



# **Government health expenditure NMDS 2008-2009**

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# Metadata items

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# Government health expenditure NMDS 2008-2009

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## Identifying and definitional attributes

<i>Metadata item type:</i>	Data Set Specification
<i>METeOR identifier:</i>	352482
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>DSS type:</i>	National Minimum Data Set (NMDS)
<i>Scope:</i>	The scope of this dataset is direct government and government-funded expenditure on health and health-related goods and services.

## Collection and usage attributes

<i>Statistical unit:</i>	Providers of health or health related goods and services or non-health services that support the health services industry; health or health related functions; and the sources of funds for these providers or functions.
<i>Guide for use:</i>	<p>The GHE NMDS consists of 2 mandatory data clusters and 1 conditional data cluster.</p> <p>The first two data elements named in each data cluster form one of the two axes of a matrix that combine to provide all data in Australian Dollars.</p> <p>Data are to be reported in Australian Dollars except when reporting the State/Territory identifier of the Jurisdiction.</p>
<i>Collection methods:</i>	<p>Data are collected by a number of providers from their administrative systems and forwarded to the relevant state or territory health authority on a regular basis (for example, monthly). Hospitals forward data obtained from patient administrative and clinical record systems to the relevant state or territory health authority on a regular basis (for example, monthly). Other data is obtained either directly from annual reports or through surveys.</p> <p>National reporting arrangements</p> <p>State and Territory health authorities provide the data to the Australian Institute of Health and Welfare for national collation, on an annual basis.</p> <p>Periods for which data are collected and nationally collated: Financial years ending 30 June each year.</p>
<i>Implementation start date:</i>	01/07/2008
<i>Comments:</i>	<p>Scope links with other NMDSs</p> <ul style="list-style-type: none"><li>• National Public Hospital Establishments NMDS</li><li>• Mental Health Establishments NMDS</li></ul>

## Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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## Metadata items in this Data Set Specification

<i>Seq No.</i>	<i>Metadata item</i>	<i>Obligation</i>	<i>Max occurs</i>
1	Government health expenditure organisation revenue data element cluster  Health industry relevant organisation – main activity type, code NNN	Mandatory	1

	Health industry relevant organisation – source of revenue, public and private code NNN		
	Organisation – revenue, total Australian currency NNNNN.N		
2	Government health expenditure organisation expenditure data cluster	Mandatory	1
	Health industry relevant organisation – main activity type, code NNN		
	Organisation – type of health or health related function, code NNN		
	Organisation – expenses, total Australian currency NNNNN.N		
	Organisation – purchase of goods and services, total Australian currency NNNNN.N		
	Organisation – employee related expenses, total Australian currency NNNNN.N		
	Organisation – depreciation expenses, total Australian currency NNNNN.N		
3	Government health expenditure function revenue data cluster	Conditional	1
	Organisation – type of health or health related function, code NNN		
	Health industry relevant organisation – source of revenue, public and private code NNN		
	Organisation – revenue, total Australian currency NNNNN.N		
4	Jurisdiction – Australian state/territory identifier, code N	Mandatory	1

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# Government health expenditure organisation revenue data element cluster

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## Identifying and definitional attributes

<i>Metadata item type:</i>	Data Set Specification
<i>METeOR identifier:</i>	352462
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>DSS type:</i>	Data Set Specification (DSS)
<i>Scope:</i>	The scope of this data cluster is revenue relating to direct government and government-funded expenditure by a health industry relevant organisation.

## Collection and usage attributes

<i>Guide for use:</i>	Revenues are to be reported in millions to the nearest 100,000 e.g. \$4.1 million.
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## Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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## Relational attributes

<i>Implementation in Data Set Specification:</i>	<a href="#">Government health expenditure NMDS 2008-2009</a> Health, Standard 05/12/2007
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## Metadata items in this Data Set Specification

<i>Seq No.</i>	<i>Metadata item</i>	<i>Obligation</i>	<i>Max occurs</i>
1	Health industry relevant organisation – main activity type, code NNN	Mandatory	1
2	Health industry relevant organisation – source of revenue, public and private code NNN	Mandatory	1
3	Organisation – revenue, total Australian currency NNNNN.N	Conditional	99

## Data set specification specific attributes

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<i>Implementation start date:</i>	01/07/2008
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# Government health expenditure organisation expenditure data cluster

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## Identifying and definitional attributes

<i>Metadata item type:</i>	Data Set Specification
<i>METeOR identifier:</i>	352473
<i>Registration status:</i>	Health, Standard 05/11/2007
<i>DSS type:</i>	Data Set Specification (DSS)
<i>Scope:</i>	The scope of this data cluster is direct government and government-funded expenditure by a health industry relevant organisation on health and health-related goods and services or non-health care goods and services to support these activities.

## Collection and usage attributes

<i>Guide for use:</i>	Revenues are to be reported in millions to the nearest 100,000 e.g. \$4.1 million.
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## Relational attributes

<i>Implementation in Data Set Specification:</i>	<a href="#">Government health expenditure NMDS 2008-2009</a> Health, Standard 05/12/2007
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## Metadata items in this Data Set Specification

<i>Seq No.</i>	<i>Metadata item</i>	<i>Obligation</i>	<i>Max occurs</i>
1	Health industry relevant organisation – main activity type, code NNN	Mandatory	1
2	Organisation – type of health or health related function, code NNN	Mandatory	1
3	Organisation – expenses, total Australian currency NNNNN.N	Mandatory	1
4	Organisation – purchase of goods and services, total Australian currency NNNNN.N	Mandatory	1
5	Organisation – employee related expenses, total Australian currency NNNNN.N	Mandatory	1
6	Organisation – depreciation expenses, total Australian currency NNNNN.N	Mandatory	1

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## Data set specification specific attributes

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<i>Implementation start date:</i>	01/07/2008
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# Government health expenditure function revenue data cluster

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## Identifying and definitional attributes

<i>Metadata item type:</i>	Data Set Specification
<i>METeOR identifier:</i>	352476
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>DSS type:</i>	Data Set Specification (DSS)
<i>Scope:</i>	The scope of this data cluster is revenue relating to direct government and government-funded expenditure on health and health-related goods and services or non-health care goods and services to support these activities.

## Collection and usage attributes

<i>Guide for use:</i>	Revenues are to be reported in millions to the nearest 100,000 e.g. \$4.1 million.
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## Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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## Relational attributes

<i>Implementation in Data Set Specification:</i>	<a href="#">Government health expenditure NMDS 2008-2009</a> Health, Standard 05/12/2007
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## Metadata items in this Data Set Specification

<i>Seq No.</i>	<i>Metadata item</i>	<i>Obligation</i>	<i>Max occurs</i>
1	Organisation – type of health or health related function, code NNN	Conditional	1
2	Health industry relevant organisation – source of revenue, public and private code NNN	Conditional	1
3	Organisation – revenue, total Australian currency NNNNN.N	Conditional	99

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## Data set specification specific attributes

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<i>Implementation start date:</i>	01/07/2008
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## Health industry relevant organisation type

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### Identifying and definitional attributes

<i>Technical name:</i>	Health industry relevant organisation – main activity type, code NNN
<i>METeOR identifier:</i>	352204
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	Describes a health industry relevant organisation based on its main activity, as represented by a code.
Data Element Concept:	Health industry relevant organisation – main activity type

### Value domain attributes

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#### Representational attributes

<i>Representation class:</i>	Code																																												
<i>Data type:</i>	Number																																												
<i>Format:</i>	NNN																																												
<i>Maximum character length:</i>	3																																												
<i>Permissible values:</i>	<table><thead><tr><th>Value</th><th>Meaning</th></tr></thead><tbody><tr><td></td><td>Main Health Care Service organisation</td></tr><tr><td>101</td><td>Hospital – public</td></tr><tr><td>102</td><td>Hospital – private (excluding private free-standing day hospital facility)</td></tr><tr><td>103</td><td>Hospital – private free-standing day hospital facility (excluding private non free-standing day hospital facility)</td></tr><tr><td>104</td><td>Residential facility – mental health care</td></tr><tr><td>105</td><td>Residential facility – other</td></tr><tr><td>106</td><td>Provider of ambulance service</td></tr><tr><td>107</td><td>Medical and diagnostic laboratory</td></tr><tr><td>108</td><td>Clinical practice – medical – general</td></tr><tr><td>109</td><td>Clinical practice – medical – specialist</td></tr><tr><td>110</td><td>Clinical practice – medical – other</td></tr><tr><td>111</td><td>Clinical practice – dental</td></tr><tr><td>112</td><td>Clinical practice – other</td></tr><tr><td>113</td><td>Community health facility – substance abuse</td></tr><tr><td>114</td><td>Community health facility – mental</td></tr><tr><td>115</td><td>Community health facility – other</td></tr><tr><td>116</td><td>Blood and organ bank</td></tr><tr><td>117</td><td>Retail sale/supplier of medical goods – optical glasses and other vision products</td></tr><tr><td>118</td><td>Retail sale/supplier of medical goods – hearing aids</td></tr><tr><td>119</td><td>Retail sale/supplier of medical goods – dispensing community pharmacist</td></tr><tr><td>120</td><td>Retail sale/supplier of medical goods – other</td></tr></tbody></table>	Value	Meaning		Main Health Care Service organisation	101	Hospital – public	102	Hospital – private (excluding private free-standing day hospital facility)	103	Hospital – private free-standing day hospital facility (excluding private non free-standing day hospital facility)	104	Residential facility – mental health care	105	Residential facility – other	106	Provider of ambulance service	107	Medical and diagnostic laboratory	108	Clinical practice – medical – general	109	Clinical practice – medical – specialist	110	Clinical practice – medical – other	111	Clinical practice – dental	112	Clinical practice – other	113	Community health facility – substance abuse	114	Community health facility – mental	115	Community health facility – other	116	Blood and organ bank	117	Retail sale/supplier of medical goods – optical glasses and other vision products	118	Retail sale/supplier of medical goods – hearing aids	119	Retail sale/supplier of medical goods – dispensing community pharmacist	120	Retail sale/supplier of medical goods – other
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122	General health administration
123	Private health insurance provider
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199	State/territory health authority (not further defined)
	Secondary/non-Health Care Service organisation
201	Pharmaceutical industry provider
202	University
203	Non-health related insurance provider
288	Secondary/non-Health Care Service organisation – other

## Collection and usage attributes

*Guide for use:*

### **Main Health Care Service organisation**

CODE 101 Hospital – public

An organisation comprised of a health care facility or group of health care facilities established under Commonwealth, state or territory legislation as a hospital or a free-standing day procedure unit, and authorised to provide treatment and/or care to patients.

Comprises all health care facilities that are reported as public hospitals to the Public Hospital Establishments National Minimum Data Set (PHE NMDS). This includes organisations such as rehabilitation hospitals; psychiatric hospitals; mothercraft hospitals; and hospices and multi-purpose services defined as hospitals. The list of public hospitals reported to the PHE NMDS is available at [www.aihw.gov.au/publications/index.cfm](http://www.aihw.gov.au/publications/index.cfm) in the Australian Hospital Statistics annual report.

NOTE 1: Excludes providers of services where those providers are not captured in the hospital financial statements. For example, the provider of a pathology or pharmacy service may be co-located within the hospital, but as a private service, and will pay the hospital for use of the site. The provider of this service should be recorded under codes 106 to 112.

CODE 102 Hospital – private (excluding private free-standing day hospital facilities)

An organisation comprised of a health care facility or a group of health care facilities established under Commonwealth, state or territory legislation as a hospital or a free-standing day procedure unit, and authorised to provide treatment and/or care to patients.

Is derived from the Object class 'Hospital' and 'Hospital-public' Code 101 above.

Comprises hospitals that are NOT reporting to the PHE NMDS.

NOTE: State and territory data providers are to refer to the GHE NMDS Collection Guidelines for instructions on how to report expenditure for this category.

Excludes private free-standing day hospital facilities reported

under code 103.

**CODE 103** Hospital - private free-standing day facility (excluding private non free-standing day hospital facilities)

An organisation comprised of one or more private free-standing day hospital facilities which provide investigation and treatment for acute conditions on a day-only basis and is approved by the Commonwealth as a hospital for the purposes of private health insurance benefits. The four main types of private free-standing day hospitals are specialist endoscopy, ophthalmic, plastic/cosmetic and general. Excludes private non free-standing day hospital facilities reported under code 102.

**CODE 104** Residential facility – mental health care

Specialised mental health facilities primarily engaged in providing residential care to persons requiring mental health diagnosis and treatment combined with either nursing, supervisory or other types of care as required (including medical) by the **residents**.

Includes all government-funded residential mental health care services in Australia, except those residential care services that are in receipt of funding under the Aged Care Act and subject to Commonwealth reporting requirements (i.e. report to the System for the payment of Aged Residential Care (SPARC) collection). These should not be reported in this NMDS.

Excludes residential care facilities primarily providing care for persons requiring treatment for alcohol or other substance abuse or persons with a disability.

**CODE 105** Residential facility – other

Includes all government-funded facilities primarily engaged in providing residential care to persons requiring diagnosis and treatment for alcohol and other substance abuse combined with either nursing, supervisory or other types of care as required (including medical) by the residents. Includes hospices that are not defined as hospitals and respite and transitional care services.

Excludes facilities primarily providing services to persons requiring mental health diagnosis and treatment or facilities in receipt of funding under the Aged Care Act and subject to Commonwealth reporting requirements (i.e. report to the System for the payment of Aged Residential Care (SPARC) collection).

Also excludes residential care facilities that report under the Commonwealth, State and Territory Disability Agreement where the primary purpose is care for persons with a disability.

**CODE 106** Provider of ambulance service

Organisations primarily engaged in providing transportation of patients by ground or air, along with health (or medical) care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are usually equipped with lifesaving equipment operated by medically trained personnel. Includes organisations providing public ambulance services or flying doctor services such as Royal Flying Doctor Service and Care Flight, and support programs to assist isolated patients with travel to obtain specialised health care.

**NOTE 2:** Excludes providers of services where those providers are captured in public or private hospital financial statements.

For example, the provider of an ambulance, general practice, specialist medical, dental or other health practitioner service, or a medical or diagnostic laboratory, may be located within a hospital set of accounts and its expenditure recorded on the hospital financial statement. The provider of the ambulance or other service would then be recorded under codes 101 to 103.

#### CODE 107 Medical and diagnostic laboratory

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or the patient on referral from a health practitioner. Includes diagnostic imaging centres; dental or medical X-ray laboratories ultrasound services; medical testing laboratories; medical pathology laboratories; medical forensic laboratories; and X-ray clinic services. Includes public and private medical and diagnostic laboratories.

See NOTE 2 under code 106.

#### CODE 108 Clinical practice – medical – general

This item is not currently required to be reported by state and territory health authorities.

Organisations of registered medical practitioners holding the degree of a Doctor of medicine or a qualification at a corresponding level primarily engaged in the independent practice of general medicine. These practitioners operate private or group practices in their own offices (e.g., centres, clinics) or in the facilities of others, such as hospitals or medical centres.

Excludes General practitioner plus centres and multi-speciality community clinics reported under code 115.

See NOTE 2 under code 106.

#### CODE 109 Clinical practice – medical – specialist

This item is not currently required to be reported by state and territory health authorities.

Organisations of registered medical practitioners holding the degree of a Doctor of medicine or a qualification at a corresponding level primarily engaged in the independent practice of specialist medicine or surgery, other than pathology and diagnostic imaging services. These practitioners operate a wide range of specialities in private or group practices in their own offices (e.g., centres, clinics) or in the facilities of others, such as hospitals or health maintenance type medical centres.

Includes for example:

- Anaesthetist service
- Dermatology service
- Ear, nose and throat specialist service
- Gynaecology service
- Neurology service
- Obstetrics service
- Paediatric service
- Psychiatry service
- Specialist medical clinic service
- Specialist surgical service

See NOTE 2 under code 106.

CODE 110 Clinical practice – medical – other

This item is not currently required to be reported by state and territory health authorities.

Includes organisations of physicians not able to be allocated to Codes 108 or 109.

CODE 111 Clinical practice – dental

Organisations of registered health practitioners holding the degree of Doctor of dental medicine or a qualification at a corresponding level primarily engaged in the independent practice of general or specialised dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centres, clinics) or in the facilities of others, such as hospitals, medical centres or community health facilities. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialise in a single field of dentistry. Also included are dental hospitals providing **ambulatory** type services only. Includes for example:

- Cleft lip and palate services
- Community dental service
- Dental assessment and treatment
- Dental hospital (out-patient)
- Dental practice service
- Dental practitioner service
- Dental surgery service
- Endodontic service
- Oral and maxillofacial services
- Oral pathology service
- Oral surgery service
- Orthodontic service
- Pedodontic service
- Periodontic service

See NOTE 2 under code 106.

CODE 112 Clinical practice – other

This item is not currently required to be reported by state and territory health authorities.

Organisations of independent health practitioners (other than physicians and dentists), such as chiropractors, optometrists, mental health specialists, physical, occupational, and speech therapists and audiologists organisations primarily engaged in providing **ambulatory** health care. These practitioners operate private or group practices in their own offices (e.g., centres, clinics) or in the facilities of others, such as hospitals or medical centres. Includes for example:

- Acupuncture service
- Aromatherapy service
- Audiology service
- Chiropractic service
- Clinical psychology service
- Dental hygiene service
- Dietician service
- Hearing aid dispensing
- Homoeopathic service

- Midwifery service
- Naturopathic service
- Nursing service
- Occupational therapy service
- Optometrist
- Osteopathic service
- Podiatry service
- Speech pathology service
- Therapeutic massage service

See NOTE 2 under code 106.

CODE 113 Community health facility – substance abuse

Organisations with health staff primarily engaged in providing **ambulatory** services related to the diagnosis and treatment of alcohol and other substance abuse. These are community-based organisations that treat patients who do not require admitted patient treatment. They may provide counselling staff and information regarding a wide range of substance abuse issues and/or refer patients to more extensive treatment programmes, if necessary. Includes only government-funded establishments such as:

- Community based alcoholism treatment centres and clinics (other than hospitals or residential care facilities);
- Community based detoxification centres and clinics (other than hospitals or residential care facilities);
- Community based drug addiction treatment centres and clinics (other than hospitals or residential care facilities);
- Community based substance abuse treatment centres and clinics (other than hospitals or residential care facilities).

CODE 114 Community health facility – mental

**Specialised mental health services or facilities** with health staff primarily engaged in providing **ambulatory** services related to the diagnosis and treatment of mental health disorders. These specialised mental health services generally treat patients who do not require admitted patient treatment. However, these services do include consultation/liaison services provided to admitted patients by community mental health services. They may provide counselling staff and information regarding a wide range of mental health issues and/or refer patients to more extensive treatment programmes, if necessary. They may also provide treatment both on and off site, for example through mobile units. Includes only government-funded specialised mental health services, such as community mental health centres and clinics.

Ideally, we would want to collect all expenditure by government-funded community specialised mental health services, including non-government services or facilities in receipt of government funding, however the Community Mental Health Care NMDS does not collect data from these non-government services.

Therefore, for now we will only be including expenditure on government-managed community specialised mental health services, plus the cost of the grants to non-government organisations that provide community specialised mental health services, not the total expenditure by these non-



government organisations.

Excludes mental health clinics in hospitals and residential mental health care facilities.

CODE 115 Community health facility – other

Organisations with health staff primarily engaged in providing general or specialised **ambulatory** care. Centres or clinics of medical or health practitioners with the same degree or with different degrees from more than one speciality practising within the same organisations i.e., doctor and physiotherapist) are included in this item. Includes only government-funded community health facilities such as:

- Community centres and clinics;
- General practitioner plus centres;
- Multi-speciality community clinics.

Excludes clinical practices that provide exclusively medical services or exclusively health services, ambulatory mental health and substance abuse centres, and free-standing **ambulatory** surgical centres (reported under codes 108 to 114) and kidney dialysis centres and clinics (reported under codes 101 to 103 if part of a hospital or code 109 if they are free-standing ambulatory centres).

CODE 116 Blood and organ bank

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in collecting, storing and distributing blood and blood products and storing and distributing body organs.

CODE 117 Retail sale/supplier of medical goods – optical glasses and other vision products

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in the retail sale of optical glasses and other vision products to the general public for personal or household consumption or utilisation. This includes the fitting and repair provided in combination with sales of optical glasses and other vision products.

Excludes organisations primarily engaged in providing optometric services.

CODE 118 Retail sale/supplier of medical goods – hearing aids

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in the sale of hearing aids to the general public for personal or household consumption or utilisation. This includes the fitting and repair provided in combination with the sale of hearing aids.

Excludes organisations primarily engaged in hearing testing where that also includes a component of hearing aid dispensing and fitting.

CODE 119 Retail sale/supplier of medical goods – dispensing community pharmacist

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in the retail sale of pharmaceuticals to the general public for personal or household

consumption or utilisation. Instances when the processing of medicine may be involved should be only incidental to selling. This includes both medicines with and without prescription. Excludes organisations listed under code 201.

CODE 120 Retail sale/supplier of medical goods – other

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in the sale of medical appliances other than optical goods and hearing aids to the general public with or without prescription for personal or household consumption or utilisation. Included are:

- Organisations primarily engaged in the manufacture of medical appliances but where the fitting and repair is usually done in combination with manufacture of medical appliances.
- Organisations engaged in the retail sale of other miscellaneous medical goods to the general public for personal or household consumption or utilisation (included are sales other than by shops, such as electronic shopping and mail-order houses).
- Illustrative examples
- sale of fluids (e.g. for home dialysis);
- all other miscellaneous health and personal care stores;
- all other sale of pharmaceuticals and medical goods;
- electronic shopping and mail-order houses specialised in medical goods.

CODE 121 Provision and administration of public health program

Organisations engaged in government or private administration and provision of public health programs such as health promotion, organised screening, immunisation and health protection programs.

CODE 122 General health administration

Organisations primarily engaged in the regulation of activities of agencies that provide health care, overall administration of health policy, and health insurance. This item comprises government administration (excluding social security) primarily engaged in the formulation and administration of government policy in health and in the setting and enforcement of standards for medical and paramedical personnel and for hospitals, clinics, etc., including the regulation and licensing of providers of health services. For example:

- Department of Health;
- Agencies for the regulation of safety in the workplace.

Excludes organisations primarily engaged in the provision and administration of public health programs which is reported under code 121.

CODE 123 Private health insurance provider

This item is not currently required to be reported by state and territory health authorities.

Organisations engaged in insurance of health (other than social security funds and other social insurance funds) who provide insurance cover for hospital, medical, dental, pharmaceutical or funeral expenses. This includes organisations primarily

engaged in activities involved in or closely related to the management of private health insurance (activities of insurance agents, average and loss adjusters and actuaries).

CODE 188 Main Health Care Service organisation – other Organisations mainly engaged in providing health care services that are not reported under codes 101 to 123. Includes health or health-related call centres or e-health sites such as Poisons Information Centre and centres that provide information on alcohol and other drugs, mental health or other health issues.

CODE 198 Regional health service (not further defined) Organisations at an area health service or regional level that could be a combination of categories 101 to 188 but which could not be further disaggregated.

CODE 199 State/territory health authority (not further defined)

Organisations at the state or territory health authority level that could be a combination of categories 101 to 188 but which could not be further disaggregated.

### **Secondary/non-Health Care Service organisation**

This item is not currently required to be reported by state and territory health authorities.

CODE 201 Pharmaceutical industry provider

This item is not currently required to be reported by state and territory health authorities

Organisations primarily engaged in wholesaling human pharmaceuticals, medicines, cosmetics, perfumes and toiletries. Also included are units mainly engaged in wholesaling veterinary drugs or medicines.

Excludes organisations listed under code 119.

CODE 202 University

This item is not currently required to be reported by state and territory health authorities.

Organisations primarily engaged in providing undergraduate or postgraduate teaching but which also undertake health research activities. Also includes organisations primarily engaged in undertaking research in the agricultural, biological, physical or social sciences. Units may undertake the research for themselves or others.

Includes:

- Postgraduate school, university operation
- Research school, university operation
- Specialist institute or college
- Undergraduate school, university operation
- University operation

For reporting purposes include only the health or health related research component or other health services component of these organisations' activities.

CODE 203 Non-health related insurance

This item is not currently required to be reported by state and territory health authorities.

Units mainly engaged in providing general insurance cover (except life and health insurance).

Includes:

- Motor vehicle third party insurance provision
- Worker's compensation insurance provision

CODE 288 Secondary/non-Health Care Service organisation - other

This item is not currently required to be reported by state and territory health authorities.

This item comprises organisations that are not reported under codes 201 to 203 which provide health care as secondary providers or other providers. Included are providers of occupational health care and home care provided by private households.

Includes:

Occupational health care services not provided in separate health care establishments (all industries);

- Military health services not provided in separate health care establishments
- Prison health services not provided in separate health care establishments
- School health services
- Other organisations n.e.c.

Other providers of services which support the health care industry such as laundry or catering services.

Other providers of services unrelated to the health care industry such as the building or automotive industry.

## Source and reference attributes

*Submitting organisation:*

Health Expenditure Advisory Committee

*Reference documents:*

Organisation for Economic Cooperation and Development 2000. A System of Health Accounts. Version 1.0. Paris: OECD.

Australian Bureau of Statistics 2006. Australian and New Zealand Standard Industry Classification. Cat. no. 1292.0. Canberra: ABS.

RACGP 6 September 2005

<[www.racgp.org.au/whatisgeneralpractice](http://www.racgp.org.au/whatisgeneralpractice)>

## Data element attributes

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### Source and reference attributes

*Submitting organisation:*

Health Expenditure Advisory Committee

### Relational attributes

*Implementation in Data Set Specifications:*

Government health expenditure organisation expenditure data cluster Health, Standard 05/11/2007

Government health expenditure organisation revenue data element cluster Health, Standard 05/12/2007

## Data set specification specific attributes

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*Implementation start date:*

01/07/2008

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## Type of health or health related function

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – type of health or health related function, code NNN
<i>METeOR identifier:</i>	352187
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	Describes the type of activities or programs with a health or health-related function provided by an organisation, as represented by a code.
Data Element Concept:	Organisation – type of health or health related function

### Value domain attributes

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#### Representational attributes

<i>Representation class:</i>	Code																																																		
<i>Data type:</i>	Number																																																		
<i>Format:</i>	NNN																																																		
<i>Maximum character length:</i>	3																																																		
<i>Permissible values:</i>	<table><thead><tr><th>Value</th><th>Meaning</th></tr></thead><tbody><tr><td>101</td><td>Admitted patient care – Mental health program</td></tr><tr><td>102</td><td>Admitted patient care – Non-Mental health program</td></tr><tr><td>199</td><td>Admitted patient care – Not further defined</td></tr><tr><td>201</td><td>Residential care – Mental health program</td></tr><tr><td>202</td><td>Residential care – Non-Mental health program</td></tr><tr><td>299</td><td>Residential care – Not further defined</td></tr><tr><td>301</td><td>Ambulatory care – Mental health program</td></tr><tr><td>302</td><td>Ambulatory care – Emergency department</td></tr><tr><td>303</td><td>Ambulatory care – General practitioner</td></tr><tr><td>304</td><td>Ambulatory care – Medical specialist</td></tr><tr><td>305</td><td>Ambulatory care – Imaging/pathology</td></tr><tr><td>306</td><td>Ambulatory care – Dental service</td></tr><tr><td>307</td><td>Ambulatory care – Optometry service</td></tr><tr><td>308</td><td>Ambulatory care – Allied health service</td></tr><tr><td>309</td><td>Ambulatory care – Community health service</td></tr><tr><td>388</td><td>Ambulatory care – Other</td></tr><tr><td>399</td><td>Ambulatory care – Not further defined</td></tr><tr><td>401</td><td>Public health – Communicable disease control</td></tr><tr><td>402</td><td>Public health – Selected health promotion</td></tr><tr><td>403</td><td>Public health – Organised immunisation</td></tr><tr><td>404</td><td>Public health – Environmental health</td></tr><tr><td>405</td><td>Public health – Food standards and hygiene</td></tr><tr><td>406</td><td>Public health – Breast cancer screening</td></tr><tr><td>407</td><td>Public health – Cervical screening</td></tr></tbody></table>	Value	Meaning	101	Admitted patient care – Mental health program	102	Admitted patient care – Non-Mental health program	199	Admitted patient care – Not further defined	201	Residential care – Mental health program	202	Residential care – Non-Mental health program	299	Residential care – Not further defined	301	Ambulatory care – Mental health program	302	Ambulatory care – Emergency department	303	Ambulatory care – General practitioner	304	Ambulatory care – Medical specialist	305	Ambulatory care – Imaging/pathology	306	Ambulatory care – Dental service	307	Ambulatory care – Optometry service	308	Ambulatory care – Allied health service	309	Ambulatory care – Community health service	388	Ambulatory care – Other	399	Ambulatory care – Not further defined	401	Public health – Communicable disease control	402	Public health – Selected health promotion	403	Public health – Organised immunisation	404	Public health – Environmental health	405	Public health – Food standards and hygiene	406	Public health – Breast cancer screening	407	Public health – Cervical screening
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408	Public health – Bowel cancer screening
409	Public health – Prevention of hazardous and harmful drug use
410	Public health – Public health research
488	Public health – Other public health
499	Public health – Not further defined
501	Health related care – Patient transport
502	Health related care – Patient transport subsidies
503	Health related care – Medications
504	Health related care – Aids and appliances
505	Health related care – Health administration
506	Health related care – Health research
588	Health related care – Other
599	Health related care – Not further defined
601	Other function – Home and Community Care
602	Other function – Aged care
603	Other function – Other welfare
688	Other function – Other
699	Other function – Not further defined

## Collection and usage attributes

### *Guide for use:*

CODE 101 Admitted patient care – Mental health program

An **admission** to a mental health program includes:

The component of the mental health program that provides admitted patient care. These services are delivered through specialised psychiatric hospitals and designated psychiatric units located within hospitals that are not specialised psychiatric hospitals.

NOTE: This is the admitted patient component of the mental health care program reported to the Mental Health Establishments NMDS.

Excludes residential care mental health programs, **ambulatory care** mental health programs which are provided **outpatient** and **emergency department** care to non-admitted patients, and community-based (non-hospital) mental health programs.

CODE 102 Admitted patient care – Non-mental health program

An admitted patient non-mental health program includes:

All services, excluding mental health services, provided to admitted patients, including acute care, rehabilitative care, palliative care, geriatric evaluation and management, psychogeriatric care, maintenance care, newborn care and any other admitted patient care e.g. organ procurement – posthumous. Also includes admitted patient services where service delivery is contracted to private hospitals or treatment facilities and **hospital in the home** services.

Excludes emergency department and outpatient care provided to non-admitted patients, and community-based (non hospital) care.

CODE 199 Admitted patient care – Not further defined

Comprises admitted patient care services that could be a combination of categories 101 and 102 but which could not be further disaggregated.

State and territory health authorities are only to report admitted patient care under codes 101 or 102.

CODE 201 Residential care – Mental health program

A residential mental health care program includes:

The component of the specialised mental health program that provides residential care. A **resident** in one **residential mental health service** cannot be concurrently a resident in another residential mental health service. A resident in a residential mental health service can be concurrently a patient admitted to a hospital.

Comprises the residential component of the mental health care program reported to the Mental Health Establishments NMDS. Excludes residential aged care services, residential disability, alcohol and other drug treatment health care services and residential type care provided to admitted patients in hospitals. Also excludes mental health programs provided to admitted patients, emergency and outpatient care patients, and community health (non-hospital) and other ambulatory care patients.

CODE 202 Residential care – Non-mental health program

A residential non-mental health care program includes alcohol and other drug treatment health care services.

Excludes residential mental health care program services, residential aged care services, residential disability services and residential type care provided to admitted patients in hospitals. Also excludes services provided to admitted patients and patients receiving ambulatory care.

CODE 299 Residential care – Not further defined

Comprises residential care services that could be a combination of categories 201 and 202 but which could not be further disaggregated.

State and territory health authorities are only to report residential care under codes 201 or 202.

CODE 301 Ambulatory care – Mental health program

The component of a specialised mental health program supplied by a specialised mental health service that provides **ambulatory health care**.

Comprises the ambulatory component of the mental health care program reported to the Mental Health Establishments NMDS, i.e. specialised mental health program services provided by emergency departments, outpatient clinics and community-based (non-hospital) services.

Excludes specialised mental health care provided to admitted and residential patients.

CODE 302 Ambulatory care – Emergency department

Comprises emergency department services provided in an **emergency department**.

Excludes specialised mental health services provided by emergency departments, outpatient clinics and community-based (non-hospital) services. Also excludes residential and admitted patient services.

CODE 303 Ambulatory care – General practitioner

This item is not currently required to be reported by state and territory health authorities.

The definition relates to the broad type of non-referred general practitioner services as specified on the [Medicare Benefits Schedule website](#). These services comprise general practitioner attendances, including General Practitioner, Vocationally Registered General Practitioner (GP/VRGP) and other non-referred attendances, to non-admitted patients, and services provided by a practice nurse or registered Aboriginal Health Worker on behalf of a general practitioner.

This category is not limited to services funded by Medicare Australia. It also includes services funded from other sources such as Motor Vehicle Third Party Insurance and Workers Compensation Insurance, among others. Therefore, general or nurse practitioner services such as vaccinations for overseas travel are included regardless of their funding source. These non-referred general practitioner services are provided in private or group practices in medical clinics, community health care centres or hospital outpatient clinics.

Excludes mental health care services reported under code 301 and services provided to non-admitted patients in an emergency department.

CODE 304 Ambulatory care – Medical specialist

This item is not currently required to be reported by state and territory health authorities.

Specialist attendances, obstetrics, anaesthetics, radiotherapy, operations and assistance at operations care. These services are defined in the current Medicare Benefits Schedule. Includes services funded by Medicare Benefits Scheme, Motor Vehicle Third Party Insurance, Workers Compensation Insurance and from patient out-of-pocket payments. These services are provided in private or group practices in medical clinics, community health care centres or hospital outpatient clinics. Includes salaried medical officers.

Excludes mental health care services reported under code 301 and services provided to non-admitted patients in an emergency department.

CODE 305 Ambulatory care – Imaging/pathology service.

This item is not currently required to be reported by state and territory health authorities.

Pathology and diagnostic imaging services as defined in the current Medicare Benefits Schedule. Includes services funded by Medicare Benefits Scheme, Motor Vehicle Third Party Insurance, Workers Compensation Insurance and from patient out-of-pocket payments. These services are provided in private or group practices in medical clinics, community health care centres or hospital outpatient clinics.

Excludes services provided to admitted or residential care patients and non-admitted patients in an emergency department.

CODE 306 Ambulatory care – Dental service

Includes any non-admitted patient and community dental services, including dental assessments, preventative services and treatments, regardless of funding source. Oral and maxillofacial services and cleft lip and palate services, as defined in the current Medicare Benefits Schedule, are also



included in this category.

Includes dental services funded from a range of sources such as Medicare Benefits Scheme, Motor Vehicle Third Party Insurance and dental services funded by vouchers for dental care.

These dental services are provided in private or group practices in dental clinics, community health care centres or hospital outpatient clinics.

Excludes dental care provided to admitted patients in hospitals (same day or overnight) or to non-admitted patients in an emergency department.

CODE 307 Ambulatory care – Optometry service

This item is not currently required to be reported by state and territory health authorities.

Optometry services as defined in the current Medicare Benefits Schedule. Includes services funded by Medicare Benefits Scheme, Motor Vehicle Third Party Insurance, Workers Compensation Insurance and from patient out-of-pocket payments. These services are mainly provided in private or group practices, but may be provided in hospital outpatient centres.

Excludes optometry services provided to admitted or residential care patients or to non-admitted patients in an emergency department.

CODE 308 Ambulatory care – Allied health service

Includes services provided by the following allied health items. Aboriginal health worker, diabetes educator, audiologists, exercise physiologist, dietician, mental health worker, occupational therapist, physiotherapist, podiatrist or chiropractor, osteopath, psychologist and speech pathologist. These services are defined in the current Medicare Benefits Schedule. Includes services funded by Medicare Benefits Scheme, Motor Vehicle Third Party Insurance, Workers Compensation Insurance and from patient out-of-pocket payments.

Excludes allied health services provided to admitted or residential care patients or to non-admitted patients in an emergency department.

CODE 309 Ambulatory care – Community health services

Includes community health services such as family, maternal, child and youth health (including well baby clinics) as well as Aboriginal and Torres Strait Islander and migrant health services. Also includes health care for people with acute, post-acute, chronic and end of life illnesses, alcohol and drug treatment services, child psychology services, community midwifery, community nursing, school and district nursing, community rehabilitation, continence services, telehealth, dietetics, family planning and correctional health services.

Excludes mental health services reported under code 301 and services provided to admitted and residential care patients and non-admitted patients in an emergency department. Also excludes services already reported under codes 303 to 308.

CODE 388 Ambulatory care – Other

Comprises ambulatory care services other than those reported under codes 301 to 309.

CODE 399 Ambulatory care – Not further defined

Comprises ambulatory care services that could be a combination of categories 301 to 309 and 388, but which could not be further disaggregated, such as public outpatient services.

#### CODE 401 Public health – Communicable disease control

This category includes all activities associated with the development and implementation of programs to prevent the spread of communicable diseases.

Communicable disease control is recorded using three sub-categories:

HIV/AIDS, hepatitis C and sexually transmitted infections

Needle and syringe programs

Other communicable disease control.

The **public health** component of the HIV/AIDS, hepatitis C and STI strategies includes all activities associated with the development and implementation of prevention and education programs to prevent the spread of HIV/AIDS, hepatitis C and sexually transmitted infections.

#### CODE 402 Public health – Selected health promotion

This category includes those activities fostering healthy lifestyle and a healthy social environment overall, and health promotion activities targeted at health risk factors which lead to injuries, skin cancer and cardiovascular disease (for example diet, inactivity) that are delivered on a population-wide basis. The underlying criterion for the inclusion of health promotion programs within this category was that they are population health programs promoting health and wellbeing.

The Selected health promotion programs are:

Healthy settings (for example municipal health planning)

Public health nutrition

Exercise and physical activity

Personal hygiene

Mental health awareness promotion

Sun exposure and protection

Injury prevention including suicide prevention and female genital mutilation.

#### CODE 403 Public health – Organised immunisation

This category includes immunisation clinics, school immunisation programs, immunisation education, public awareness, immunisation databases and information systems.

Organised immunisation is recorded using three sub-categories:

Organised childhood immunisation (as defined by the National Health and Medical Research Council Schedule/ Australian Standard Vaccination Schedule)

Organised pneumococcal and influenza immunisation – the target groups for pneumococcal immunisation are Indigenous people over 50 years and high-risk Indigenous younger people aged 15–49 years. Influenza vaccine is available free to all Australians 65 years of age and over, Indigenous people over 50 years and high-risk Indigenous younger people aged 15–19 years.

All other organised immunisation (for example tetanus) – as opposed to ad hoc or opportunistic immunisation.

#### CODE 404 Public health – Environmental health

This category relates to health protection education (for

example safe chemical storage, water pollutants), expert advice on specific issues, development of standards, risk management and public health aspects of environmental health protection. The costs of monitoring and regulating are to be included where costs are borne by a regulatory agency and principally have a public health focus (for example radiation safety, and pharmaceutical regulation and safety).

CODE 405 Public health – Food standards and hygiene

This category includes the development, review and implementation of food standards, regulations and legislation as well as the testing of food by the regulatory agency.

CODE 406 Public health – Breast cancer screening

This category relates to Breast cancer screening and includes the complete breast cancer screening pathway through organised programs.

The breast cancer screening pathway includes such activities as recruitment, screen taking, screen reading, assessment (this includes fine needle biopsy), core biopsy, open biopsy, service management and program management.

CODE 407 Public health – Cervical screening

This category relates to organised cervical screening programs such as the state cervical screening programs and rural access programs, including coordination, provision of screens and assessment services.

Cervical screening, funded through Medicare, for both screening and diagnostic services is also included. The methodology used in deriving the estimates is set out in the Jurisdictions' technical notes (section 11.2 of NPHER 2004-05).

CODE 408 Public health – Bowel screening

This category relates to organised bowel screening programs, such as the National Bowel Cancer Screening Program (NBCSP) and the Bowel Cancer Screening Pilot program. The screening pathway includes self administered home based tests by persons turning 55 years or 65 years of age across Australia who mail results in for analysis, the assessment/diagnostic service and program management.

CODE 409 Public health – Prevention of hazardous and harmful drug use

This category includes activities targeted at the general population with the aim of reducing the overuse or abuse of alcohol, tobacco, illicit and other drugs of dependence, and mixed drugs. The Australian Standard Classification of Drugs of Concern includes analgesics, sedatives and hypnotics, stimulants and hallucinogens, anabolic agents and selected hormones, antidepressants and anti-psychotics, and also miscellaneous drugs of concern.

Report for each sub-category as below, the aggregate of which will be total expenditure on Prevention of hazardous and harmful drug use:

Alcohol

Tobacco

Illicit and other drugs of dependence

Mixed.

CODE 410 Public health – Public health research

The basic criterion for distinguishing public health research and

development from other public health activities is the presence in research and development of an appreciable element of novelty and resolution of scientific and/or technical uncertainty.

Includes mainly new or one-off research in the 8 core public health functions listed under codes 401 to 409.

General research and development work relating to the running of ongoing public health programs is included under the other relevant public health activities in codes 401 to 409.

CODE 488 Public health – Other public health

Comprises public health functions not reported to the National Public Health Expenditure Project.

CODE 499 Public health – Not further defined

Comprises public health services that could be a combination of categories 401 to 410 but which could not be further disaggregated.

State and territory health authorities are only to report public health services under codes 401 to 409.

CODE 501 Health related care – Patient transport

This item comprises transportation in a specially-equipped surface vehicle or in a designated air ambulance to and from facilities for the purposes of receiving medical and surgical care.

Includes all government ambulance services and transport provided by the Royal Flying Doctors Service, care flight and similar services, emergency transport services of public fire rescue departments or defence that operate on a regular basis for civilian emergency services (not only for catastrophe medicine).

Includes transport between hospitals or other medical facilities and transport to or from a hospital or other medical facility and a private residence or other non-hospital/medical services location.

The provider of this service could be a public or private hospital or an ambulance service.

CODE 502 Health related care – Patient transport subsidies

Government subsidies to private ambulance services e.g. patient transport vouchers, support programs to assist isolated patients with travel to obtain specialised health care.

It also includes transportation in conventional vehicles, such as taxi, when the latter is authorised and the costs are reimbursed to the patient (e.g. for patients undergoing renal dialysis or chemotherapy).

CODE 503 Health related care – Medications

This item is not currently required to be reported by state and territory health authorities.

Includes pharmaceuticals and other medical non-durables, prescribed medicines and over-the-counter pharmaceuticals. Included within these categories are: medicinal preparations, branded and generic medicines, drugs, patent medicines, serums and vaccines, vitamins and minerals and oral contraceptives, prescribed medicines exclusively sold to customers with a medical voucher, irrespective of whether it is covered by public or private funding. Includes branded and generic products, private households' non-prescription

medicines and a wide range of medical non-durables such as bandages, condoms and other mechanical contraceptive devices, elastic stockings, incontinence articles and toothbrushes, toothpastes and therapeutic mouth washes.

CODE 504 Health related care – Aids and appliances

This item is not currently required to be reported by state and territory health authorities.

This item comprises glasses and other vision products, orthopaedic appliances & other prosthetics, hearing aids, medico-technical devices including wheelchairs and all other miscellaneous medical durables not elsewhere classified such as blood pressure instruments.

CODE 505 Health related care – Health administration

Administrative services which cannot be allocated to a specific health good and service. Those unallocatable services might include, for example, maintaining an office of the Chief Medical Officer; a Departmental liaison officer in the office of the Minister; or a number of other agency-wide items for which it is not possible to derive appropriate or meaningful allocations to particular health programs.

CODE 506 Health related care – Health research

Includes all research on health topics that is not included in public health research (code 409). That is, it includes all research classified under ABS Australian Standard Research Classification code 320000, excluding code 321200.

Excludes public health research and non-health related research.

CODE 588 Health related care – Other

Includes for example, services provided by health and health-related call centres and e-health information services.

Excludes health related care reported under codes 501 to 506 and health assessments provided under the Aged Care Assessment Program which are reported under code 602.

CODE 599 Health related care – Not further defined

Comprises health related care that could be a combination of categories 501 to 506 but which could not be further disaggregated.

State and territory health authorities are only to report health related care under codes 501 to 506.

CODE 601 Other function – Home and community care

This item is not currently required to be reported by state and territory health authorities.

Comprises Home and Community Care services reported under the HACC NMDS.

Information on these service categories is available in the following report:

*National classifications of community services. Version 2.0. AIHW Cat. No. HWI 40. Canberra: Australian Institute of Health and Welfare, 2003.*

Excludes services reported under codes 602 to 604.

CODE 602 Other function – Aged care

This item is not currently required to be reported by state and territory health authorities.

Includes residential care aged care programs, aged care assessment programs and other non-health aged care programs,

such as respite care and day care activities.

Excludes services provided under the HACC program.

CODE 603 Other function – Other welfare

This item is not currently required to be reported by state and territory health authorities.

Includes services delivered to clients, or groups of clients with special needs such as the young or the disabled. Excludes aged care services reported under code 602.

CODE 688 Other function – Other

This item is not currently required to be reported by state and territory health authorities. Includes for example, car parking, accommodation for staff or for patients' relatives, or non-health related research.

CODE 699 Other function – Not further defined

This item is not currently required to be reported by state and territory health authorities.

Comprises other functions that could be a combination of categories 601 to 603 but which could not be further disaggregated.

## Source and reference attributes

*Submitting organisation:*

Health Expenditure Advisory Committee

*Reference documents:*

Australian Bureau of Statistics 1998. Australian Standard Research Classification. Cat. no. 1297.0. Canberra: ABS.

Australian Government Department of Health and Ageing Medicare Benefits Schedule Book, 1 November 2006 available from <http://www.health.gov.au/mbsonline>

Australian Institute of Health and Welfare 2003. National classifications of community services. Version 2.0. AIHW cat. no. HWI 40. Canberra: AIHW.

Australian Institute of Health and Welfare 2007. National public health expenditure report 2004–05. Health and welfare series expenditure series no. 29. cat. no. HWE 36. Canberra: AIHW.

## Data element attributes

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### Relational attributes

*Implementation in Data Set Specifications:*

Government health expenditure function revenue data cluster Health, Standard 05/12/2007

Government health expenditure organisation expenditure data cluster Health, Standard 05/11/2007

## Data set specification specific attributes

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*Implementation start date:*

01/07/2008

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## Source of public and private revenue

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### Identifying and definitional attributes

<i>Technical name:</i>	Health industry relevant organisation – source of revenue, public and private code NNN
<i>METeOR identifier:</i>	352427
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	The source of revenue received by a health industry relevant organisation, as represented by a code.
Data Element Concept:	Health industry relevant organisation – source of revenue

### Value domain attributes

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#### Representational attributes

<i>Representation class:</i>	Code																																												
<i>Data type:</i>	Number																																												
<i>Format:</i>	NNN																																												
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#### Collection and usage attributes

<i>Guide for use:</i>	Public sector
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#### CODE 101 Australian Health Care Agreements

This item is not currently required to be reported by state or territory health authorities.

Revenue received from the Australian Government Department of Health and Ageing under the Australian Health Care Agreements to assist in the cost of providing public patients with free access to public hospital services within a clinically appropriate time irrespective of where patients live.

#### CODE 102 Other Special Purpose Payments

This item is not currently required to be reported by state or territory health authorities.

Includes Specific Purpose Payments provided by the Australian Government to the states and territories such as:

- Public Health Outcomes Funding Agreement grants
- Highly Specialised Drugs grants
- National Radiotherapy grants
- National Mental Health Information Development grant
- Magnetic Resonance Imaging grants
- Postgraduate Medical Training grants
- Hepatitis C Education and Prevention grant
- Royal Flying Doctor Service grants

Excludes AHCA grants, Medicare or PBS/RPBS payments.

#### CODE 103 Medicare

This item is not currently required to be reported by state or territory health authorities.

Includes revenue received for services listed in the Medical Benefits Schedule that are provided by registered medical practitioners. Many medical services in Australia are provided on a fee-for-service basis and attract benefits or revenue from the Australian Government under Medicare.

Includes revenue received for medical services provided to private admitted patients in hospitals as well as some revenue that is not based on fee-for-service (i.e. alternative funding arrangements).

#### CODE 104 Pharmaceutical Benefits Scheme (PBS) and Repatriation Pharmaceuticals Benefits Scheme (RPBS)

Includes pharmaceuticals in the PBS and RPBS for which the Australian Government paid a benefit.

Excludes:

- revenue received for pharmaceuticals for which no PBS or RPBS benefit was paid;
- revenue received for other non-pharmaceutical medications;
- pharmaceuticals listed in the PBS or RPBS, the total costs of which are equal to, or less than, the statutory patient contribution for the class of patient concerned;
- medicines dispensed through private prescriptions that do not fulfil the criteria for payment under the PBS or RPBS; and
- over-the-counter medicines such as pharmacy-only medicines, aspirin, cough and cold medicines, vitamins and minerals, herbal and other complementary medicines, and a range of medical non-durables, such as bandages, band aids and condoms.

#### CODE 105 National Health and Medical Research Council

Includes health research funded by the National Health and Medical



Research Council that is not reported elsewhere.

CODE 106 Department of Veterans' Affairs

Includes revenues received for health services provided to veterans, war widows and widowers with gold or white DVA cards. Types of services include public and private hospitals, local medical officers and specialists, residential aged care subsidy, allied health, rehabilitation appliances, dental services, community nursing, Veterans' Home Care and travel for treatment.

Excludes revenues received for pharmaceuticals provided to veterans, war widows and widowers with gold, white or orange DVA cards which are reported under code 104.

CODE 107 Other Australian Government Departments

Includes other revenues received for health services from, for example, the Department of Immigration and Citizenship and Department of Defence. Excludes Medicare payments from Medicare Australia (part of Department of Human Services) reported under code 103.

CODE 108 State/Territory non-health Departments

Includes correctional facilities, and departments that have contributed funding for the provision of a health service e.g. public health, emergency services, NSW Food Authority, NSW Health Care Complaints Commission, South Australia Ambulance Service, National Blood Authority, Red Cross, and prison health services such as WA Health services directorate and St Vincents Correctional Health Service Victoria.

CODE 188 Other public sector revenue

Includes all public sector revenue other than those reported under codes 101 to 108. May include revenue from Local governments.

Private sector

CODE 201 Private health insurance

Includes revenue from businesses mainly engaged in providing insurance cover for hospital, medical, dental or pharmaceutical expenses or costs.

Excludes:

1. accident and sickness insurance
2. liability insurance
3. life insurance
4. general insurance
5. other insurance business excluded by the Private Health Insurance (Health Insurance Business) Rules
6. overseas visitors for whom travel insurance is the major funding source.

State and territory health authorities may report revenues for admitted patients, from private health insurance funds and private households, as a combined total if these revenues are not able to be reported separately.

CODE 202 Workers compensation insurance

Includes benefits paid under workers compensation insurance to the health industry relevant organisation for health care provided to workers, including trainees and apprentices, who have experienced a work-related injury. Type of benefits includes fees for medical or related treatment.

Excludes benefits paid under public liability, common law or medical negligence.

#### CODE 203 Motor vehicle third party insurance

Includes personal injury claims arising from motor accidents and compensation for accident victims' and their families for injuries or death. Excludes benefits paid under workers compensation insurance, public liability, common law or medical negligence.

CODE 204 Other compensation (eg. Public liability, common law, medical negligence).

This item is not currently required to be reported by state or territory health authorities.

Includes revenues received from:

- public liability insurance for injury arising from an incident related to the organisation's normal activities;
- a court-ordered settlement for damages because of negligence under specific conditions a duty of care exists and was breached and material damage resulted as a consequence;
- health professionals employed by health authorities or otherwise covered by health authority professional indemnity arrangements; and
- a common law settlement cancels all other entitlements to workers compensation benefits. If a common law claim is not successful, the worker will continue to receive workers compensation under the statutory scheme.

Excludes benefits paid under motor vehicle third party insurance.

CODE 205 Private households (self-funded and out-of-pocket expenditure)

Includes payments received from the patient, the patient's family or friends, or other benefactors (i.e. patient revenue).

Includes cost-sharing and informal payments to health care providers. Cost-sharing is a provision of health insurance or third-party payment that requires the individual who is covered to pay part of the cost of health care received. This is distinct from the payment of a health insurance premium, contribution or tax which is paid whether health care is received or not.

Cost-sharing can be in the form of co-payments, co-insurance or deductibles:

- co-payment: cost-sharing in the form of a fixed amount to be paid for a service;
- co-insurance: cost-sharing in the form of a set proportion of the cost of a service; and
- deductibles: cost-sharing in the form of a fixed amount which must be paid for a service before any payment of benefits can take place.

CODE 206 Non-profit institutions serving households

Non-profit institutions serving households (NPISHs) (i.e. non-profit NGOs) consist of non-profit institutions which provide goods or services to households free or at prices that are not economically significant. Such NPISHs may provide health care goods or services on a non-market basis to households in need, including households affected by natural disasters or war.

The revenues received from such NPISHs are provided mainly by donations in cash or in kind from the general public, corporations or governments. These include organisations such as the National Heart Foundation, Diabetes Australia or the Cancer Council etc.

Excludes non-profit institutions that are market producers of goods and services.

NOTE: This item is to be used for the reporting of revenues received from trusts or charities.

CODE 207 Corporations (other than health insurance)

This item is not currently required to be reported by state or territory health authorities.

Include revenues received from all corporations or quasi-corporations, whose principal activity is the production of market goods or services (other than health insurance). Included are all resident non-profit institutions that are market producers of goods or non-financial services. These include health or health-related organisations such as hospitals, pharmacies, medical and diagnostic laboratories, residential aged care facilities and providers of medical specialist services, and non-health organisations such as research organisations.

CODE 288 Other private sector revenue

Includes all private sector revenue other than those reported under codes 201 to 207.

CODE 301 Overseas

This item is not currently required to be reported by state or territory health authorities.

Includes funds provided from overseas countries for areas of health care such as research. Funds may be channelled through government or non-government organisations or private institutions. Also includes overseas visitors receiving health care for whom travel insurance is the major funding source.

CODE 999 Not further defined

Includes all revenue that could be a combination of categories 101 to 108, 188, 201 to 207 and 288 but which could not be further disaggregated.

## Source and reference attributes

*Submitting organisation:*

Health Expenditure Advisory Committee

*Reference documents:*

Australian Institute of Health and Welfare 2007. Episode of care – principal source of funding, hospital code NN. Viewed 26 July 2007. <<http://meteor.aihw.gov.au/content/index.phtml/itemId/339080>>

Organisation for Economic Co-operation and Development A system of health accounts, Version 1. OECD 2000.

Australian Bureau of Statistics 2006, Australian and New Zealand Standard Industrial Classification (ANZSIC), 2006, cat. no. 1292.0, ABS, Canberra

Standard Economic Sector Classifications of Australia (SESCA), 2002, cat. no. 1218.0, ABS, Canberra

Private Health Insurance Act 2007 No. 31, 2007 Chapter 4, Part 4-3 at <http://www.comlaw.gov.au/>

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## Data element attributes

### Collection and usage attributes

*Guide for use:*

If there is an expected source of revenue followed by a finalised actual source of revenue (for example, in relation to compensation claims), then the actual revenue source known at the end of the reporting period should be recorded.

The expected revenue source should be reported if the fee has not been paid but is not to be waived.

## Source and reference attributes

*Submitting organisation:* Health Expenditure Advisory Committee

## Relational attributes

*Implementation in Data Set Specifications:* Government health expenditure function revenue data cluster  
Health, Standard 05/12/2007

Government health expenditure organisation revenue data element  
cluster Health, Standard 05/12/2007

## Data set specification specific attributes

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*Implementation start date:* 01/07/2008

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## Organisation expenses, total Australian currency

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – expenses, total Australian currency NNNNN.N
<i>METeOR identifier:</i>	359963
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	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.
<i>Data Element Concept:</i>	Organisation – expenses

### Value domain attributes

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#### Representational attributes

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

#### Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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### Data element attributes

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#### Collection and usage attributes

<i>Guide for use:</i>	<p>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).</p> <p>Includes:</p> <ul style="list-style-type: none"><li>• Salaries, wages and supplements</li><li>• Superannuation employer contributions</li><li>• Workers compensation premiums and payments</li><li>• Consumption of fixed capital (depreciation).</li><li>• Administrative expenses (excluding workers compensation premiums and payouts)</li><li>• Domestic services</li><li>• Drug supplies</li><li>• Food supplies</li><li>• Grants</li><li>• Medical and surgical supplies</li><li>• Patient transport</li></ul>
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- 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, <[www.asb.com.au](http://www.asb.com.au)>

## Relational attributes

*Related metadata references:*

Is formed using [Organisation – purchase of goods and services, total Australian currency NNNNN.N](#) Health, Standard 05/12/2007

Is formed using [Organisation – employee related expenses, total Australian currency NNNNN.N](#) Health, Standard 05/12/2007

Is formed using [Organisation – depreciation expenses, total Australian currency NNNNN.N](#) Health, Standard 05/12/2007

*Implementation in Data Set Specifications:*

Government health expenditure organisation expenditure data cluster Health, Standard 05/11/2007

## Data set specification specific attributes

*Implementation start date:*

01/07/2008

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## Organisation revenues

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – revenue, total Australian currency NNNNN.N
<i>METeOR identifier:</i>	357510
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	Revenues of an organisation relating to <b>patient fees, recoveries, and other revenue</b> in Australian currency.
Data Element Concept:	Organisation – revenue

### Value domain attributes

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#### Representational attributes

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

#### Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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### Data element attributes

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#### Collection and usage attributes

<i>Guide for use:</i>	<p>Revenues are to be reported in millions to the nearest 100,000 e.g. \$4,064,000 should be reported as \$4.1 million.</p> <p>Revenue arises from:</p> <ul style="list-style-type: none"><li>• the sale of goods,</li><li>• the rendering of services, and</li><li>• the use by others of entity assets yielding interest, royalties and dividends.</li></ul> <p>Goods includes goods produced by the entity for the purpose of sale and goods purchased for resale, such as merchandise purchased by a retailer or land and other property held for resale.</p> <p>The rendering of services typically involves the performance by the entity of a contractually agreed task over an agreed period of time. The services may be rendered within a single period or over more than one period. Some contracts for the rendering of services are directly related to construction contracts, for example, those for the services of project managers and architects. Revenue arising from these contracts is not dealt with in this Standard but is dealt with in accordance with the requirements for construction contracts as specified in AASB 111 Construction Contracts.</p> <p>The use by others of entity assets gives rise to revenue in the form of:</p> <p>(a) interest – charges for the use of cash or cash equivalents or amounts due to the entity;</p>
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(b) royalties – charges for the use of long-term assets of the entity, for example, patents, trademarks, copyrights and computer software; and

(c) dividends – distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.

Revenue is the gross inflow of economic benefits during the period arising in the course of the ordinary activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants.

Revenue includes only the gross inflows of economic benefits received and receivable by the entity on its own account.

Amounts collected on behalf of third parties such as sales taxes, goods and services taxes and value added taxes are not economic benefits which flow to the entity and do not result in increases in equity. Therefore, they are excluded from revenue. Similarly, in an agency relationship, the gross inflows of economic benefits include amounts collected on behalf of the principal and which do not result in increases in equity for the entity. The amounts collected on behalf of the principal are not revenue. Instead, revenue is the amount of commission.

*Collection methods:*

Revenues are to be reported for the *Source of public and private revenue* and *Health industry relevant organisation type* data elements.

*Source of public and private revenue*

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

Codes 101–103; 204; 207; 301

*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

## Source and reference attributes

*Submitting organisation:*

Health Expenditure Advisory Committee

*Reference documents:*

ABS 2003. Australian System of Government Finance Statistics: Concepts, Sources and Methods (Cat. no. 5514.0.55.001) 10/10/2003.

Australian Accounting Standards Board 118, July 2007, <[www.aasb.com.au](http://www.aasb.com.au)>.

## Relational attributes

*Implementation in Data Set Specifications:*

Government health expenditure function revenue data cluster Health, Standard 05/12/2007

Government health expenditure organisation revenue data element cluster Health, Standard 05/12/2007

## Data set specification specific attributes

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*Implementation start date:*

01/07/2008



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## Australian State/Territory identifier (jurisdiction)

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### Identifying and definitional attributes

<i>Technical name:</i>	Jurisdiction – Australian state/territory identifier, code N
<i>METeOR identifier:</i>	352480
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	An identifier of the Australian state or territory of a jurisdiction, as represented by a code.
Data Element Concept:	Jurisdiction – Australian state/territory identifier

### Value domain attributes

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#### Representational attributes

<i>Representation class:</i>	Code																				
<i>Data type:</i>	Number																				
<i>Format:</i>	N																				
<i>Maximum character length:</i>	1																				
<i>Permissible values:</i>	<table><thead><tr><th>Value</th><th>Meaning</th></tr></thead><tbody><tr><td>1</td><td>New South Wales</td></tr><tr><td>2</td><td>Victoria</td></tr><tr><td>3</td><td>Queensland</td></tr><tr><td>4</td><td>South Australia</td></tr><tr><td>5</td><td>Western Australia</td></tr><tr><td>6</td><td>Tasmania</td></tr><tr><td>7</td><td>Northern Territory</td></tr><tr><td>8</td><td>Australian Capital Territory</td></tr><tr><td>9</td><td>Other territories (Cocos (Keeling) Islands, Christmas Island and Jervis Bay Territory)</td></tr></tbody></table>	Value	Meaning	1	New South Wales	2	Victoria	3	Queensland	4	South Australia	5	Western Australia	6	Tasmania	7	Northern Territory	8	Australian Capital Territory	9	Other territories (Cocos (Keeling) Islands, Christmas Island and Jervis Bay Territory)
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9	Other territories (Cocos (Keeling) Islands, Christmas Island and Jervis Bay Territory)																				

#### Collection and usage attributes

<i>Guide for use:</i>	The order presented here is the standard for the Australian Bureau of Statistics (ABS). Other organisations (including the Australian Institute of Health and Welfare) publish data in state order based on population (that is, Western Australia before South Australia and Australian Capital Territory before Northern Territory).
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#### Source and reference attributes

<i>Reference documents:</i>	Australian Bureau of Statistics 2005. <a href="#">Australian Standard Geographical Classification (ASGC). Cat. no. 1216.0</a> . Canberra: ABS. Viewed on 30/09/2005
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### Data element attributes

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#### Source and reference attributes

<i>Submitting organisation:</i>	Health expenditure advisory committee
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#### Relational attributes

*Implementation in Data Set  
Specifications:*

Government health expenditure NMDS 2008-2009 Health,  
Standard 05/12/2007

## **Data set specification specific attributes**

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*Implementation start date:* 01/07/2008

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## Purchase of goods and services

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – purchase of goods and services, total Australian currency NNNNN.N
<i>METeOR identifier:</i>	359935
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	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 attributes

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#### Representational attributes

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

#### Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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### Data element attributes

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#### Collection and usage attributes

<i>Guide for use:</i>	<p>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.</p> <p>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).</p> <p>Includes:</p> <ul style="list-style-type: none"><li>• administrative expenses (excluding workers compensation premiums and payouts)</li><li>• domestic services</li><li>• drug supplies</li><li>• food supplies</li><li>• grants</li><li>• medical and surgical supplies</li><li>• patient transport</li><li>• payments to visiting medical officers</li><li>• repairs and maintenance</li><li>• social benefits</li><li>• subsidy expenses</li><li>• other expenses (includes contracted care services purchased from private hospitals)</li></ul>
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<i>Collection methods:</i>	<p>Data are collected and nationally collated for the reporting period - the financial year ending 30th June each year.</p> <p>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.</p> <p>Expenses relating to purchases of goods and services are to be reported for the <i>Health industry relevant organisation type</i> and <i>Type of health and health related functions</i> data elements.</p> <p><i>Health industry relevant organisation type</i></p> <p>State and territory health authorities are <b>NOT</b> to report the following codes:</p> <p>Codes 106–109; 111; 115–119; 123; 201 and 203</p> <p><i>Type of health and health related functions</i></p> <p>State and territory health authorities are <b>NOT</b> to report the following codes:</p> <p>Codes 199; 299; 303–305; 307; 499; 503–504; 599; 601–603; 688; 699</p>
<i>Comments:</i>	<p>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.</p>

## Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
<i>Origin:</i>	<p>Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0.</p> <p>Australian Bureau of Statistics 2006. Australian System of Government Finance Statistics: Concepts, sources and methods, 2005. Cat. no. 5514.0.55.001 Canberra: ABS.</p> <p>Australian Accounting Standards Board 1049, September 2006, &lt;<a href="http://www.asb.com.au">www.asb.com.au</a>&gt;</p>

## Relational attributes

<i>Related metadata references:</i>	Is used in the formation of <a href="#">Organisation – expenses, total Australian currency NNNNN.N</a> Health, Standard 05/12/2007
<i>Implementation in Data Set Specifications:</i>	Government health expenditure organisation expenditure data cluster Health, Standard 05/11/2007

## Data set specification specific attributes

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<i>Implementation start date:</i>	01/07/2008
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## Employee expenses

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – employee related expenses, total Australian currency NNNNN.N
<i>METeOR identifier:</i>	359947
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	Expenses of an organisation consisting mainly of wages, salaries and supplements, superannuation employer contributions, and workers compensation premiums and payouts, in Australian currency.
<i>Data Element Concept:</i>	Organisation – employee related expenses

### Value domain attributes

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#### Representational attributes

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

#### Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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### Data element attributes

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#### Collection and usage attributes

<i>Guide for use:</i>	<p>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.</p> <p>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).</p> <p>Includes:</p> <ul style="list-style-type: none"><li>• 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.</li><li>• 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,</li></ul>
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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.asb.com.au](http://www.asb.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, Standard 05/11/2007

## Data set specification specific attributes

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*Implementation start date:*

01/07/2008

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## Depreciation expenses

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### Identifying and definitional attributes

<i>Technical name:</i>	Organisation – depreciation expenses, total Australian currency NNNNN.N
<i>METeOR identifier:</i>	359967
<i>Registration status:</i>	Health, Standard 05/12/2007
<i>Definition:</i>	Expenses of an organisation consisting of consumption of fixed capital (depreciation), in Australian currency.
<i>Data Element Concept:</i>	Organisation – depreciation expenses

### Value domain attributes

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#### Representational attributes

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

#### Source and reference attributes

<i>Submitting organisation:</i>	Health Expenditure Advisory Committee
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### Data element attributes

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#### Collection and usage attributes

<i>Guide for use:</i>	<p>Data are collected and nationally collated for the reporting period - the financial year ending 30th June each year. Depreciation expenses are to be reported in millions to the nearest 100,000 e.g. \$4,064,000 should be reported as \$4.1 million.</p> <p>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).</p> <p>Depreciation represents the expensing of a long-term asset over its useful life and is related to the basic accounting principle of matching revenue and expenses for the financial period. Depreciation charges for the current financial year only should be shown as expenditure. Where intangible assets are amortised (such as with some private hospitals) this should also be included in recurrent expenditure.</p>
<i>Collection methods:</i>	<p>Depreciation expenses are to be reported for the <i>Health industry relevant organisation type</i> and <i>Type of health and health related functions</i> data elements.</p> <p><i>Health industry relevant organisation type</i></p> <p>State and territory health authorities are <b>NOT</b> to report the following codes:</p> <p>Codes 106–109; 111; 115–119; 123; 201 and 203</p> <p><i>Type of health and health related functions</i></p>

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.asb.com.au](http://www.asb.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, Standard 05/11/2007

## Data set specification specific attributes

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*Implementation start date:*

01/07/2008