

Organisation—purchase of goods and services, total Australian currency NNNNN.N

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Organisation—purchase of goods and services, total Australian currency NNNNN.N

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Purchase of goods and services
METEOR identifier:	359935
Registration status:	Health , Standard 05/12/2007
Definition:	Expenses of an organisation consisting mainly of purchases of goods and services, in Australian currency.
Data Element Concept:	Organisation—purchase of goods and services
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: Expenses relating to purchases of goods and services 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:

- 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 (includes contracted care services purchased from private hospitals)

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

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.

Expenses relating to purchases of goods and services 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,
<www.aasb.gov.au>

Relational attributes

Related metadata references:	<p>Has been superseded by Organisation—purchase of goods and services, total millions of Australian currency NNNNN.N Health, Recorded 16/04/2024</p> <p>Is used in the formation of Organisation—expenses, total Australian currency NNNNN.N Health, Standard 05/12/2007</p>
Implementation in Data Set Specifications:	<p>Government health expenditure organisation expenditure data cluster Health, Superseded 01/04/2009</p> <p>Government health expenditure organisation expenditure data element cluster Health, Superseded 04/12/2013</p> <p>Government health expenditure organisation expenditure data element cluster Health, Standard 04/12/2013</p> <p>Government health expenditure organisation expenditure purchase of goods and services data element cluster Health, Superseded 01/04/2009</p> <p>Government health expenditure organisation expenditure purchase of goods and services data element cluster Health, Superseded 04/12/2013</p> <p>Government health expenditure organisation expenditure purchase of goods and services data element cluster Health, Standard 04/12/2013</p>
Implementation in Indicators:	<p>Used as Numerator</p> <p>National Healthcare Agreement: P66-Public health program expenditure as a proportion of total health expenditure, 2010 Health, Superseded 08/06/2011</p> <p>National Healthcare Agreement: PI 66-Public health program expenditure as a proportion of total health expenditure, 2011 Health, Superseded 31/10/2011</p> <p>National Healthcare Agreement: PI 66-Public health program expenditure as a proportion of total recurrent health expenditure, 2012 Health, Retired 25/06/2013</p> <p>Used as Denominator</p> <p>National Healthcare Agreement: P68-Proportion of health expenditure spent on health research and development, 2010 Health, Superseded 08/06/2011</p> <p>National Healthcare Agreement: PI 68-Proportion of health expenditure spent on health research and development, 2011 Health, Superseded 31/10/2011</p> <p>National Healthcare Agreement: PI 68-Proportion of recurrent health expenditure spent on health research and development, 2012 Health, Retired 25/06/2013</p>