Organisation—expenses

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# Organisation—expenses

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| Identifying and definitional attributes |
| Metadata item type: | Data Element Concept |
| METEOR identifier: | 352468 |
| Registration status: | [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), 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

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| Object class: | [Organisation](https://meteor.aihw.gov.au/content/354505) |
| 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](https://meteor.aihw.gov.au/content/281131) |
| 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

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| Property: | [Expenses](https://meteor.aihw.gov.au/content/356286) |
| Definition: | Expenses consisting mainly of wages, salaries and supplements, purchases of goods and services and consumption of fixed capital (depreciation). |
| Property group: | [Financial characteristics](https://meteor.aihw.gov.au/content/274646) |
| 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, <[www.asb.com.au](http://www.asb.com.au/)>. |

## Data element concept attributes

### Relational attributes

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| Related metadata references: | Has been superseded by [Organisation—expenses](https://meteor.aihw.gov.au/content/791790)[Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Recorded 17/04/2024 |
| Data Elements implementing this Data Element Concept: | [Organisation—expenses, total Australian currency NNNNN.N](https://meteor.aihw.gov.au/content/359963)[Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 05/12/2007 |