Organisation—expenses



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Organisation—expenses

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 352468

Registration status: <u>Health</u>, Standard 05/12/2007

Definition: Expenses of an organisation relating to wages, salaries and supplements,

superannuation employer contributions, workers compensation premiums and payouts, purchases of goods and services and consumption of fixed capital

(depreciation).

Object Class attributes

Identifying and definitional attributes

Object class: Organisation

Definition: The smallest type of accounting unit within a management unit within a State or

Territory of Australia which controls its productive activities and for which a specified range of detailed data is available, at least on an annual basis, thus

enabling measures such as value added to be calculated.

Specialisation of: Organisation

Source and reference attributes

Reference documents: Australian Bureau of Statistics 2002. Standard Economic Sector Classifications of

Australia (SESCA). ABS cat. no. 1218.0. Canberra: ABS.

Property attributes

Identifying and definitional attributes

Property: Expenses

Definition: Expenses consisting mainly of wages, salaries and supplements, purchases of

goods and services and consumption of fixed capital (depreciation).

Property group: Financial characteristics

Source and reference attributes

Submitting organisation: Health Expenditure Advisory Committee

Reference documents: 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,

<<u>www.asb.com.au</u>>.

Data element concept attributes

Relational attributes

Related metadata Has been superseded by Organisation—expenses

references: Health, Recorded 17/04/2024

Data Elements implementing this Data Element Concept:

Organisation—expenses, total Australian currency NNNNN.N Health, Standard 05/12/2007