

Organisation—employee related expenses, total Australian currency NNNNN.N

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Organisation—employee related expenses, total Australian currency NNNNN.N

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Employee expenses
METEOR identifier:	359947
Registration status:	Health , Standard 05/12/2007
Definition:	Expenses of an organisation consisting mainly of wages, salaries and supplements, superannuation employer contributions, and workers compensation premiums and payouts, in Australian currency.
Data Element Concept:	Organisation—employee related 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.

Employee related 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 for all employees of the organisation (including contract staff employed by an agency, provided staffing data is also available). This is to include all paid leave (recreation, sick and long-service) and salary and wage payments relating to workers compensation leave.
- Superannuation employer contributions paid or, for an emerging cost scheme, that should be paid (as determined by an actuary) on behalf of establishment employees either by the establishment or a central administration such as a state health authority, to a superannuation fund providing retirement and related benefits to establishment employees, for a financial year.
- Workers compensation premiums and payments

Collection methods: Employee related 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, <www.aasb.com.au>

Relational attributes

Related metadata references: Is used in the formation of [Organisation—expenses, 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

[Government health expenditure organisation expenditure employee related data element cluster](#)
Health, Superseded 01/04/2009

[Government health expenditure organisation expenditure employee related data element cluster](#)
Health, Superseded 04/12/2013

[Government health expenditure organisation expenditure employee related data element cluster](#)
Health, Standard 04/12/2013

Implementation in Indicators:

Used as Numerator

[National Healthcare Agreement: P66-Public health program expenditure as a proportion of total health expenditure, 2010](#)
Health, Superseded 08/06/2011

[National Healthcare Agreement: PI 66-Public health program expenditure as a proportion of total health expenditure, 2011](#)
Health, Superseded 31/10/2011

[National Healthcare Agreement: PI 66-Public health program expenditure as a proportion of total recurrent health expenditure, 2012](#)
Health, Retired 25/06/2013

Used as Denominator

[National Healthcare Agreement: P68-Proportion of health expenditure spent on health research and development, 2010](#)
Health, Superseded 08/06/2011

[National Healthcare Agreement: PI 68-Proportion of health expenditure spent on health research and development, 2011](#)
Health, Superseded 31/10/2011

[National Healthcare Agreement: PI 68-Proportion of recurrent health expenditure spent on health research and development, 2012](#)
Health, Retired 25/06/2013