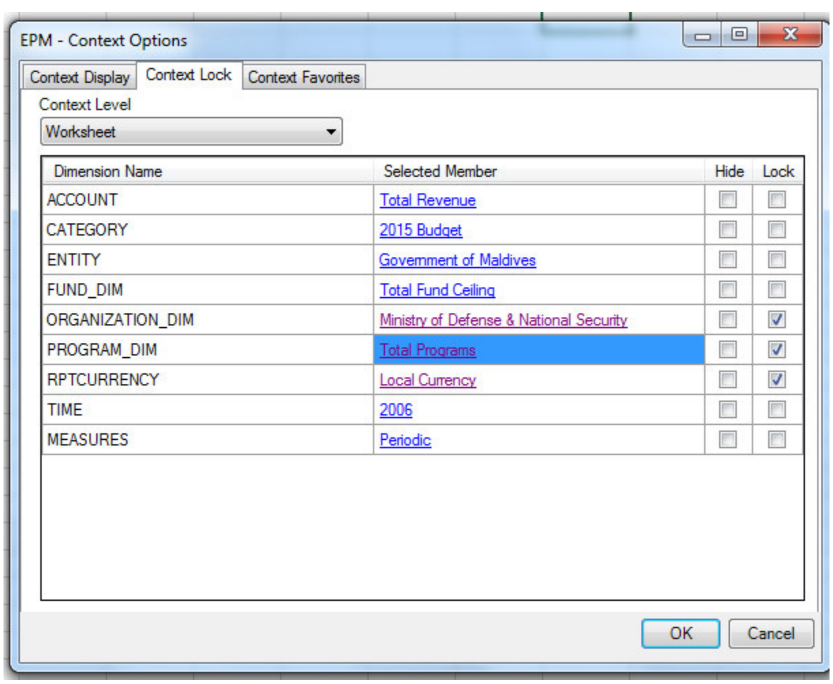
12. Next we will set the default 'Program'. If the selected member displayed is 'Total Programs' - check the 'Lock options. Else, Select the cell next to 'PROGRAM_DIM'



13. Select 'Total Programs' in the 'EPM Selection' window and click OK



14. You have completed the default context members. You can now close the 'EPM – Context Options' window

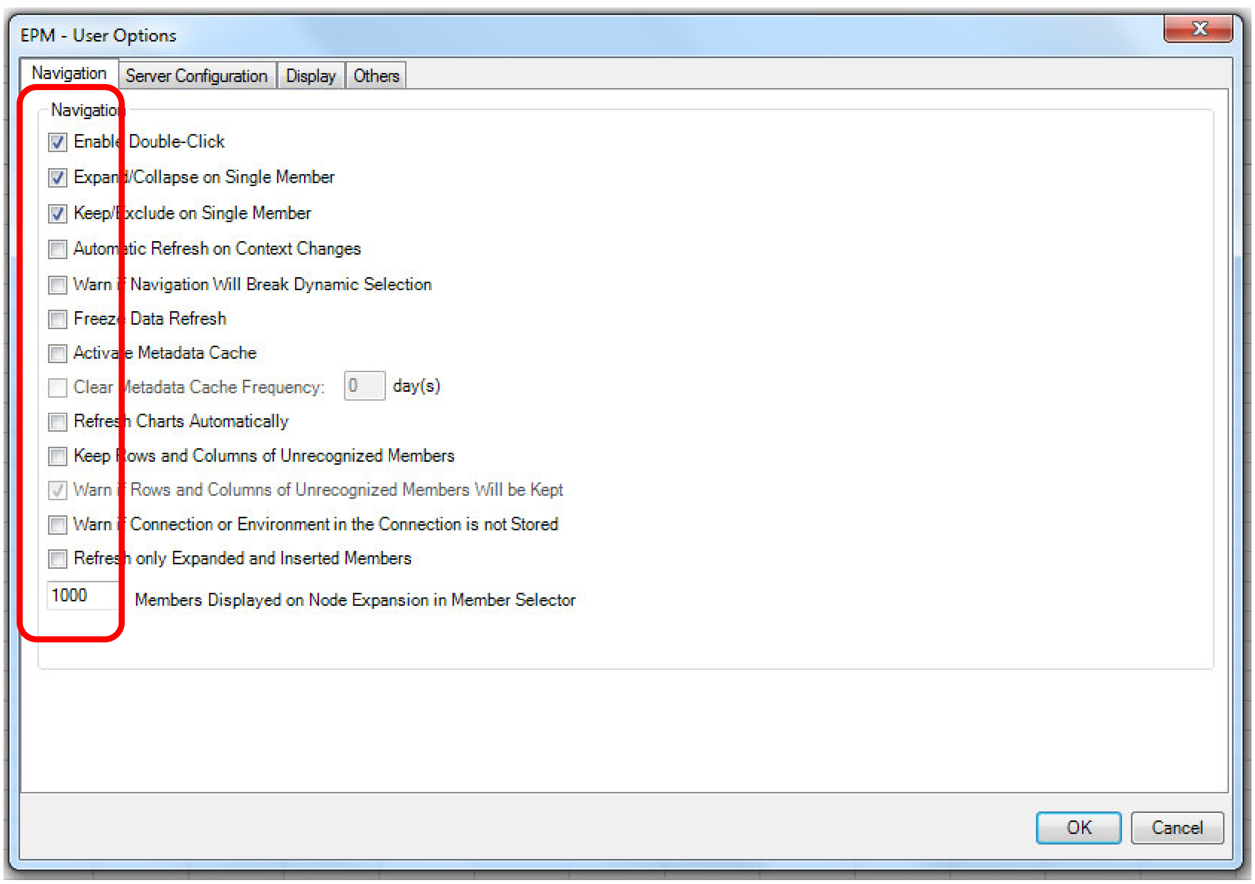


Set User Options

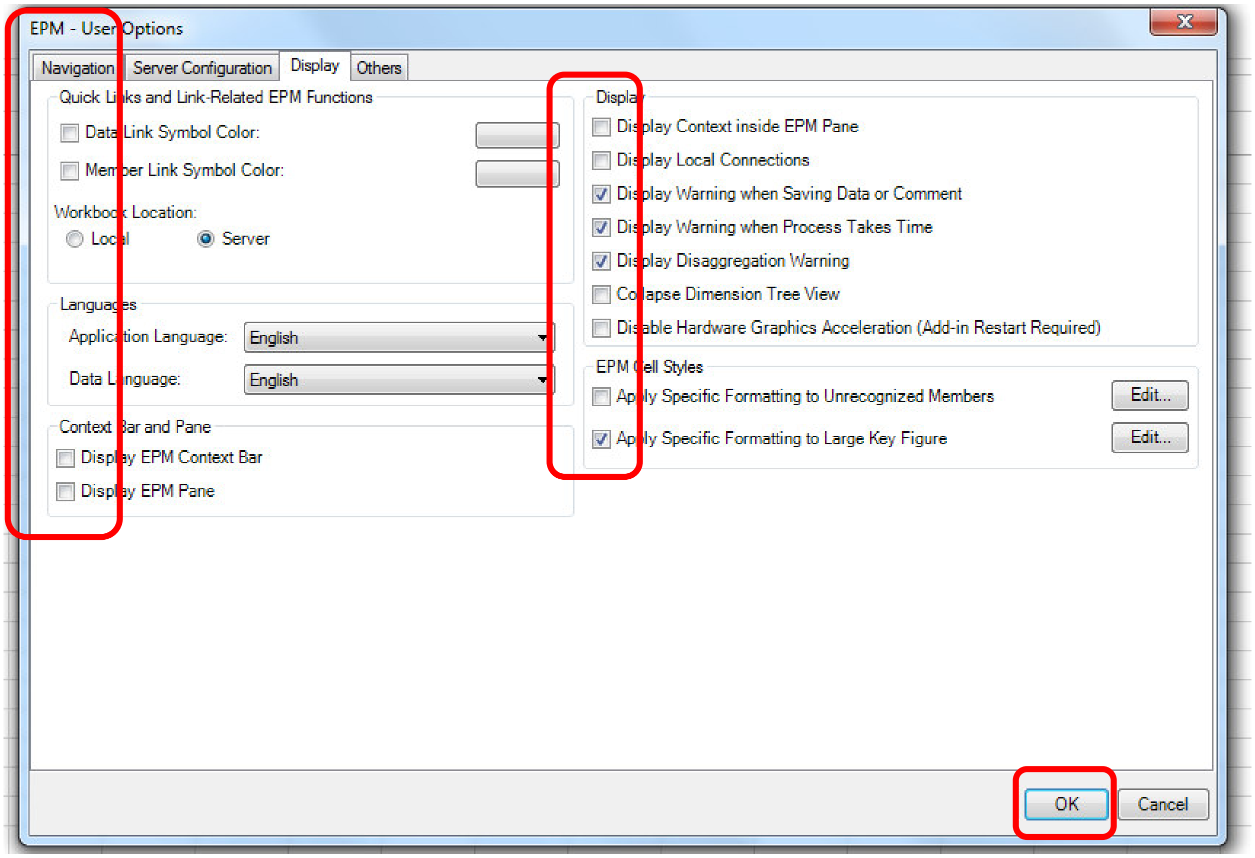
The below steps will help you to set user default options. This is a one-time setup.

15. Navigate to 'EPM' ribbon on the menu. Next, click drop-down arrow near 'Options' option, as displayed below and click 'User Options…'

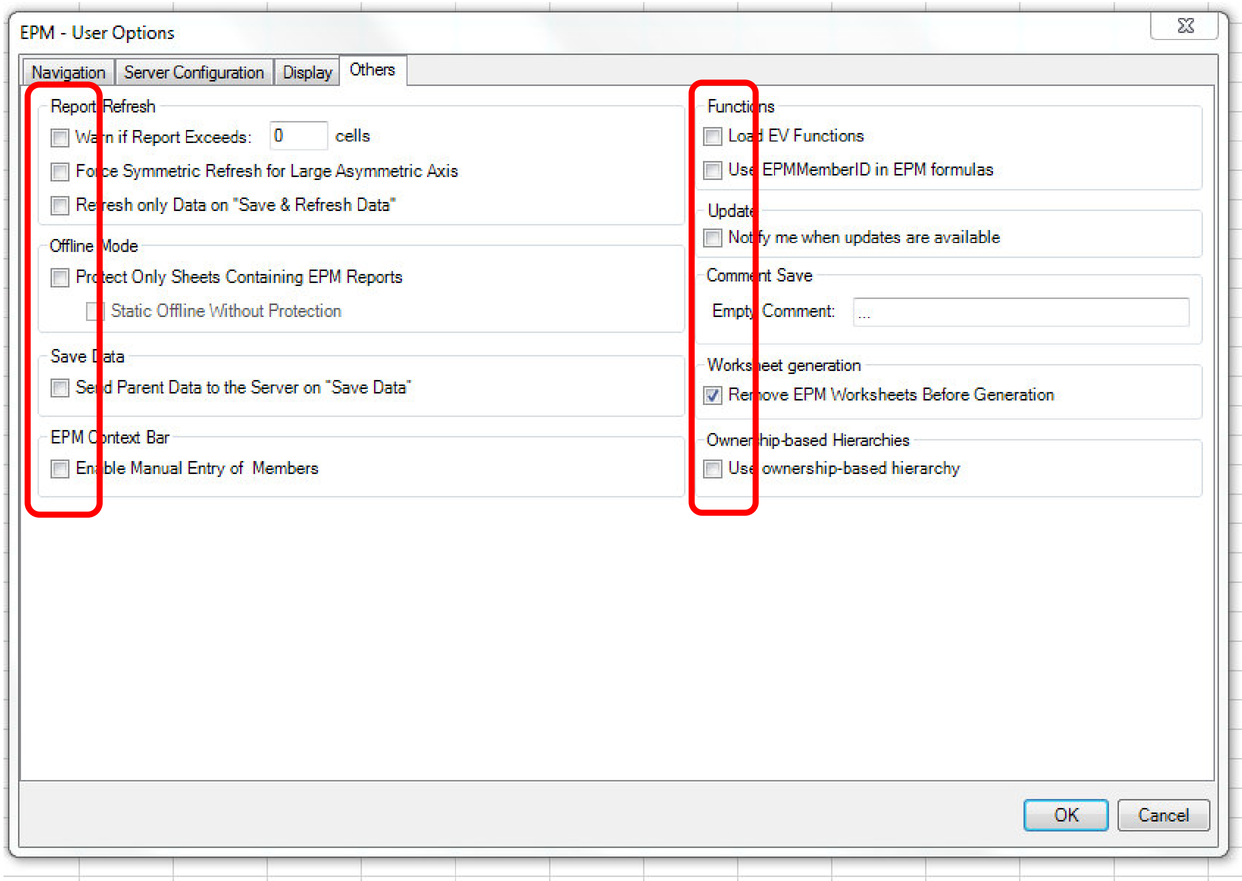
16. In the 'Navigation' tab, select/unselect options the as displayed below



17. Next, navigate to ‘Display’ tab and select/unselect options the as displayed as below



18. Next, navigate to ‘Others’ tab and select/unselect options the as displayed as below



19. Please click OK button to save your settings. You have now successfully completed the user option setup.

Program Classification

In BPC, currently we have pre-defined programs for each sector according to the Classification of Expenditure by Functions of Government (IMF Classification). Business Areas should prepare their budgets for the available relevant programs. A business area might find irrelevant programs available to them. This is because we pre-defined programs to sectors. One sector could have business areas that has different functions. IMF Classification of Expenditures by Functions of Government (COFOG), will be attached with this document for your reference.

Pre-Defined Programs for Sectors

For each sector, below are the pre-determined functions.

S01	Presidents Office
Executive and legislative organs, financial and fiscal affairs, external affairs	
S02	People's Majlis
Executive and legislative organs, financial and fiscal affairs, external affairs	
S03	Judicial Service Commission
Law Courts	
S04	Department of Judicial Administration
Law Courts	
S05	Elections Commission
General Public Services N.E.C	
S06	Civil Service Commission
General Services	
S07	Human Rights Commission
Law Courts	
S08	Anti-Corruption Commission
Law Courts	
S09	Auditor General's Office
Executive and legislative organs, financial and fiscal affairs, external affairs	
S10	Prosecutor General's Office
Law Courts	
S11	Maldives Inland revenue Authority
Executive and legislative organs, financial and fiscal affairs, external affairs	

S12	Employment Tribunal
Law Courts	
S13	**Maldives Media Council**
Broadcasting & Publishing Services	
S14	**Maldives Broadcasting Commission**
Law Courts	
S15	**Tax Appeal Tribunal**
Law Courts	
S16	**Local Government Authority**
Community Development	
S17	**Information Commissioners Office**
General Services	
S18	**National Integrity Commission**
Law Courts	
S19	**Public Service Media**
Broadcasting & Publishing Services	
S20	**Ministry of Finance and Treasury**
Communication Executive and legislative organs, financial and fiscal affairs, external affairs General Economic, Commercial & Labor Affairs General Services Old Age Police Services Public Debt Transactions Transport	
S21	**Ministry of Defense & National Security**
Civil Defense Fire Protection Military Defense	
S22	**Ministry of Home Affairs**
Communication Community Development Executive and legislative organs, financial and fiscal affairs, external affairs	

Police Services Prisons Public Order & Safety N.E.C	
S23	**Ministry of Education**
Cultural Services Education N.E.C Post-Secondary Nontertiary Education Pre-Primary & Primary Education Secondary Education Tertiary Education	
S24	**Maldives Islamic University**
Post-Secondary Nontertiary Education Tertiary Education	
S25	**Maldives National University**
Education N.E.C Post-Secondary Nontertiary Education Tertiary Education	
S26	**Ministry of Foreign Affairs**
Executive and legislative organs, financial and fiscal affairs, external affairs	
S27	**Ministry of Health**
Health N.E.C Hospital Services Public Health Services Sickness & Disability Survivors	
S28	**Ministry of Economic Development**
General Economic, Commercial & Labor Affairs Police Services Transport	
S29	**Ministry of Tourism**
General Economic, Commercial & Labor Affairs Other Industries Transport	
S30	**Ministry of Youth and Sports**
Broadcasting & Publishing Services Education N.E.C	

Recreational & Sporting Services Religious & Other Community Services	
S31	**Ministry of Housing and Infrastructure**
Agriculture, Forestry, Fishing & Hunting Community Development Hospital Services Housing Development Mining, Manufacturing & Construction Protection of Biodiversity & Landscape Religious & Other Community Services Transport Waste Management Waste Water Management	
S32	**Ministry of Fisheries & Agriculture**
Agriculture, Forestry, Fishing & Hunting Fuel & Energy	
S33	**Ministry of Islamic Affairs**
Religious & Other Community Services	
S34	**Ministry of Environment and Energy**
Fuel & Energy Housing & Community Amenities N.E.C Protection of Biodiversity & Landscape Waste Management Waste Water Management Water Supply	
S35	**Attorney General's Office**
Public Order & Safety N.E.C	
S36	**Ministry Of Gender & Family**
Family & Children Social Protection N.E.C	
S37	**MOFT / Special Budget**
General Economic, Commercial & Labor Affairs Public Debt Transactions	
S38	**MOFT / Pension Budget**
General Economic, Commercial & Labor Affairs Old Age	

S39	Maldives Police Services
Police Services	
Prisons	
Public Order & Safety N.E.C	
S40	Maldives Customs Services
Executive and legislative organs, financial and fiscal affairs, external affairs	
S41	National Social Protection Agency
Public Health Services	
Sickness & Disability	
Survivors	
S42	Indhiraagaandhi Memorial Hospital (IGMH)
Health N.E.C	
Hospital Services	
Public Health Services	
Sickness & Disability	
S43	Councils
Community Development	

Funds Explanation

- **Consolidated Revenue Fund** – This is the fund to record the general revenues collected and domestic budget expenditures of government offices. Some business area's might not receive any revenue, thus they can skip this fund. But almost all government offices incur expenditures from this fund. By default there is only one sub fund for consolidated revenue fund, so everything must be recorded in sub fund C-GOM.

Double-Click to select Bussiness Area ->	B1240	Ministry of Islamic Affairs
Double-Click to select fund type ->	CONSOLIDATED_RE	CONSOLIDATED REVENUE FUND
Double-Click to select fund ->	C-GOM	Government of Maldives

- **Cash Grant** – This is the fund to record grants received as cash to implement recurrent programs/activities. Once you select this fund, you must also select the right sub fund to record the grants. Also, all the expenditures from that grant should be budgeted in the expenditure forms as well. Sub funds consist of donors, and all sub funds for cash grant starts with a "G". For example G-ADB, G-BRU.

Double-Click to select Bussiness Area ->	B1240	Ministry of Islamic Affairs
Double-Click to select fund type ->	CASH_GRANT	CASH GRANT
Double-Click to select fund ->	G-ADB	Asian Development Bank

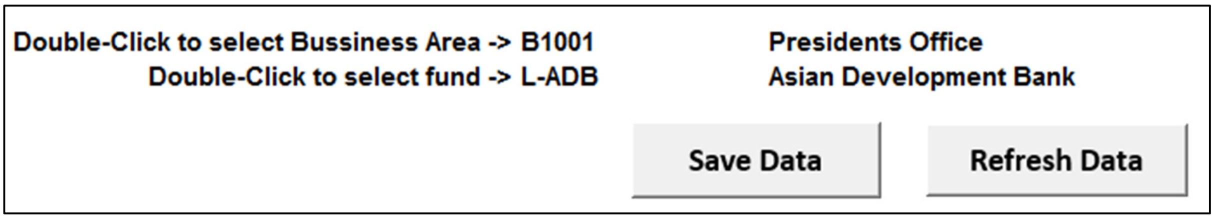
- **Trust Fund** – This is the fund to record revenue and expenditure projections for trust funds. Any business area that owns a trust fund should forecast their revenues and expenditures in this fund type. Once you select this fund, you must also select the right sub fund to input the revenues and expenditures. Sub funds define the specific trust fund. For example if you want to record revenues for Zakat fund, you must select Trust Fund, then select T-ZKT (Zakat Fund) from the sub fund selection.

Double-Click to select Bussiness Area ->	B1240	Ministry of Islamic Affairs
Double-Click to select fund type ->	TRUST_FUND	TRUST FUND
Double-Click to select fund ->	T-ZKT	Zakat Fund

- **Project Grant** – Project grants are grants we receive for specific projects, it could be a recurrent project, but usually we receive grants for capital projects (PSIP). Projects should have a project code (P-HTE011-155). You can only enter revenues up to the ceiling amount for project grants, and you can enter expenditures up to the revenue amount entered for the specific fund. Once you select this fund, you must also select the right sub fund to record the grants. Sub funds consist of donors, and all sub funds for project grant starts with a "D". For example D-ADB, D-BRU. You must record revenues, in order to record expenditures for this fund in the expenditure forms.

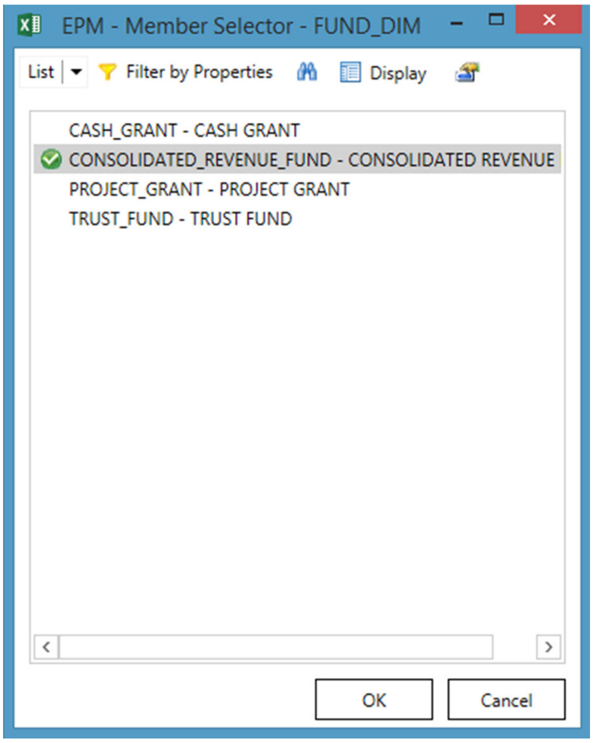
Double-Click to select Bussiness Area ->	B1240	Ministry of Islamic Affairs
Double-Click to select fund type ->	PROJECT_GRANT	PROJECT GRANT
Double-Click to select fund ->	D-BRU	Government of Brunei

Project Loan – Project loans are loans we receive for specific projects, it could be a recurrent project, but usually we receive loans for capital projects (PSIP). Projects should have a project code (P-HTE011-155). You can only enter inflows up to the ceiling amount for project loans, and you can enter expenditures up to the inflows amount entered for the specific fund. Once you select this fund, you must also select the right sub fund to record the loans. Sub funds consist of donors, and all sub funds for project loan starts with an "L" or an "X". For example X-ADB, L-BRU. You must record inflows, in order to record expenditures for this fund in the expenditure forms.



Revenue Input Form

Purpose of this form is to input the revenue forecasts for the budget by funds. Each business area should enter revenues for the following funds.



Steps to enter revenues

- Select the Business Area (Example : B1001 – President's Office)
- Select the Fund Type (Example : Project Grant)
- Select the Sub Fund (Example : D-ADB – Asian Development Bank)
- Hit Refresh – This is very important, if you do no refresh, the data you entered cannot be saved. So it is very important to hit refresh every time a selection changes from the top.
- Enter the forecasted revenues in the correct GL code.
- Hit Save
  Once the data has been saved, you can change selection to enter revenues to another business area or a fund. If so, repeat this process.

Loans/Inflows Input Form

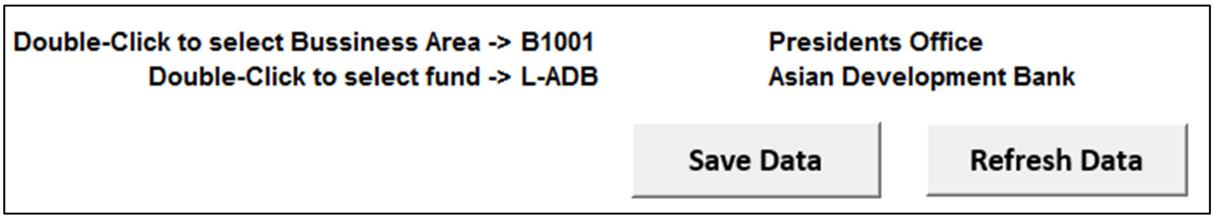
Purpose of this form is to input the inflows of loans and other financing instruments for the government. Any business area that has a project financed by a loan, bond etc. should use this form to record the forecasted inflows.

You can only enter inflows up to the ceiling amount for project loans, and you can enter expenditures up to the inflow amount entered for the specific fund. As this form is for only one fund type (Project Loan), you only need to select the right sub fund to record the loan. Sub funds consist of lending agency/country, and all sub funds for project loan starts with "X" or "L". For example X-ADB, L-BRU. You must record inflows, in order to record expenditures for this fund in the expenditure forms.

- L – Project Loans by Cash
- X – Project Loan directly disbursed

Steps to enter Inflows

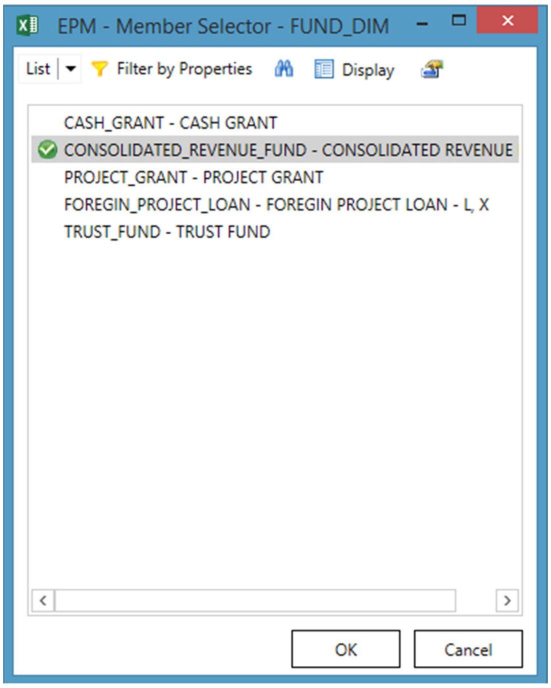
- Select the Business Area (Example : B1001 – President's Office)
- Select the Sub Fund (Example : L-ADB – Asian Development Bank)
- Hit Refresh – This is very important, if you do no refresh, the data you entered cannot be saved. So it is very important to hit refresh every time a selection changes from the top.
- Enter the forecasted inflows in the correct GL code.
- Hit Save
  Once the data has been saved, you can change selection to enter inflows to another business area or a sub fund. If so, repeat this process.



Expenditure Input Form

Purpose of this form is to input all the expenditures except for projects. For projects there is a separate form to input the expenditures.

Business area's should enter their forecasted expenditures by program for each fund using this form. The following funds are available in the form to input the expenditures.



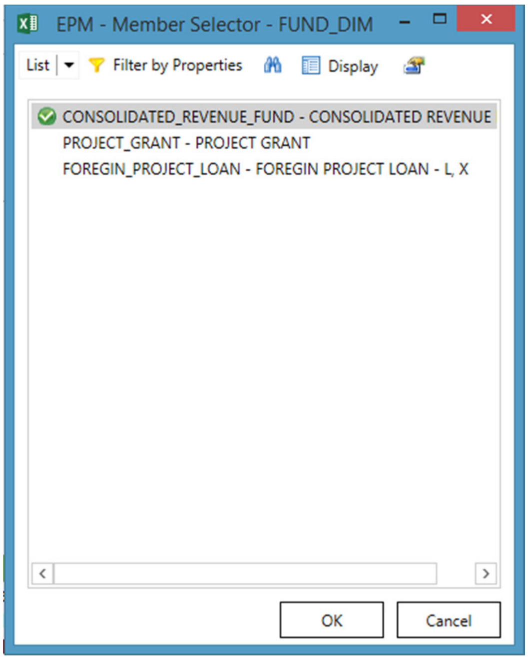
Steps to enter Expenditures

- Select the Business Area (Example : B1001 – President's Office)
- Select the Program (Example : PS010200 - Executive and legislative organs, Financial and Fiscal affairs)
- Select the Sub Program (Example : AS010200 – Act-Executive and legislative organs, Financial and Fiscal affairs)
- Select the Fund Type (Example : Project Grant)
- Select the Sub Fund (Example : D-ADB – Asian Development Bank)
- Hit Refresh – This is very important, if you do no refresh, the data you entered cannot be saved. So it is very important to hit refresh every time a selection changes from the top.
- Enter the forecasted expenditures in the correct GL code.
- Hit Save
  Once the data has been saved, you can change selection to enter expenditures to another business area, program or a fund. If so, repeat this process.

Projects Input Form

Purpose of this form is to input all the expenditures for projects. It could be either capital (PSIP) or even a recurrent project.

Business area's should enter their forecasted expenditures by program for each fund using this form. The following funds are available in the form to input the expenditures.



Steps to enter Expenditures

- Select the Business Area (Example : B1001 – President's Office)
- Select the Program (Example : PS010200 - Executive and legislative organs, Financial and Fiscal affairs)
- Select the Project (Example : P-JAS001-019 - Const.of Majistrate court - K.Guraidhoo)
- Select the Fund Type (Example : Project Grant)
- Select the Sub Fund (Example : D-ADB – Asian Development Bank)
- Hit Refresh – This is very important, if you do no refresh, the data you entered cannot be saved. So it is very important to hit refresh every time a selection changes from the top.
- Enter the forecasted expenditures in the correct GL code.
- Hit Save

Once the data has been saved, you can change selection to enter expenditures to another business area, program or a fund. If so, repeat this process

Annex: Classification of the Functions of Government

This annex describes the classification of expenditure according to the functions of government.

Introduction

6.126 The **Classification of Functions of Government** (COFOG) is a detailed classification of the functions, or socioeconomic objectives, that general government units aim to achieve through various kinds of expenditure. COFOG is integral to the GFS presentation. It is one of a family of four classifications referred to as classifications of expenditure according to purpose.[45] COFOG provides a classification of government outlays by functions that experiences have shown to be of general interest and useful to a wider variety of analytic applications. Statistics on health, education, social protection, and environmental protection, for example, can be used to study the effectiveness of government programs in those areas. In contrast, the Classification of Environmental Activities (CEA) is a functional classification that covers a more limited but specialized activity.[46]

6.127 While the COFOG as used in this *Manual* fully agrees with the OECD/UN classification, the concept is applied slightly differently in GFS. Final outlays are referred to in a general sense by the OECD/UN, and therefore include grants, loans, and/or subsidies. In GFS, COFOG is applied only to expenditure, comprising expense and the net investment in nonfinancial assets. Transactions in financial assets and liabilities, such as loans, are excluded when compiling COFOG data for GFS reporting purposes. For the general government sector, transactions in financial assets and liabilities are usually fungible, to such an extent that a functional classification of these financing activities may be less useful.

Structure of COFOG Classifications

6.128 The classification codes of COFOG are somewhat different from the structure of other GFS classification codes. The functions are classified using a three-level scheme. There are 10 first-level, or two-digit, categories, referred to as divisions. Examples are *health* (Division 07) and *social protection* (Division 10). Within each division, there are several groups, or three-digit categories, such as *hospital services* (Group 073) and *sickness and disability* (Group 101). Within each group, there are one or more classes, or four-digit categories, such as *nursing and convalescent home services* (Class 0734) and *disability* (Class 1012). All three classification levels and detailed descriptions of the contents of each class are reproduced in this annex. Table 6A.1 lists the divisions and groups. In the GFS framework, the prefix "7" has been added to align the COFOG codes with other GFS classification codes.

6.129 All expenditure on a particular function is aggregated in one category of COFOG regardless of the economic nature of the expenditure. That is, transfers payable in cash designed to be used for a particular function, the purchase of goods and services from a market producer that are transferred to households for the same function, the production of goods and services by a general government unit, and/or the net investment in a nonfinancial asset for that same function are all reported under the same function.

Uses of COFOG

6.130 COFOG permits trends in government expenditure on particular functions or policy purposes

[45] COFOG was produced by the Organisation for Economic Co-operation and Development (OECD) and was published together with the other three classifications in United Nations (UN), *Classifications of Expenditure according to Purpose* (New York, 2000). The other classifications are the Classifications of Individual Consumption According to Purpose (COICOP), the Classification of the Purpose of Nonprofit Institutions Serving Households (COPNI), and the Classification of the Outlays of Producers According to Purpose (COPP).

[46] CEA is one of the classifications and lists contained in the *System of Environmental-Economic Accounting Central Framework (SEEA)*. See Appendix 7 for a description of the linkages between GFS and the *SEEA*. For more details on CEA, also see the *Classification of Environmental Protection Activities and Expenditure* (*CEPA*) (UN, 2000c).

Table 6A.1 Classification of Expenditure by Functions of Government According to Divisions and Groups

7	**Total expenditure**		
701	**General public services**	**706**	**Housing and community amenities**
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7061	Housing development
7012	Foreign economic aid	7062	Community development
7013	General services	7063	Water supply
7014	Basic research	7064	Street lighting
7015	R&D General public services	7065	R&D Housing and community amenities
7016	General public services n.e.c.	7066	Housing and community amenities n.e.c.
7017	Public debt transactions	**707**	**Health**
7018	Transfers of a general character between different levels of government	7071	Medical products, appliances, and equipment
702	**Defense**	7072	Outpatient services
7021	Military defense	7073	Hospital services
7022	Civil defense	7074	Public health services
7023	Foreign military aid	7075	R&D Health
7024	R&D Defense	7076	Health n.e.c.
7025	Defense n.e.c.	**708**	**Recreation, culture, and religion**
703	**Public order and safety**	7081	Recreational and sporting services
7031	Police services	7082	Cultural services
7032	Fire protection services	7083	Broadcasting and publishing services
7033	Law courts	7084	Religious and other community services
7034	Prisons	7085	R&D Recreation, culture, and religion
7035	R&D Public order and safety	7086	Recreation, culture, and religion n.e.c.
7036	Public order and safety n.e.c.	**709**	**Education**
704	**Economic affairs**	7091	Pre-primary and primary education
7041	General economic, commercial, and labor affairs	7092	Secondary education
7042	Agriculture, forestry, fishing, and hunting	7093	Postsecondary nontertiary education
7043	Fuel and energy	7094	Tertiary education
7044	Mining, manufacturing, and construction	7095	Education not definable by level
7045	Transport	7096	Subsidiary services to education
7046	Communication	7097	R&D Education
7047	Other industries	7098	Education n.e.c.
7048	R&D Economic affairs	**710**	**Social protection**
7049	Economic affairs n.e.c.	7101	Sickness and disability
705	**Environmental protection**	7102	Old age
7051	Waste management	7103	Survivors
7052	Waste water management	7104	Family and children
7053	Pollution abatement	7105	Unemployment
7054	Protection of biodiversity and landscape	7106	Housing
7055	R&D Environmental protection	7107	Social exclusion n.e.c.
7056	Environmental protection n.e.c.	7108	R&D Social protection
		7109	Social protection n.e.c.

Note: R&D = research and development; n.e.c. = not elsewhere classified.

to be examined over time. Conventional government accounts are not usually suitable for this purpose because they reflect the organizational structures of governments. Not only might time series be distorted by organizational changes, but at a specific time some organizations may be responsible for more than one function, and responsibility for one function might be divided among several organizations. For example, if a government establishes a new department that brings together some of the functions previously administered by several departments or at several levels of government, it will not usually be possible to use conventional government accounts to compare expenditure on these purposes over time.

6.131 COFOG is also used for making international comparisons of the extent to which governments are involved in particular economic and social functions. Just as COFOG avoids the problems of organizational changes in a single government, so too does it avoid the problems of organizational differences among countries. In one country, for example, all functions connected with water supply may be undertaken by a single government agency, while in another country, they may be distributed among departments dealing with the environment, housing, or industrial development.

6.132 For particular kinds of analyses, COFOG provides key aggregates that could be used as indicators or measures of results. For example, in studies of social assistance, information on past expenditure on the social protection function could give an indication of changes in the support provided by government for the welfare of the population. Similarly, analyzing the impact of economic growth on the environment may require information on the expenditure on environmental protection.

Individual versus Collective Goods and Services

6.133 Government services can benefit the community either individually or collectively. COFOG is used to distinguish between individual and collective goods and services provided by general government units. The COFOG functions are defined so that they represent individual or collective consumption, but not both.

6.134 A **collective service** is a service provided simultaneously to all members of the community or to all members of a particular section of the community, such as all households living in a particular region. Other characteristics of these collective services may be summarized as follows:

- The use of such services is usually passive and does not require the explicit agreement or active participation of all the individuals concerned.
- The provision of a collective service to one individual does not reduce the amount available to others in the same community or section of the community. There is no rivalry in consuming these services.

6.135 An **individual consumption good or service** is one that is acquired by a household and used to satisfy the needs or wants of members of that household. Individual goods and services are essentially "private" as distinct from "public" goods and services. They have the following characteristics:

- It must be possible to observe and record the acquisition of the good or service by an individual household or member thereof as well as the time at which it took place.
- The household must have agreed to accept the provision of the good or service and to take whatever action is necessary to make it possible—for example, by attending a school or clinic.
- The good or service must be such that its acquisition by one household or person, or possibly by a small, restricted group of persons, precludes its acquisition by other households or persons.

6.136 An important characteristic of an individual good or service is that its acquisition by one household, person, or group of persons brings no (or very little) benefit to the rest of the community. The borderline between individual goods and services and collective services is not always clear. While the provision of certain individual health or education services (e.g., vaccination or immunization) may bring some external benefits to the rest of the community, in general, the individuals concerned derive the main benefit. When a government unit incurs expenditure on the provision of individual goods or services, it must decide not only how much to spend in total but how to allocate, or distribute, the goods or services among individual members of the community. In contrast, in the case of collective services, all members of the community benefit from such services.

6.137 Expenditure incurred by governments in connection with individual services such as health and education are to be treated as collective services when they are concerned with the formulation and administration of government policy, the setting and enforcement of public standards, the regulation, licensing, or supervision of producers, etc. For example, the expenditure incurred by ministries of health or education at a national level are to be included in collective consumption expenditure as they are concerned with general matters of policy, standards, and regulation. On the other hand, any overhead expenses connected with the administration or functioning of a group of hospitals, schools, colleges, or similar institutions are to be included in individual expenditure. For example, if a group of private hospitals has a central unit that provides certain common services such as purchasing, laboratories, ambulances, or other facilities, the costs of these common services would be taken into account in the prices charged to patients. The same principle must be followed when the hospitals are nonmarket producers: all the costs that are associated with the provision of services to particular individuals, including those of any central units providing common services, should be included in the value of expenditure on individual services.

6.138 All of classes 701 to 706 are collective services, as are sections 7075 and 7076 of health; sections 7083 to 7086 of recreation, culture, and religion; sections 7097 and 7098 of education; and sections 7108 and 7109 of social protection. These sections cover expenditure on general administration, regulation, research that is not recorded as investment in nonfinancial assets, and so on. The remaining sections of health, recreation, culture and religion, education, and social protection (which dominate each of the classes) are considered to be individual services.

6.139 In this annex, each class is marked "CS" or "IS" to designate it as collective services or individual services, respectively. This distinction is used for the computation of final consumption expenditure and actual final consumption of the general government and household sectors in the national accounts, as described in paragraphs A7.53–A7.62. Purchases of goods and services that are provided to individual households or persons are treated as social transfers in kind in the *2008 SNA* so that the actual final consumption of government and households, in addition to their final consumption expenditure, can be computed. Therefore, statistics compiled for each economic type of expenditure by function are needed for compiling national accounts according to the *2008 SNA*.

Units of Classification

6.140 The units of classification are, in principle, individual transactions. Each purchase of goods and services, wages payable, transfer, or other expenditure should be assigned a COFOG code according to the function that the transaction serves. For most expenditure, however, it will generally not be possible to use transactions as the unit of classification and institutional units may also not necessarily be performing a single function. Instead, COFOG codes may best be done at the smallest level of entities, regardless of their status as institutional units. Functions often have to be assigned to all transactions of agencies, offices, programs, bureaus, and similar smaller entities within government departments or ministries.

6.141 When these smaller government entities rather than transactions are used for classification, it may happen that the smallest entity that can be identified in the government accounts may perform more than one COFOG function. If possible, the expenditure of multifunction entities should be allocated among COFOG functions using a relevant physical indicator, such as hours worked by employees. It may be possible only to assign all expenditure by multifunction entities to whichever purpose appears to account for the largest part of expenditure.

6.142 A single classification cannot serve all analytic purposes. The selection of functions in COFOG is based on judgment. The scope of each function could be broader or narrower, and completely different functions could have been included. For example, expenditure for medical schools is classified in COFOG as education rather than health. Also, research and development could be a function of its own, but in COFOG, research and development expenditure is shown separately, classified according to the function the goal of the research and development most closely serves. Thus, COFOG statistics must be used with care to be sure that the desired coverage is obtained for a specific analytic purpose.

Problems in Identifying Functions of Government

Shared Expenditure

6.143 Government ministries generally are responsible for the formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets; for the preparation (in some countries) and enforcement of legislation; and for the production and dissemination of general information, technical documentation, and statistics. Consequently, the expenditure of these ministries has to be shared across the classes for which they are responsible. For example, the expenditure of a ministry of transport should be divided between *road transport* (70451), *water transport* (70452), *railway transport* (70453), *air transport* (70454), and *pipeline and other transport* (70455).

Administrative Expenditure

6.144 Administrative expenditure on general services, such as personnel services, supply and purchasing services, accounting and auditing services, and computer and data processing services, undertaken by ministries or units within ministries should be classified at the most detailed level possible. If administrative expenditure overlaps two or more classes, an attempt should be made to apportion expenditure between the classes concerned. If this approach is not feasible, the total should be allocated to that class that accounts for the largest part of the total expenditure.

Subsidies

6.145 Particular difficulties may arise with regard to subsidies. The main objective behind such government support may be, for example, to assure capacity to build naval vessels considered vital to national defense, to maintain living standards of important groups such as farmers or miners, or to provide employment for workers in underutilized hospitals. These political objectives are not to be confused with functions as the term is used in COFOG. Hence, a government subsidy to shipyards is classified under *manufacturing* (70442), and grants to hospitals are classified under *hospital services* (7073) regardless of the ultimate purposes. Subsidies and grants designed chiefly to increase employment opportunities in general are an exception to this rule. Because such programs do not focus on any single industry, they are classified under *general labor affairs* (70412).

Consumption of Fixed Capital

6.146 It is likely that consumption of fixed capital will be difficult to allocate by function, especially if only aggregated figures for total government capital stock and consumption of fixed capital are compiled. In these circumstances, approximations will have to be used. One possibility may be to distribute consumption of fixed capital according to book value depreciation, if it is available for detailed organizational units within government. Another approach would be to distribute consumption of fixed capital among functions in proportion to the net acquisition of fixed assets over a number of earlier years.

6.147 Another caution regarding the use of COFOG statistics relates to net investment in nonfinancial assets. Because expenditure classified by COFOG includes consumption of fixed capital as an expense, and includes it in the calculation of net investment in nonfinancial assets (deducted from acquisition minus disposals), the consumption of fixed capital will net out in COFOG data. However, if a functional classification is compiled for expense items only, this will include consumption of fixed capital representing part of the resource cost of using previously acquired fixed assets.

Cross-Classification of Expenditure

6.148 The economic and functional classifications of expenditure can be cross-classified as illustrated in Table 6A.2. A cross-classification of COFOG with each of the categories of the economic classification of expense is analytically useful. The cross-classification allows an analysis of:

- The inputs, which show how governments perform their functions, and the outputs, which show what governments are doing
- How governments carry out their public expenditure policy functions to meet social objectives
- The changes in the composition of expenditure over time to serve specific policy objectives
- Comparison of how specific functions are carried out by different governments.

6.149 Table 6A.2 includes a column for each major economic type of expense and for net investment in nonfinancial assets. As indicated earlier, this classification is needed to compile data on the actual final consumption of the general government and households (see paragraph 6.139).

Detailed Classification of the Functions of Government

6.150 As outlined earlier, the complete Classification of the Functions of Government (COFOG) has three levels of detail: Divisions, Groups, and Classes.

Table 6A.2 Cross-Classification of Expenditure by Functional and Economic Classifications

	Compensation of employees [GFS]	Use of goods and services	Consumption of fixed capital [GFS]	Interest [GFS]	Subsidies	Grants	Social benefits [GFS]	Other expense	Net Investment in nonfinancial assets
General public services									
Defense									
Public order and safety									
Economic affairs									
Environmental protection									
Housing and community amenities									
Health									
Recreation, culture, and religion									
Education									
Social protection									

[1]Consumption of fixed capital is a cost (expense) for a general government unit and reduces the value of nonfinancial assets. The net effect of consumption of fixed capital on total expenditure is thus zero.

The Divisions could be seen as the broad objectives of government, while the Groups and Classes detail the means by which these broad objectives are achieved. The classification numbers have been modified slightly to conform with the coding system of this *Manual*. The numeral "7" is prefixed to all codes and the punctuation separating Divisions, Groups, and Classes are deleted. In addition, where appropriate, reference has been made to expenditure rather than outlays. Otherwise, these descriptions are the same as those of the United Nations Statistical Division.[47]

[47] See http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4&Top=1&Lg=1.

701 GENERAL PUBLIC SERVICES

7011 EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS

70111 Executive and legislative organs (CS)

- Administration, operation, or support of executive and legislative organs:

Includes: office of the chief executive at all levels of government—office of the monarch, governor-general, president, prime minister, governor, mayor, etc.; legislative bodies at all levels of government—parliaments, chambers of deputies, senates, assemblies, town councils, etc.; advisory, administrative, and political staffs attached to chief executive offices and legislatures;

libraries and other reference services serving mainly executive and legislative organs; physical amenities provided to the chief executive, the legislature, and their aides; permanent or ad hoc commissions and committees created by or acting on behalf of the chief executive or legislature.

Excludes: ministerial offices, offices of heads of departments of local governments, interdepartmental committees, etc. concerned with a specific function (classified according to function).

70112 Financial and fiscal affairs (CS)

- Administration of financial and fiscal affairs and services; management of public funds and public debt; operation of taxation schemes
- Operation of the treasury or ministry of finance, the budget office, the inland revenue agency, the customs authorities, the accounting and auditing services
- Production and dissemination of general information, technical documentation and statistics on financial and fiscal affairs and services.

Includes: financial and fiscal affairs and services at all levels of government.

Excludes: underwriting or flotation charges and interest payments on government loans (70170); supervision of the banking industry (70411).

70113 External affairs (CS)

- Administration of external affairs and services
- Operation of the ministry of external affairs and diplomatic and consular missions stationed abroad or at offices of international organizations; operation or support of information and cultural services for distribution beyond national boundaries; operation or support of libraries, reading rooms, and reference services located abroad
- Regular subscriptions and special contributions to meet general operating expenses of international organizations.

Excludes: economic aid to developing countries and countries in transition (70121); economic aid missions accredited to foreign governments (70121); contributions to aid programs administered by international or regional organizations (70122); military units stationed abroad (70210); military aid to foreign countries (70230); general foreign economic and commercial affairs (70411); tourism affairs and services (70473).

7012 FOREIGN ECONOMIC AID

70121 Economic aid to developing countries and countries in transition (CS)

- Administration of economic cooperation with developing countries and countries in transition
- Operation of economic aid missions accredited to foreign governments; operation or support of technical assistance programs, training programs, and fellowship and scholarship schemes
- Economic aid in the form of grants (in cash or in kind) or loans (regardless of interest charged).

Excludes: contributions to economic development funds administered by international or regional organizations (70122); military aid to foreign countries (70230).

70122 Economic aid routed through international organizations (CS)

- Administration of economic aid routed through international organizations
- Contributions in cash or in kind to economic development funds administered by international, regional, or other multinational organizations.

Excludes: aid to international peacekeeping operations (70230).

7013 GENERAL SERVICES

This group covers services that are not connected with a specific function and that are usually undertaken by central offices at the various levels of government. It also covers those services connected with a particular function that are undertaken by such central offices. For example, the compilation of industry, environment, health, or education statistics by a central statistical agency is included here.

70131 General personnel services (CS)

- Administration and operation of general personnel services, including development and implementation of general personnel policies and procedures covering selection, promotion, rating methods, the description, evaluation and classification of jobs, the administration of civil service regulations, and similar matters.

Excludes: personnel administration and services connected with a specific function (classified according to function).

70132 Overall planning and statistical services (CS)

- Administration and operation of overall economic and social planning services and of overall statistical services, including formulation, coordination, and monitoring of overall economic and social plans and programs and of overall statistical plans and programs.

Excludes: economic and social planning services and statistical services connected with a specific function (classified according to function).

70133 Other general services (CS)

- Administration and operation of other general services, such as centralized supply and purchasing services, maintenance and storage of government records and archives, operation of government-owned or -occupied buildings, central motor vehicle pools, government-operated printing offices, centralized computer and data processing services, etc.

Excludes: other general services connected with a specific function (classified according to function).

7014 BASIC RESEARCH

Basic research is experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without any particular application or use in view.

70140 Basic research (CS)

- Administration and operation of government agencies engaged in basic research
- Grants, loans, or subsidies to support basic research undertaken by nongovernment bodies such as research institutes and universities.

Excludes: applied research and experimental development (classified by function).

7015 R&D GENERAL PUBLIC SERVICES

Applied research is original investigation undertaken in order to acquire new knowledge, but directed primarily toward a specific practical aim or objective.

Experimental development is systematic work, drawing on existing knowledge gained from research and practical experience that is directed to producing new materials, products, and devices; to installing new processes, systems, and services; or to improving substantially those already produced or installed.

70150 R&D General public services (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to general public services
- Grants, loans, or subsidies to support applied research and experimental development related to general public services undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7016 GENERAL PUBLIC SERVICES N.E.C.

70160 General public services n.e.c. (CS)

- Administration, operation, or support of general public services, such as registration of voters, holding of elections and referendums, administration of nonself-governing and trust territories, etc.

Includes: general public services that cannot be assigned to (7011), (7012), (7013), (7014), or (7015).

Excludes: public debt transactions (7017); transfers of a general character between different levels of government (7018).

7017 PUBLIC DEBT TRANSACTIONS

70170 Public debt transactions (CS)

- Interest payments and expense for underwriting and floating government loans.

Excludes: administrative costs of public debt management (70112).

7018 TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT

70180 Transfers of a general character between different levels of government (CS)

- Transfers between different levels of government that are of a general character and not allocated to a particular function.

702 DEFENSE

7021 MILITARY DEFENSE

70210 Military defense (CS)

- Administration of military defense affairs and services
- Operation of land, sea, air, and space defense forces; operation of engineering, transport, communication, intelligence, personnel, and other noncombat defense forces; operation or support of reserve and auxiliary forces of the defense establishment.

Includes: offices of military attachés stationed abroad; field hospitals.

Excludes: military aid missions (70230); base hospitals (7073); military schools and colleges where curricula resemble those of civilian institutions even though attendance may be limited to military personnel and their families (7091), (7092), (7093), or (7094); pension schemes for military personnel (7102).

7022 CIVIL DEFENSE

70220 Civil defense (CS)

- Administration of civil defense affairs and services; formulation of contingency plans; organization of exercises involving civilian institutions and populations
- Operation or support of civil defense forces.

Excludes: civil protection services (70320); purchase and storage of food, equipment, and other supplies for emergency use in the case of peacetime disasters (71090).

7023 FOREIGN MILITARY AID

70230 Foreign military aid (CS)

- Administration of military aid and operation of military aid missions accredited to foreign governments or attached to international military organizations or alliances
- Military aid in the form of grants (in cash or in kind), loans (regardless of interest charged), or loans of equipment; contributions to international peacekeeping forces, including the assignment of manpower.

7024 R&D DEFENSE

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70240 R&D Defense (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to defense
- Grants, loans, or subsidies to support applied research and experimental development related to defense undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7025 DEFENSE N.E.C.

70250 Defense n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to defense; preparation and enforcement of legislation relating to defense; production and dissemination of general information, technical documentation, and statistics on defense; etc.

Includes: defense affairs and services that cannot be assigned to (7021), (7022), (7023), or (7024).

Excludes: administration of war veterans' affairs (7102).

703 PUBLIC ORDER AND SAFETY

7031 POLICE SERVICES

70310 Police services (CS)

- Administration of police affairs and services, including alien registration, issuing work and travel documents to immigrants, maintenance of arrest records and statistics related to police work, road traffic regulation and control, prevention of smuggling, and control of offshore and ocean fishing
- Operation of regular and auxiliary police forces, of port, border, and coast guards, and of other

special police forces maintained by public authorities; operation of police laboratories; operation or support of police training programs.

Includes: traffic wardens.

Excludes: police colleges offering general education in addition to police training (7091), (7092), (7093), or (7094).

7032 FIRE PROTECTION SERVICES

70320 Fire protection services (CS)

- Administration of fire prevention and firefighting affairs and services
- Operation of regular and auxiliary fire brigades and of other fire prevention and firefighting services maintained by public authorities; operation or support of fire prevention and firefighting training programs.

Includes: civil protection services such as mountain rescue, beach surveillance, evacuation of flooded areas, etc.

Excludes: civil defense (70220); forces especially trained and equipped for fighting or preventing forest fires (70422).

7033 LAW COURTS

70330 Law courts (CS)

- Administration, operation, or support of civil and criminal law courts and the judicial system, including enforcement of fines and legal settlements imposed by the courts and operation of parole and probation systems
- Legal representation and advice on behalf of government or on behalf of others provided by government in cash or in services.

Includes: administrative tribunals, ombudsmen, and the like.

Excludes: prison administration (70340).

7034 PRISONS

70340 Prisons (CS)

- Administration, operation, or support of prisons and other places for the detention or rehabilitation of criminals such as prison farms, workhouses, reformatories, borstals, asylums for the criminally insane, etc.

7035 R&D PUBLIC ORDER AND SAFETY

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70350 R&D Public order and safety (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to public order and safety
- Grants, loans, or subsidies to support applied research and experimental development related to public order and safety undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7036 PUBLIC ORDER AND SAFETY N.E.C.

70360 Public order and safety n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to public order and safety; preparation and enforcement of legislation and standards for the provision of public order and safety; production and dissemination of general information, technical documentation, and statistics on public order and safety.

Includes: public order and safety affairs and services that cannot be assigned to (7031), (7032), (7033), (7034), or (7035).

704 ECONOMIC AFFAIRS

7041 GENERAL ECONOMIC, COMMERCIAL, AND LABOR AFFAIRS

70411 General economic and commercial affairs (CS)

- Administration of general economic and commercial affairs and services, including general foreign commercial affairs; formulation and implementation of general economic and commercial policies; liaison among different branches of government and between government and business
- Regulation or support of general economic and commercial activities such as export and import trade as a whole, commodity and equity markets, overall income controls, general trade promotion

activities, general regulation of monopolies and other restraints on trade and market entry, etc.; supervision of the banking industry

- Operation or support of institutions dealing with patents, trademarks, copyrights, company registration, weather forecasting, standards, hydrologic surveys, geodesic surveys, etc.
- Grants, loans, or subsidies to promote general economic and commercial policies and programs.

Includes: consumer education and protection.

Excludes: economic and commercial affairs of a particular industry (classified to (7042) through (7047) as appropriate).

70412 General labor affairs (CS)

- Administration of general labor affairs and services; formulation and implementation of general labor policies; supervision and regulation of labor conditions (hours of work, wages, safety, etc.); liaison among different branches of government and between government and overall industrial, business, and labor organizations
- Operation or support of general programs or schemes to facilitate labor mobility, to reduce sex, race, age, and other discrimination, to reduce the rate of unemployment in distressed or underdeveloped regions, to promote the employment of disadvantaged or other groups characterized by high unemployment rates, etc.; operation of labor exchanges; operation or support of arbitration and mediation services
- Production and dissemination of general information, technical documentation, and statistics on general labor affairs and services
- Grants, loans, or subsidies to promote general labor policies and programs.

Excludes: labor affairs of a particular industry (classified to (7042) through (7047) as appropriate); provision of social protection in the form of cash benefits and benefits in kind to persons who are unemployed (71050).

7042 AGRICULTURE, FORESTRY, FISHING, AND HUNTING

70421 Agriculture (CS)

- Administration of agricultural affairs and services; conservation, reclamation, or expansion of arable land; agrarian reform and land settlement; supervision and regulation of the agricultural industry
- Construction or operation of flood control, irrigation, and drainage systems, including grants, loans, or subsidies for such works
- Operation or support of programs or schemes to stabilize or improve farm prices and farm incomes; operation or support of extension services or veterinary services to farmers, pest control services, crop inspection services, and crop grading services
- Production and dissemination of general information, technical documentation, and statistics on agricultural affairs and services
- Compensation, grants, loans, or subsidies to farmers in connection with agricultural activities, including payments for restricting or encouraging output of a particular crop or for allowing land to remain noncultivated.

Excludes: multipurpose development projects (70474).

70422 Forestry (CS)

- Administration of forestry affairs and services; conservation, extension, and rationalized exploitation of forest reserves; supervision and regulation of forest operations and issuance of tree-felling licenses
- Operation or support of reforestation work, pest and disease control, forest firefighting and fire prevention services, and extension services to forest operators
- Production and dissemination of general information, technical documentation, and statistics on forestry affairs and services
- Grants, loans, or subsidies to support commercial forest activities.

Includes: forest crops in addition to timber.

70423 Fishing and hunting (CS)

This class covers both commercial fishing and hunting, and fishing and hunting for sport. The fishing and hunting affairs and services listed here refer to activities that take place outside natural parks and reserves.

- Administration of fishing and hunting affairs and services; protection, propagation, and rationalized exploitation of fish and wildlife stocks;

supervision and regulation of freshwater fishing, coastal fishing, ocean fishing, fish farming, wildlife hunting, and issuance of fishing and hunting licenses

- Operation or support of fish hatcheries, extension services, stocking or culling activities, etc.
- Production and dissemination of general information, technical documentation, and statistics on fishing and hunting affairs and services
- Grants, loans, or subsidies to support commercial fishing and hunting activities, including the construction or operation of fish hatcheries.

Excludes: control of offshore and ocean fishing (70310); administration, operation, or support of natural parks and reserves (70540).

7043 FUEL AND ENERGY

70431 Coal and other solid mineral fuels (CS)

This class covers coal of all grades, lignite, and peat, irrespective of the method used in their extraction or beneficiation, and the conversion of these fuels to other forms, such as coke or gas.

- Administration of solid mineral fuel affairs and services; conservation, discovery, development, and rationalized exploitation of solid mineral fuel resources; supervision and regulation of the extraction, processing, distribution, and use of solid mineral fuels
- Production and dissemination of general information, technical documentation, and statistics on solid mineral fuel affairs and services
- Grants, loans, or subsidies to support the solid mineral fuel industry and the coke, briquette, or manufactured gas industries.

Excludes: solid mineral fuel transportation affairs (classified to the appropriate class of group 7045).

70432 Petroleum and natural gas (CS)

This class covers natural gas, liquefied petroleum gases and refinery gases, oil from wells or other sources, such as shale or tar sands, and the distribution of town gas regardless of its composition.

- Administration of petroleum and natural gas affairs and services; conservation, discovery, development, and rationalized exploitation of petroleum and natural gas resources; supervision and regulation of the extraction, processing, distribution, and use of petroleum and natural gas
- Production and dissemination of general information, technical documentation, and statistics on petroleum and natural gas affairs and services
- Grants, loans, or subsidies to support the petroleum extraction industry and the industry refining crude petroleum and related liquid and gaseous products.

Excludes: petroleum or gas transportation affairs (classified to the appropriate class of group 7045).

70433 Nuclear fuel (CS)

- Administration of nuclear fuel affairs and services; conservation, discovery, development, and rationalized exploitation of nuclear material resources; supervision and regulation of the extraction and processing of nuclear fuel materials and of the manufacture, distribution, and use of nuclear fuel elements
- Production and dissemination of general information, technical documentation, and statistics on nuclear fuel affairs and services
- Grants, loans, or subsidies to support the nuclear materials mining industry and the industries processing such materials.

Excludes: nuclear fuel transportation affairs (classified to the appropriate class of group 7045); disposal of radioactive wastes (70510).

70434 Other fuels (CS)

- Administration of affairs and services involving fuels, such as alcohol, wood and wood wastes, bagasse, and other noncommercial fuels
- Production and dissemination of general information, technical documentation, and statistics on availability, production, and utilization of such fuels
- Grants, loans, or subsidies to promote the use of such fuels for the production of energy.

Excludes: forest management (70422); wind and solar heat (70435) or (70436); geothermal resources (70436).

70435 Electricity (CS)

This class covers both traditional sources of electricity, such as thermal or hydro supplies, and newer sources, such as wind or solar heat.

- Administration of electricity affairs and services; conservation, development, and rationalized exploitation of electricity supplies; supervision and regulation of the generation, transmission, and distribution of electricity
- Construction or operation of nonenterprise-type electricity supply systems
- Production and dissemination of general information, technical documentation, and statistics on electricity affairs and services
- Grants, loans, or subsidies to support the electricity supply industry, including such expenditure for the construction of dams and other works, designed chiefly to provide electricity.

Excludes: nonelectric energy produced by wind or solar heat (70436).

70436 Nonelectric energy (CS)

- Administration of nonelectric energy affairs and services that chiefly concern the production, distribution, and utilization of heat in the form of steam, hot water, or hot air
- Construction or operation of nonenterprise-type systems supplying nonelectric energy
- Production and dissemination of general information, technical documentation, and statistics on availability, production, and utilization of nonelectric energy
- Grants, loans, or subsidies to promote the use of nonelectric energy.

Includes: geothermal resources; nonelectric energy produced by wind or solar heat.

7044 MINING, MANUFACTURING, AND CONSTRUCTION

70441 Mining of mineral resources other than mineral fuels (CS)

This class covers metal-bearing minerals, sand, clay, stone, chemical and fertilizer minerals, salt, gemstones, asbestos, gypsum, etc.

- Administration of mining and mineral resource affairs and services; conservation, discovery, development, and rationalized exploitation of mineral resources; supervision and regulation of prospecting, mining, marketing, and other aspects of mineral production
- Production and dissemination of general information, technical documentation, and statistics on mining and mineral resource affairs and services
- Grants, loans, or subsidies to support commercial mining activities.

Includes: issuance of licenses and leases, regulation of production rates, inspection of mines for conformity to safety regulations, etc.

Excludes: coal and other solid fuels (70431), petroleum and natural gas (70432), and nuclear fuel materials (70433).

70442 Manufacturing (CS)

- Administration of manufacturing affairs and services; development, expansion, or improvement of manufacturing; supervision and regulation of the establishment and operation of manufacturing plants; liaison with manufacturers' associations and other organizations interested in manufacturing affairs and services
- Production and dissemination of general information, technical documentation, and statistics on manufacturing activities and manufactured products
- Grants, loans, or subsidies to support manufacturing enterprises.

Includes: inspection of manufacturing premises for conformity with safety regulations, protection of consumers against dangerous products, etc.

Excludes: affairs and services concerning the coal processing industry (70431), the petroleum refinery industry (70432), or the nuclear fuel industry (70433).

70443 Construction (CS)

- Administration of construction affairs and services; supervision of the construction industry; development and regulation of construction standards
- Production and dissemination of general information, technical documentation, and statistics on construction affairs and services.

Includes: issuance of certificates permitting occupancy, inspection of construction sites for conformity with safety regulations, etc.

Excludes: grants, loans, and subsidies for the construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); development and regulation of housing standards (70610).

7045 TRANSPORT

70451 Road transport (CS)

- Administration of affairs and services concerning operation, use, construction, and maintenance of road transport systems and facilities (roads, bridges, tunnels, parking facilities, bus terminals, etc.)
- Supervision and regulation of road users (vehicle and driver licensing, vehicle safety inspection, size and load specifications for passenger and freight road transport, regulation of hours of work of bus, coach and lorry drivers, etc.), road transport system operations (granting of franchises, approval of freight tariffs and passenger fares, and of hours and frequency of service, etc.), and road construction and maintenance
- Construction or operation of nonenterprise-type road transport systems and facilities
- Production and dissemination of general information, technical documentation, and statistics on road transport system operations and on road construction activities
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of road transport systems and facilities.

Includes: highways, urban roads, streets, bicycle paths, and footpaths.

Excludes: road traffic control (70310); grants, loans, and subsidies to road vehicle manufacturers (70442); street cleaning (70510); construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of urban highways with noise reducing surfaces (70530); street lighting (70640).

70452 Water transport (CS)

- Administration of affairs and services concerning operation, use, construction, and maintenance of inland, coastal, and ocean water transport systems and facilities (harbors, docks, navigation aids and equipment, canals, bridges, tunnels, channels, breakwaters, piers, wharves, terminals, etc.)
- Supervision and regulation of water transport users (registration, licensing and inspection of vessels and crews, regulations concerning passenger safety and freight security, etc.), water transport system operations (granting of franchises, approval of freight tariffs and passenger fares, and of hours and frequency of service, etc.), and water transport facility construction and maintenance
- Construction or operation of nonenterprise-type water transport systems and facilities (such as ferries)
- Production and dissemination of general information, technical documentation, and statistics on water transport system operations and water transport facility construction activities
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of water transport systems and facilities.

Includes: radio and satellite navigation aids; emergency rescue and towing services.

Excludes: grants, loans, and subsidies to shipbuilders (70442).

70453 Railway transport (CS)

- Administration of affairs and services concerning operation, use, construction, or maintenance of railway transport systems and facilities (railway roadbeds, terminals, tunnels, bridges, embankments, cuttings, etc.)
- Supervision and regulation of railway users (rolling stock condition, roadbed stability, passenger safety, security of freight, etc.), railway transport system operations (granting of franchises, approval of freight tariffs and passenger fares, and of hours and frequency of service, etc.), and railway construction and maintenance
- Construction or operation of nonenterprise-type railway transport systems and facilities
- Production and dissemination of general information, technical documentation, and statistics on railway transport system operations and railway construction activities
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of railway transport systems and facilities.

Includes: long-line and interurban railway transport systems, urban rapid transit railway transport systems, and street railway transport systems; acquisition and maintenance of rolling stock.

Excludes: grants, loans, and subsidies to rolling stock manufacturers (70442); construction of noise embankments, hedges, and other anti-noise facilities, including the resurfacing of sections of railways with noise reducing surfaces (70530).

70454 Air transport (CS)

- Administration of affairs and services concerning operation, use, construction, and maintenance of air transport systems and facilities (airports, runways, terminals, hangars, navigation aids and equipment, air control amenities, etc.)
- Supervision and regulation of air transport users (registration, licensing, and inspection of aircraft, pilots, crews, ground crews, regulations concerning passenger safety, investigation of air transport accidents, etc.), air transport system operations (allocation of routes, approval of freight tariffs and passenger fares, and of frequency and levels of service, etc.), and air transport facility construction and maintenance
- Construction or operation of nonenterprise-type public air transport services and facilities
- Production and dissemination of general information, technical documentation, and statistics on air transport system operations and on air transport facility construction
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of air transport systems and facilities.

Includes: radio and satellite navigation aids; emergency rescue services; scheduled and nonscheduled freight and passenger services; regulation and control of flying by private individuals.

Excludes: grants, loans, and subsidies to aircraft manufacturers (70442).

70455 Pipeline and other transport (CS)

- Administration of affairs and services concerning operation, use, construction, and maintenance of pipeline and other transport systems (funiculars, cable cars, chairlifts, etc.)
- Supervision and regulation of users of pipeline and other transport systems (registration, licensing, inspection of equipment, operator skills and training, safety standards, etc.); pipeline and other transport systems operations (granting of franchises, setting tariffs, frequency, and levels of service, etc.), and pipeline and other transport systems construction and maintenance
- Construction or operation of nonenterprise-type pipeline and other transport systems
- Production and dissemination of general information, technical documentation, and statistics on the operation and construction of pipeline and other transport systems
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of pipeline and other transport systems.

7046 COMMUNICATION

70460 Communication (CS)

- Administration of affairs and services concerning construction, extension, improvement, operation, and maintenance of communication systems (postal, telephone, telegraph, wireless, and satellite communication systems)
- Regulation of communication system operations (granting of franchises; assignment of frequencies, specification of markets to be served and tariffs to be charged, etc.)
- Production and dissemination of general information, technical documentation, and statistics on communication affairs and services
- Grants, loans, or subsidies to support the construction, operation, maintenance, or upgrading of communication systems.

Excludes: radio and satellite navigation aids for water transport (70452) and air transport (70454); radio and television broadcasting systems (70830).

7047 OTHER INDUSTRIES

70471 Distributive trades, storage, and warehousing (CS)

- Administration of affairs and services concerning the distributive trade and the storage and warehousing industry
- Supervision and regulation of wholesale and retail trade (licensing, sales practices, labeling of packaged food and other goods intended for household consumption, inspection of scales and other

weighing machines, etc.) and the storage and warehousing industry (including licensing and control of government-bonded warehouses, etc.)

- Administration of price control and rationing schemes operating through retailers or wholesalers regardless of the type of goods involved or intended consumer; administration and provision of food and other such subsidies to the general public
- Production and dissemination of information to the trade and to the public on prices, the availability of goods, and other aspects of the distributive trade and the storage and warehousing industry; compilation and publication of statistics on the distributive trade and the storage and warehousing industry
- Grants, loans, or subsidies to support the distributive trade and to the storage and warehousing industry.

Excludes: administration of price and other controls applied to the producer (classified according to function); food and other such subsidies applicable to particular population groups or individuals (710).

70472 Hotels and restaurants (CS)

- Administration of affairs and services concerning construction, extension, improvement, operation, and maintenance of hotels and restaurants
- Supervision and regulation of hotel and restaurant operations (regulations governing prices, cleanliness, and sales practices, hotel and restaurant licensing, etc.)
- Production and dissemination of general information, technical documentation, and statistics on hotel and restaurant affairs and services
- Grants, loans, or subsidies to support the construction, operation, maintenance, or upgrading of hotels and restaurants.

70473 Tourism (CS)

- Administration of tourism affairs and services; promotion and development of tourism; liaison with the transport, hotel, and restaurant industries and other industries benefiting from the presence of tourists
- Operation of tourist offices at home and abroad, etc.; organization of advertising campaigns, including the production and dissemination of promotional literature and the like
- Compilation and publication of statistics on tourism.

70474 Multipurpose development projects (CS)

Multipurpose development projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation, and recreation.

- Administration of affairs and services concerning construction, extension, improvement, operation, and maintenance of multipurpose projects
- Production and dissemination of general information, technical documentation, and statistics on multipurpose development project affairs and services
- Grants, loans, or subsidies to support the construction, operation, maintenance, or upgrading of multipurpose development projects.

Excludes: projects with one main function and other functions that are secondary (classified according to main function).

7048 R&D ECONOMIC AFFAIRS

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70481 R&D General economic, commercial, and labor affairs (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to general economic, commercial, and labor affairs
- Grants, loans, or subsidies to support applied research and experimental development related to general economic, commercial, and labor affairs undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

70482 R&D Agriculture, forestry, fishing, and hunting (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to agriculture, forestry, fishing, and hunting

- Grants, loans, or subsidies to support applied research and experimental development related to agriculture, forestry, fishing, and hunting undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

70483 R&D Fuel and energy (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to fuel and energy
- Grants, loans, or subsidies to support applied research and experimental development related to fuel and energy undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

70484 R&D Mining, manufacturing, and construction (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to mining, manufacturing, and construction
- Grants, loans, or subsidies to support applied research and experimental development related to mining, manufacturing, and construction undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

70485 R&D Transport (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to transport
- Grants, loans, or subsidies to support applied research and experimental development related to transport undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

70486 R&D Communication (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to communication
- Grants, loans, or subsidies to support applied research and experimental development related to communication undertaken by nongovernment bodies such as research institutes and universities.

Excludes: basic research (70140).

70487 R&D Other industries (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to other sectors
- Grants, loans, or subsidies to support applied research and experimental development related to other sectors undertaken by nongovernment bodies, such as research institutes and universities.

Includes: distributive trades, storage, and warehousing; hotels and restaurants; tourism and multipurpose development projects.

Excludes: basic research (70140).

7049 ECONOMIC AFFAIRS N.E.C.

70490 Economic affairs n.e.c. (CS)

- Administration, operation, or support activities relating to general and sectoral economic affairs that cannot be assigned to (7041), (7042), (7043), (7044), (7045), (7046), (7047), or (7048).

705 ENVIRONMENTAL PROTECTION

The breakdown of environmental protection is based upon the Classification of Environmental Protection Activities (CEPA) as elaborated in the European System for the Collection of Economic Information on the Environment (SERIEE) of the Statistical Office of the European Communities (Eurostat).

7051 WASTE MANAGEMENT

This group covers collection, treatment, and disposal of waste.

Waste collection includes sweeping of streets, squares, paths, markets, public gardens, parks, etc.; collection of all types of waste, whether selective by type of product or undifferentiated covering all waste, and their transport to place of treatment or discharge.

Waste treatment includes any method or process designed to change the physical, chemical, or biological character or composition of any waste so as to neutralize it, to render it nonhazardous, to make it safer for transport, to make it amenable for recovery or storage, or to reduce it in volume.

Waste disposal includes final placement of waste for which no further use is foreseen by landfill, containment, underground disposal, dumping at sea, or any other relevant disposal method.

70510 Waste management (CS)

- Administration, supervision, inspection, operation, or support of waste collection, treatment, and disposal systems
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of such systems.

Includes: collection, treatment, and disposal of nuclear waste.

7052 WASTE WATER MANAGEMENT

This group covers sewage system operation and waste water treatment.

Sewage system operation includes management and construction of the system of collectors, pipelines, conduits, and pumps to evacuate any waste water (rainwater, domestic, and other available waste water) from the points of generation to either a sewage treatment plant or to a point where waste water is discharged to surface water.

Waste water treatment includes any mechanical, biological, or advanced process to render waste water fit to meet applicable environment standards or other quality norms.

70520 Waste water management (CS)

- Administration, supervision, inspection, operation, or support of sewage systems and waste water treatment
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of such systems.

7053 POLLUTION ABATEMENT

This group covers activities relating to ambient air and climate protection, soil and groundwater protection, noise and vibration abatement, and protection against radiation.

These activities include construction, maintenance, and operation of monitoring systems and stations (other than weather stations); construction of noise embankments, hedges, and other anti-noise facilities including the resurfacing of sections of urban highways or railways with noise reducing surfaces; measures to clean pollution in water bodies; measures to control or prevent the emissions of greenhouse gases and pollutants that adversely affect the quality of the air; construction, maintenance, and operation of installations for the decontamination of polluted soils and for the storage of pollutant products; transportation of pollutant products.

70530 Pollution abatement (CS)

- Administration, supervision, inspection, operation, or support of activities relating to pollution abatement and control
- Grants, loans, or subsidies to support activities relating to pollution abatement and control.

7054 PROTECTION OF BIODIVERSITY AND LANDSCAPE

This group covers activities relating to the protection of fauna and flora species (including the reintroduction of extinct species and the recovery of species menaced by extinction), the protection of habitats (including the management of natural parks and reserves), and the protection of landscapes for their aesthetic values (including the reshaping of damaged landscapes for the purpose of strengthening their aesthetic value and the rehabilitation of abandoned mines and quarry sites).

70540 Protection of biodiversity and landscape (CS)

- Administration, supervision, inspection, operation, or support of activities relating to the protection of biodiversity and landscape
- Grants, loans, or subsidies to support activities relating to the protection of biodiversity and landscape.

7055 R&D ENVIRONMENTAL PROTECTION

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70550 R&D Environmental protection (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to environmental protection

- Grants, loans, or subsidies to support applied research and experimental development related to environmental protection undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7056 ENVIRONMENTAL PROTECTION N.E.C.

70560 Environmental protection n.e.c. (CS)

- Administration, management, regulation, supervision, operation, and support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets for the promotion of environmental protection; preparation and enforcement of legislation and standards for the provision of environmental protection services; production and dissemination of general information, technical documentation, and statistics on environmental protection.

Includes: environmental protection affairs and services that cannot be assigned to (7051), (7052), (7053), (7054), or (7055).

706 HOUSING AND COMMUNITY AMENITIES

7061 HOUSING DEVELOPMENT

70610 Housing development (CS)

- Administration of housing development affairs and services; promotion, monitoring, and evaluation of housing development activities regardless of whether the activities are under the auspices of public authorities; development and regulation of housing standards
- Slum clearance related to provision of housing; acquisition of land needed for construction of dwellings; construction or purchase and remodeling of dwelling units for the general public or for people with special needs
- Production and dissemination of public information, technical documentation, and statistics on housing development affairs and services
- Grants, loans, or subsidies to support the expansion, improvement, or maintenance of the housing stock.

Excludes: development and regulation of construction standards (70443); cash benefits and benefits in kind to help households meet the cost of housing (71060).

7062 COMMUNITY DEVELOPMENT

70620 Community development (CS)

- Administration of community development affairs and services; administration of zoning laws and land-use and building regulations
- Planning of new communities or of rehabilitated communities; planning the improvement and development of facilities such as housing, industry, public utilities, health, education, culture, recreation, etc. for communities; preparation of schemes for financing planned developments
- Production and dissemination of general information, technical documentation, and statistics on community development affairs and services.

Excludes: plan implementation—that is, the actual construction of housing, industrial buildings, streets, public utilities, cultural facilities, etc. (classified according to function); agrarian reform and land resettlement (70421); administration of construction standards (70443) and housing standards (70610).

7063 WATER SUPPLY

70630 Water supply (CS)

- Administration of water supply affairs; assessment of future needs and determination of availability in terms of such assessment; supervision and regulation of all facets of potable water supply including water purity, price, and quantity controls
- Construction or operation of nonenterprise-type of water supply systems
- Production and dissemination of general information, technical documentation, and statistics on water supply affairs and services
- Grants, loans, or subsidies to support the operation, construction, maintenance, or upgrading of water supply systems.

Excludes: irrigation systems (70421); multipurpose projects (70474); collection and treatment of waste water (70520).

7064 STREET LIGHTING

70640 Street lighting (CS)

- Administration of street lighting affairs; development and regulation of street lighting standards
- Installation, operation, maintenance, upgrading, etc. of street lighting.

Excludes: lighting affairs and services associated with the construction and operation of highways (70451).

7065 R&D HOUSING AND COMMUNITY AMENITIES

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70650 R&D Housing and community amenities (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to housing and community amenities
- Grants, loans, or subsidies to support applied research and experimental development related to housing and community amenities undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140); applied research and experimental development into construction methods or materials (70484).

7066 HOUSING AND COMMUNITY AMENITIES N.E.C.

70660 Housing and community amenities n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets relating to housing and community amenities; preparation and enforcement of legislation and standards relating to housing and community amenities; production and dissemination of general information, technical documentation, and statistics relating to housing and community amenities.

Includes: administration, operation, or support activities relating to housing and community amenities that cannot be assigned to (7061), (7062), (7063), (7064), or (7065).

707 HEALTH

Government expenditure on health includes expenditure on services provided to individual persons and services provided on a collective basis. Expenditure on individual services is allocated to groups (7071) through (7074); expenditure on collective services is assigned to groups (7075) and (7076).

Collective health services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards for medical and paramedical personnel and for hospitals, clinics, surgeries, etc.; regulation and licensing of providers of health services; and applied research and experimental development into medical and health-related matters. However, overhead expenditure connected with administration or functioning of a group of hospitals, clinics, surgeries, etc. is considered to be individual expenditure and is classified to groups (7071) through (7074) as appropriate.

7071 MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT

This group covers medicaments, prostheses, medical appliances and equipment, and other health-related products obtained by individuals or households, either with or without a prescription, usually from dispensing chemists, pharmacists, or medical equipment suppliers. They are intended for consumption or use outside a health facility or institution. Such products supplied directly to outpatients by medical, dental, and paramedical practitioners or to in-patients by hospitals and the like are included in outpatient services (7072) or hospital services (7073).

70711 Pharmaceutical products (IS)

- Provision of pharmaceutical products such as medicinal preparations, medicinal drugs, patent medicines, serums and vaccines, vitamins and minerals, cod liver oil and halibut liver oil, oral contraceptives
- Administration, operation, or support of the provision of pharmaceutical products.

70712 Other medical products (IS)

- Provision of medical products such as clinical thermometers, adhesive and nonadhesive bandages, hypodermic syringes, first-aid kits, hot-water bottles and ice bags, medical hosiery items such as elasticized stockings and knee-pads, pregnancy tests, condoms, and other mechanical contraceptive devices
- Administration, operation, or support of the provision of prescribed other medical products.

70713 Therapeutic appliances and equipment (IS)

- Provision of therapeutic appliances and equipment, such as corrective eyeglasses and contact lenses, hearing aids, glass eyes, artificial limbs and other prosthetic devices, orthopedic braces and supports, orthopedic footwear, surgical belts, trusses and supports, neck braces, medical massage equipment and health lamps, powered and unpowered wheelchairs and invalid carriages, "special" beds, crutches, electronic and other devices for monitoring blood pressure, etc.
- Administration, operation, or support of the provision of prescribed therapeutic appliances and equipment.

Includes: dentures but not fitting costs; repair of therapeutic appliances and equipment.

Excludes: hire of therapeutic equipment (70724).

7072 OUTPATIENT SERVICES

This group covers medical, dental, and paramedical services delivered to outpatients by medical, dental, and paramedical practitioners and auxiliaries. The services may be delivered at home, in individual or group consulting facilities, dispensaries, or the outpatient clinics of hospitals and the like.

Outpatient services include the medicaments, prostheses, medical appliances and equipment, and other health-related products supplied directly to outpatients by medical, dental, and paramedical practitioners and auxiliaries.

Medical, dental, and paramedical services provided to in-patients by hospitals and the like are included in hospital services (7073).

70721 General medical services (IS)

This class covers the services provided by general medical clinics and general medical practitioners.

General medical clinics are defined as institutions that chiefly provide outpatient services that are not limited to a particular medical specialty and that are chiefly delivered by qualified medical doctors. General medical practitioners do not specialize in a particular medical specialty.

- Provision of general medical services
- Administration, inspection, operation, or support of general medical services delivered by general medical clinics and general medical practitioners.

Excludes: services of medical analysis laboratories and x-ray centers (70724).

70722 Specialized medical services (IS)

This class covers the services of specialized medical clinics and specialist medical practitioners.

Specialized medical clinics and specialist medical practitioners differ from general medical clinics and general medical practitioners in that their services are limited to treatment of a particular condition, disease, medical procedure, or class of patient.

- Provision of specialized medical services
- Administration, inspection, operation, or support of specialized medical services delivered by specialized medical clinics and specialist medical practitioners.

Includes: services of orthodontic specialists.

Excludes: dental clinics and dentists (70723); services of medical analysis laboratories and x-ray centers (70724).

70723 Dental services (IS)

This class covers the services of general or specialist dental clinics and dentists, oral hygienists, or other dental operating auxiliaries.

Dental clinics provide outpatient services. They are not necessarily supervised or staffed by dentists; they may be supervised or staffed by oral hygienists or by dental auxiliaries.

- Provision of dental services to outpatients
- Administration, inspection, operation, and support of dental services delivered by general or

specialist dental clinics and by dentists, oral hygienists, or other dental auxiliaries.

Includes: fitting costs of dentures.

Excludes: dentures (70713); services of orthodontic specialists (70722); services of medical analysis laboratories and x-ray centers (70724).

70724 Paramedical services (IS)

- Provision of paramedical health services to outpatients
- Administration, inspection, operation, or support of health services delivered by clinics supervised by nurses, midwives, physiotherapists, occupational therapists, speech therapists or other paramedical personnel and of health services delivered by nurses, midwives, and paramedical personnel in nonconsulting rooms, patients' homes, or other nonmedical institutions.

Includes: acupuncturists, chiropodists, chiropractors, optometrists, practitioners of traditional medicine, etc.; medical analysis laboratories and x-ray centers; hire of therapeutic equipment; medically prescribed corrective-gymnastic therapy; outpatient thermal bath or sea-water treatments; ambulance services other than ambulance services operated by hospitals.

Excludes: public health service laboratories (70740); laboratories engaged in determining the causes of disease (70750).

7073 HOSPITAL SERVICES

Hospitalization is defined as occurring when a patient is accommodated in a hospital for the duration of the treatment. Hospital day care and home-based hospital treatment are included, as are hospices for terminally ill persons.

This group covers the services of general and specialist hospitals, the services of medical centers, maternity centers, nursing homes, and convalescent homes that chiefly provide in-patient services, the services of military base hospitals, the services of institutions serving old people in which medical monitoring is an essential component, and the services of rehabilitation centers providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.

Hospitals are defined as institutions that offer in-patient care under direct supervision of qualified medical doctors. Medical centers, maternity centers, nursing homes, and convalescent homes also provide in-patient care, but their services are supervised and frequently delivered by staff of lower qualification than medical doctors.

The group does not cover facilities such as military field hospitals (7021), surgeries, clinics, and dispensaries devoted exclusively to outpatient care (7072), institutions for disabled persons and rehabilitation centers providing primarily long-term support (71012), or retirement homes for elderly persons (71020). Neither does it cover payments to patients for loss of income due to hospitalization (71011).

Hospital services include medicaments, prostheses, medical appliances and equipment, and other health-related products supplied to hospital patients. It also includes nonmedical expenditure of hospitals on administration, nonmedical staff, food and drink, accommodation (including staff accommodation), etc.

70731 General hospital services (IS)

- Provision of general hospital services
- Administration, inspection, operation, or support of hospitals that do not limit their services to a particular medical specialty.

Excludes: medical centers not under the direct supervision of a qualified medical doctor (70733).

70732 Specialized hospital services (IS)

Specialized hospitals differ from general hospitals in that their services are limited to treatment of a particular condition, disease, or class of patient—for example, diseases of the chest and tuberculosis, leprosy, cancer, otorhinolaryngology, psychiatry, obstetrics, pediatrics, and so forth.

- Provision of specialized hospital services
- Administration, inspection, operation, or support of hospitals that limit their services to a particular medical specialty.

Excludes: maternity centers not under the direct supervision of a qualified medical doctor (70733).

70733 Medical and maternity center services (IS)

- Provision of medical and maternity center services
- Administration, inspection, operation, or support of medical and maternity center services.

70734 Nursing and convalescent home services (IS)

Nursing and convalescent homes provide in-patient services to persons recovering from surgery or a debilitating disease or condition that requires chiefly monitoring and administering of medicaments, physiotherapy, and training to compensate for loss of function or rest.

- Provision of nursing and convalescent home services
- Administration, inspection, operation, or support of nursing and convalescent home services.

Includes: institutions serving old people in which medical monitoring is an essential component; rehabilitation centers providing in-patient health care and rehabilitative therapy where the objective is to treat the patient rather than to provide long-term support.

7074 PUBLIC HEALTH SERVICES

70740 Public health services (IS)

- Provision of public health services
- Administration, inspection, operation, or support of public health services, such as blood-bank operation (collecting, processing, storing, shipping), disease detection (cancer, tuberculosis, venereal disease), prevention (immunization, inoculation), monitoring (infant nutrition, child health), epidemiological data collection, family planning services, and so forth
- Preparation and dissemination of information on public health matters.
- *Includes*: public health services delivered by special teams to groups of clients, most of whom are in good health, at workplaces, schools, or other non-medical settings; public health services not connected with a hospital, clinic, or practitioner; public health services not delivered by medically qualified doctors; public health service laboratories.

Excludes: medical analysis laboratories (70724); laboratories engaged in determining the causes of disease (70750).

7075 R&D HEALTH

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70750 R&D Health (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to health
- Grants, loans, and subsidies to support applied research and experimental development related to health undertaken by nongovernment bodies, such as research institutes and universities.

Includes: laboratories engaged in determining the causes of disease.

Excludes: basic research (70140).

7076 HEALTH N.E.C.

70760 Health n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall health policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of health services, including the licensing of medical establishments and medical and paramedical personnel; production and dissemination of general information, technical documentation, and statistics on health.

Includes: health affairs and services that cannot be assigned to (7071), (7072), (7073), (7074), or (7075).

708 RECREATION, CULTURE, AND RELIGION

Government expenditure on recreation, culture, and religion includes expenditure on services provided to individual persons and households and expenditure on services provided on a collective basis. Individual expenditure is allocated to groups (7081) and (7082); expenditure on collective services is assigned to groups (7083) to (7086).

Collective services are provided to the community as a whole. They include activities such as formulation and administration of government policy; formulation and enforcement of legislation and standards for providing recreational and cultural services; and applied research and experimental development into recreational, cultural, and religious affairs and services.

7081 RECREATIONAL AND SPORTING SERVICES

70810 Recreational and sporting services (IS)

- Provision of sporting and recreational services; administration of sporting and recreational affairs; supervision and regulation of sporting facilities
- Operation or support of facilities for active sporting pursuits or events (playing fields, tennis courts, squash courts, running tracks, golf courses, boxing rings, skating rinks, gymnasia, etc.); operation or support of facilities for passive sporting pursuits or events (chiefly specially equipped venues for playing cards, board games, etc.); operation or support of facilities for recreational pursuits (parks, beaches, camping grounds and associated lodging places furnished on a noncommercial basis, swimming pools, public baths for washing, etc.)
- Grants, loans, or subsidies to support teams or individual competitors or players.

Includes: facilities for spectator accommodation; national, regional, or local team representation in sporting events.

Excludes: zoological or botanical gardens, aquaria, arboreta, and similar institutions (70820); sporting and recreational facilities associated with educational institutions (classified to the appropriate class of Division 709).

7082 CULTURAL SERVICES

70820 Cultural services (IS)

- Provision of cultural services; administration of cultural affairs; supervision and regulation of cultural facilities
- Operation or support of facilities for cultural pursuits (libraries, museums, art galleries, theatres, exhibition halls, monuments, historic houses and sites, zoological and botanical gardens, aquaria, arboreta, etc.); production, operation, or support of cultural events (concerts, stage and film productions, art shows, etc.)
- Grants, loans, or subsidies to support individual artists, writers, designers, composers, and others working in the arts or to organizations engaged in promoting cultural activities.

Includes: national, regional, or local celebrations provided they are not intended chiefly to attract tourists.

Excludes: cultural events intended for presentation beyond national boundaries (70113); national, regional, or local celebrations intended chiefly to attract tourists (70473); production of cultural material intended for distribution by broadcasting (70830).

7083 BROADCASTING AND PUBLISHING SERVICES

70830 Broadcasting and publishing services (CS)

- Administration of broadcasting and publishing affairs; supervision and regulation of broadcasting and publishing services
- Operation or support of broadcasting and publishing services
- Grants, loans, or subsidies to support the construction or acquisition of facilities for television or radio broadcasting; the construction or acquisition of plant, equipment, or materials for newspaper, magazine, or book publishing; the production of material for, and its presentation by, broadcasting; the gathering of news or other information; the distribution of published works.

Excludes: government printing offices and plants (70133); provision of education by radio or television broadcasting (709).

7084 RELIGIOUS AND OTHER COMMUNITY SERVICES

70840 Religious and other community services (CS)

- Administration of religious and other community affairs
- Provision of facilities for religious and other community services, including support for their operation, maintenance, and repair
- Payment of clergy or other officers of religious institutions; support for the holding of religious

services; grants, loans, or subsidies to support fraternal, civic, youth, and social organizations or labor unions, and political parties.

7085 R&D RECREATION, CULTURE, AND RELIGION

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70850 R&D Recreation, culture, and religion (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to recreation, culture, and religion
- Grants, loans, and subsidies to support applied research and experimental development related to recreation, culture, and religion undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7086 RECREATION, CULTURE, AND RELIGION N.E.C.

70860 Recreation, culture, and religion n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall policies, plans, programs, and budgets for the promotion of sport, recreation, culture, and religion; preparation and enforcement of legislation and standards for the provision of recreational and cultural services; production and dissemination of general information, technical documentation, and statistics on recreation, culture, and religion.

Includes: affairs and services relating to recreation, culture, and religion that cannot be assigned to (7081), (7082), (7083), (7084), or (7085).

709 EDUCATION

Government expenditure on education includes expenditure on services provided to individual pupils and students and expenditure on services provided on a collective basis. Expenditure on individual services is allocated to groups (7091) through (7096); expenditure on collective services is assigned to groups (7097) and (7098).

Collective educational services are concerned with matters such as formulation and administration of government policy; setting and enforcement of standards; regulation, licensing, and supervision of educational establishments; and applied research and experimental development into education affairs and services. However, overhead expenditure connected with administration or functioning of a group of schools, colleges, etc. is considered to be individual expenditure and is classified to groups (7091) through (7096) as appropriate.

The breakdown of education is based upon the level categories of the 1997 International Standard Classification of Education (ISCED-97) of the United Nations Educational, Scientific and Cultural Organization (UNESCO).

This division includes military schools and colleges where curricula resemble those of civilian institutions, police colleges offering general education in addition to police training, and the provision of education by radio or television broadcasting. Expenditure so incurred is classified to groups (7091) to (7095) as appropriate.

7091 PRE-PRIMARY AND PRIMARY EDUCATION

70911 Pre-primary education (IS)

- Provision of pre-primary education at ISCED-97 level 0
- Administration, inspection, operation, or support of schools and other institutions providing pre-primary education at ISCED-97 level 0.

Excludes: subsidiary services to education (70960).

70912 Primary education (IS)

- Provision of primary education at ISCED-97 level 1
- Administration, inspection, operation, or support of schools and other institutions providing primary education at ISCED-97 level 1.

Includes: literacy programs for students too old for primary school.

Excludes: subsidiary services to education (70960).

7092 SECONDARY EDUCATION

70921 Lower-secondary education (IS)

- Provision of lower-secondary education at ISCED-97 level 2

- Administration, inspection, operation, or support of schools and other institutions providing lower-secondary education at ISCED-97 level 2
- Scholarships, grants, loans, and allowances to support pupils pursuing lower-secondary education at ISCED-97 level 2.

Includes: out-of-school lower-secondary education for adults and young people.

Excludes: subsidiary services to education (70960).

70922 Upper-secondary education (IS)

- Provision of upper-secondary education at ISCED-97 level 3
- Administration, inspection, operation, or support of schools and other institutions providing upper-secondary education at ISCED-97 level 3
- Scholarships, grants, loans, and allowances to support pupils pursuing upper-secondary education at ISCED-97 level 3.

Includes: out-of-school upper-secondary education for adults and young people.

Excludes: subsidiary services to education (70960).

7093 POST-SECONDARY NONTERTIARY EDUCATION

70930 Post-secondary nontertiary education (IS)

- Provision of post-secondary nontertiary education at ISCED-97 level 4
- Administration, inspection, operation, or support of institutions providing post-secondary nontertiary education at ISCED-97 level 4
- Scholarships, grants, loans, and allowances to support students pursuing post-secondary nontertiary education at ISCED-97 level 4.

Includes: out-of-school post-secondary nontertiary education for adults and young people.

Excludes: subsidiary services to education (70960).

7094 TERTIARY EDUCATION

70941 First stage of tertiary education (IS)

- Provision of tertiary education at ISCED-97 level 5
- Administration, inspection, operation, or support of universities and other institutions providing tertiary education at ISCED-97 level 5
- Scholarships, grants, loans, and allowances to support students pursuing tertiary education at ISCED-97 level 5.

Excludes: subsidiary services to education (70960).

70942 Second stage of tertiary education (IS)

- Provision of tertiary education at ISCED-97 level 6
- Administration, inspection, operation, or support of universities and other institutions providing tertiary education at ISCED-97 level 6
- Scholarships, grants, loans, and allowances to support students pursuing tertiary education at ISCED-97 level 6.

Excludes: subsidiary services to education (70960).

7095 EDUCATION NOT DEFINABLE BY LEVEL

70950 Education not definable by level (IS)

- Provision of education not definable by level (i.e., educational programs, generally for adults, that do not require any special prior instruction, in particular, vocational training and cultural development)
- Administration, inspection, operation, or support of institutions providing education not definable by level
- Scholarships, grants, loans, and allowances to support students pursuing education programs not definable by level.

7096 SUBSIDIARY SERVICES TO EDUCATION

70960 Subsidiary services to education (IS)

- Provision of subsidiary services to education
- Administration, inspection, operation, or support of transportation, food, lodging, medical and dental care, and related subsidiary services chiefly for students regardless of level.

Excludes: school health monitoring and prevention services (70740); scholarships, grants, loans, and allowances in cash to defray the costs of subsidiary services (7091), (7092), (7093), (7094), or (7095).

7097 R&D EDUCATION

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

70970 R&D Education (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to education
- Grants, loans, and subsidies to support applied research and experimental development related to education undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7098 EDUCATION N.E.C.

70980 Education n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall educational policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of education, including licensing of educational establishments; production and dissemination of general information, technical documentation, and statistics on education.

Includes: education affairs and services that cannot be assigned to (7091), (7092), (7093), (7094), (7095), (7096), or (7097).

710 SOCIAL PROTECTION

Government expenditure on social protection includes expenditure on services and transfers provided to individual persons and households and expenditure on services provided on a collective basis. Expenditure on individual services and transfers are allocated to groups (7101) through (7107); expenditure on collective services is assigned to groups (7108) and (7109).

Collective social protection services are concerned with matters such as formulation and administration of government policy; formulation and enforcement of legislation and standards for providing social protection; and applied research and experimental development into social protection affairs and services.

The social protection functions and their definitions are based on the 2008 European System of Integrated Social Protection Statistics (ESSPROS) of the Statistical Office of the European Communities (Eurostat).

In ESSPROS, social protection includes health care, but this division does not include health care. Health care is covered by Division 707. Hence, medical goods and services provided to persons who receive the cash benefits and benefits in kind specified in groups (7101) through (7107) are classified under (7071), (7072), or (7073) as appropriate.

7101 SICKNESS AND DISABILITY

71011 Sickness (IS)

- Provision of social protection in the form of cash benefits or benefits in kind that replace in whole or in part loss of earnings during a temporary inability to work due to sickness or injury
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as flat-rate or earnings-related sick leave payments and miscellaneous payments provided to help persons temporarily unable to work due to sickness or injury
- Benefits in kind, such as assistance with daily tasks provided to persons temporarily unable to work due to sickness or injury (home help, transport facilities, etc.).

71012 Disability (IS)

- Provision of social protection in the form of cash benefits or benefits in kind to persons who are fully or partially unable to engage in economic activity or lead a normal life due to a physical or mental impairment that is either permanent or likely to persist beyond a minimum prescribed period
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as disability pensions paid to persons below the standard retirement age who encounter a disability that impairs their ability to work, early retirement benefits paid to older workers who retire before reaching the standard retirement age due to reduced capacity to work, care allowances, allowances paid to disabled persons undertaking work adapted to their condition or undergoing vocational training, and other periodic or lump-sum payments paid to disabled persons for social protection reasons
- Benefits in kind, such as lodging and possibly board provided to disabled persons in appropriate establishments, assistance provided to disabled persons to help them with daily tasks (home help, transport facilities, etc.), allowances paid to the person who looks after the disabled person, vocational and other training provided to further the occupational and social rehabilitation of disabled persons, and miscellaneous services and goods provided to disabled persons to enable them to

participate in leisure and cultural activities or to travel or to participate in community life.

Excludes: cash benefits and benefits in kind paid to disabled persons on reaching the standard retirement age (71020).

7102 OLD AGE

71020 Old age (IS)

- Provision of social protection in the form of cash benefits and benefits in kind against the risks linked to old age (loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social and community life, etc.)
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as old-age pensions paid to persons on reaching the standard retirement age, anticipated old-age pensions paid to older workers who retire before the standard retirement age, partial retirement pensions paid either before or after the standard retirement age to older workers who continue working but reduce their working hours, care allowances, and other periodic or lump-sum payments paid upon retirement or on account of old age
- Benefits in kind, such as lodging and sometimes board provided to elderly persons either in specialized institutions or staying with families in appropriate establishments, assistance provided to elderly persons to help them with daily tasks (home help, transport facilities etc.), allowances paid to the person who looks after an elderly person, and miscellaneous services and goods provided to elderly persons to enable them to participate in leisure and cultural activities or to travel or to participate in community life.

Includes: pension schemes for military personnel and for government employees.

Excludes: early retirement benefits paid to older workers who retire before reaching standard retirement age due to disability (71012) or unemployment (71050).

7103 SURVIVORS

71030 Survivors (IS)

- Provision of social protection in the form of cash benefits and benefits in kind to persons who are survivors of a deceased person (such as the person's spouse, ex-spouse, children, grandchildren, parents, or other relatives)
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as survivors' pensions, death grants, and other periodic or lump-sum payments to survivors
- Benefits in kind, such as payments toward funeral expenditure and miscellaneous services and goods provided to survivors to enable them to participate in community life.

7104 FAMILY AND CHILDREN

71040 Family and children (IS)

- Provision of social protection in the form of cash benefits and benefits in kind to households with dependent children
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as maternity allowances, birth grants, parental leave benefits, family or child allowances, and other periodic or lump-sum payments to support households and help them meet the costs of specific needs (e.g., those of the lone parent families or families with handicapped children)
- Benefits in kind, such as shelter and board provided to preschool children during the day or part of the day, financial assistance toward payment of a nurse to look after children during the day, shelter and board provided to children and families on a permanent basis (orphanages, foster families, etc.), goods and services provided at home to children or to those who care for them, and miscellaneous services and goods provided to families, young people, or children (holiday and leisure centers).

Excludes: family planning services (70740).

7105 UNEMPLOYMENT

71050 Unemployment (IS)

- Provision of social protection in the form of cash benefits and benefits in kind to persons who are capable of work and available for work but are unable to find suitable employment
- Administration, operation, or support of such social protection schemes
- Cash benefits, such as full and partial unemployment benefits, early retirement benefits paid to

older workers who retire before reaching the standard retirement age due to unemployment or job reduction caused by economic measures, allowances to targeted groups in the labor force who take part in training schemes intended to develop their potential for employment, redundancy compensation, and other periodic or lump-sum payments to the unemployed, particularly the long-term unemployed

- Benefits in kind, such as mobility and resettlement payments, vocational training provided to persons without a job or retraining provided to persons at risk of losing their job, and accommodation, food, or clothes provided to unemployed persons and their families.

Excludes: general programs or schemes directed toward increasing labor mobility, reducing the rate of unemployment or promoting the employment of disadvantaged or other groups characterized by high unemployment (70412); cash benefits and benefits in kind paid to unemployed persons on reaching the standard retirement age (71020).

7106 HOUSING

71060 Housing (IS)

- Provision of social protection in the form of benefits in kind to help households meet the cost of housing (recipients of these benefits are means-tested)
- Administration, operation, or support of such social protection schemes
- Benefits in kind, such as payments made on a temporary or long-term basis to help tenants with rent costs, payments to alleviate the current housing costs of owner-occupiers (i.e., to help with paying mortgages or interest), and provision of low-cost or social housing.

7107 SOCIAL EXCLUSION N.E.C.

71070 Social exclusion n.e.c. (IS)

- Provision of social protection in the form of cash benefits and benefits in kind to persons who are socially excluded or at risk of social exclusion (such as persons who are destitute, low-income earners, immigrants, indigenous people, refugees, alcohol and substance abusers, victims of criminal violence, etc.)
- Administration and operation of such social protection schemes
- Cash benefits, such as income support and other cash payments to the destitute and vulnerable persons to help alleviate poverty or assist in difficult situations
- Benefits in kind, such as short-term and long-term shelter and board provided to destitute and vulnerable persons, rehabilitation of alcohol and substance abusers, and services and goods to help vulnerable persons, such as counseling, day shelter, help with carrying out daily tasks, food, clothing, fuel, etc.

7108 R&D SOCIAL PROTECTION

Definitions of basic research, applied research, and experimental development are given under (7014) and (7015).

71080 R&D Social protection (CS)

- Administration and operation of government agencies engaged in applied research and experimental development related to social protection
- Grants, loans, and subsidies to support applied research and experimental development related to social protection undertaken by nongovernment bodies, such as research institutes and universities.

Excludes: basic research (70140).

7109 SOCIAL PROTECTION N.E.C.

71090 Social protection n.e.c. (CS)

- Administration, operation, or support of activities such as formulation, administration, coordination, and monitoring of overall social protection policies, plans, programs, and budgets; preparation and enforcement of legislation and standards for the provision of social protection; production and dissemination of general information, technical documentation, and statistics on social protection.

Includes: provision of social protection in the form of cash benefits and benefits in kind to victims of fires, floods, earthquakes, and other peacetime disasters; purchase and storage of food, equipment, and other supplies for emergency use in the case of peacetime disasters; other social protection affairs and services that cannot be assigned to (7101), (7102), (7103), (7104), (7105), (7106), (7107), or (7108).