

Organisation—expenses, total Australian currency NNNNN.N

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Organisation—expenses, total Australian currency NNNNN.N

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Organisation expenses, total Australian currency
METEOR identifier:	359963
Registration status:	HealthI , Standard 05/12/2007
Definition:	Expenses of an organisation consisting mainly of wages, salaries and supplements, superannuation employer contributions, workers compensation premiums and payouts, purchases of goods and services and consumption of fixed capital (depreciation), in Australian currency.
Data Element Concept:	Organisation—expenses
Value Domain:	Total Australian currency NNNNN.N

Value domain attributes

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	NNNNN.N
Maximum character length:	6
Unit of measure:	Australian currency (AU\$)

Source and reference attributes

Submitting organisation:	Health Expenditure Advisory Committee
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Data element attributes

Collection and usage attributes

Guide for use: Data are collected and nationally collated for the reporting period - the financial year ending 30th June each year.

Expenses are to be reported in millions to the nearest 100,000 e.g. \$4,064,000 should be reported as \$4.1 million.

When revenue from transactions are offset against expenses from transactions, the result equates to the net operating balance in accordance with Australian Accounting Standards Board 1049 (September 2006).

Includes:

- Salaries, wages and supplements
- Superannuation employer contributions
- Workers compensation premiums and payments
- Consumption of fixed capital (depreciation).
- Administrative expenses (excluding workers compensation premiums and payouts)
- Domestic services
- Drug supplies
- Food supplies
- Grants
- Medical and surgical supplies
- Patient transport
- Payments to visiting medical officers
- Repairs and maintenance
- Social benefits
- Subsidy expenses
- Other expenses

Collection methods: Expenses are to be reported for the *Health industry relevant organisation type* and *Type of health and health related functions* data elements.

Health industry relevant organisation type

State and territory health authorities are **NOT** to report the following codes:

Codes 106–109; 111; 115–119; 123; 201 and 203

Type of health and health related functions

State and territory health authorities are **NOT** to report the following codes:

Codes 199; 299; 303–305; 307; 499; 503–504; 599; 601–603; 688; 699

Comments: In accounting terms, expenses are consumptions or losses of future economic benefits in the form of reductions in assets or increases in liabilities of the entity (other than those relating to distributions to owners) that result in a decrease in equity or net worth during the reporting period.

Source and reference attributes

Submitting organisation: Health Expenditure Advisory Committee

Origin: Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0.

Australian Bureau of Statistics 2006. Australian System of Government Finance Statistics: Concepts, sources and methods, 2005. Cat. no. 5514.0.55.001
Canberra: ABS.

Australian Accounting Standards Board 1049, September 2006, reference:
<http://www.aasb.com.au/>

Relational attributes

Related metadata references:

Is formed using [Organisation—capital consumption expenses, total Australian currency NNNNN.N](#)

[Health!](#), Standard 01/04/2009

Is formed using [Organisation—employee related expenses, total Australian currency NNNNN.N](#)

[Health!](#), Standard 05/12/2007

Is formed using [Organisation—purchase of goods and services, total Australian currency NNNNN.N](#)

[Health!](#), Standard 05/12/2007

Implementation in Data Set Specifications:

[Government health expenditure organisation expenditure data cluster](#)

[Health!](#), Superseded 01/04/2009

[Government health expenditure organisation expenditure data element cluster](#)

[Health!](#), Superseded 04/12/2013

[Government health expenditure organisation expenditure data element cluster](#)

[Health!](#), Standard 04/12/2013