

Recurrent non-salary expenditure categories code N[N]

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Recurrent non-salary expenditure categories code N[N]

Identifying and definitional attributes

Metadata item type:	Value Domain
METEOR identifier:	542026
Registration status:	Health , Standard 11/04/2014
Definition:	A code set representing categories of recurrent expenditure, excluding salaries and wages.

Representational attributes

Representation class:	Code
Data type:	Number
Format:	N[N]
Maximum character length:	2

	Value	Meaning
Permissible values:	1	Administrative expenses - insurance
	2	Administrative expenses - other
	3	Depreciation - building
	4	Depreciation - other
	5	Domestic services
	6	Interest payments
	7	Lease costs
	8	Patient transport costs
	9	Repairs and maintenance
	10	Superannuation employer contributions
	11	Other on-costs
	12	Supplies - drug
	13	Supplies - food
	14	Supplies - medical and surgical
	15	Visiting medical officer payments
	88	Not elsewhere recorded

Collection and usage attributes

Guide for use:	CODE 1 Administrative expenses - insurance
	The expenditure incurred by establishments for the purposes of insurance (excluding workers' compensation premiums and medical indemnity).
	CODE 2 Administrative expenses - other
	The expenditure incurred by establishments of a management expenses/administrative support nature such as any rates and taxes, printing, telephone, stationery but excluding insurance, workers' compensation premiums and medical indemnity.

CODE 3 Depreciation - building

A building is a rigid, fixed and permanent structure which has a roof (ABS 2011). Building depreciation includes depreciation charges for buildings and fixed fit-out such as items fitted to the building (e.g. lights, partitions etc.).

This item includes charges from public private partnerships (PPP) involving the supply and use of buildings. For this purpose, 'supply' is considered to be the interest payments on the building and 'use' is considered to be the expenditure through the special purpose vehicle. Maintenance and repairs are excluded and should be reported against Code 9.

A PPP contract may also include expense for other expenditure such as cleaning or security services. Expenditure relating to these services will be reported under the appropriate code such as Code 5 Domestic Services. Only PPP Interest and Special Purposes Vehicle (SPV) expense should be reported in Code 3 Depreciation - building.

Building depreciation should be identified separately from other depreciation and other recurrent expenditure categories.

CODE 4 Depreciation - other

Other depreciation should be identified separately from building depreciation and other recurrent expenditure categories.

CODE 5 Domestic services

The expenditure incurred by establishments on domestic services include electricity, other fuel and power, domestic services for staff, accommodation and kitchen expenses but not including salaries and wages, food costs or equipment replacement and repair costs.

CODE 6 Interest payments

Payments made by or on behalf of the establishment in respect of borrowings (e.g. interest on bank overdraft) provided the establishment is permitted to borrow. This does not include the cost of equity capital (i.e. dividends on shares) in respect of profit-making private establishments.

CODE 7 Lease costs

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.

CODE 8 Patient transport costs

The expenditure incurred by establishments on transporting patients excluding salaries and wages of transport staff where payment is made by an establishment.

CODE 9 Repairs and maintenance

The expenditure incurred by establishments on maintaining, repairing, replacing and providing additional equipment, maintaining and renovating building and minor additional works.

CODE 10 Superannuation employer contributions

Contributions paid in Australian dollars or (for an emerging cost scheme) that should be paid (as determined by an actuary) on behalf of establishment employees by the establishment to a superannuation fund providing retirement and related benefits to establishment employees, for a financial year.

The definition specifically excludes employee superannuation contributions (not a cost to the establishment) and superannuation final benefit payments.

The following different funding bases are identified:

- paid by hospital to fully funded scheme;
- paid by Commonwealth Government or State government to fully funded scheme;

- unfunded or emerging costs schemes where employer component is not presently funded.

Fully funded schemes are those in which employer and employee contributions are paid into an invested fund. Benefits are paid from the fund. Most private sector schemes are fully funded.

Emerging cost schemes are those in which the cost of benefits is met at the time a benefit becomes payable; that is, there is no ongoing invested fund from which benefits are paid. The Commonwealth superannuation fund is an example of this type of scheme as employee benefits are paid out of general revenue.

CODE 11 Other on-costs

The expenditure incurred by establishments on employee-related expenses, excluding salaries, wages and superannuation employer contributions, paid on behalf of establishment either by the establishment, or another organisation such as a state health authority.

The definition specifically excludes:

- salaries, wages and supplements for all employees of the organisation (including contract staff employed by an agency, provided staffing data are also available)
- 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 another organisation such as a state health authority, to a superannuation fund providing retirement and related benefits to establishment employees.
- workers' compensation premiums
- all paid leave (recreation, sick and long-service).

The definition includes:

- salary and wage payments relating to workers' compensation leave
- payroll tax, fringe benefits tax and redundancy payments.

CODE 12 Supplies - drug

The expenditure incurred by establishments on all drugs including the cost of containers.

CODE 13 Supplies - food

The expenditure incurred by establishments on all food and beverages but not including kitchen expenses such as utensils, cleaning materials, cutlery and crockery.

CODE 14 Supplies - medical and surgical

The expenditure incurred by establishments on all consumables of a medical or surgical nature (excluding drug supplies) but not including expenditure on equipment repairs.

CODE 15 Visiting medical officer payments

The expenditure incurred by establishments to visiting medical officers for medical services provided to hospital (public) patients on an honorary, sessionally paid, or fee for service basis.

All payments made by an institutional health care establishment to visiting medical officers for medical services provided to hospital (public) patients on an honorary, sessionally paid, or fee for service basis.

A visiting medical officer is a medical practitioner appointed by the hospital board to provide medical services for hospital (public) patients on an honorary, sessionally paid, or fee for service basis. This category includes the same Australian and New Zealand Standard Classification of Occupations codes as the salaried medical officers category.

CODE 88 Not elsewhere recorded

The expenditure incurred by establishments on all other recurrent expenditure not elsewhere recorded. Gross expenditure should be reported with no revenue offsets (except for inter-hospital transfers).

Includes expenditure by the establishment on contracted care arrangements.

Relational attributes

**Data elements
implementing this value
domain:**

[Establishment—recurrent non-salary expenditure categories, code N\[N\]](#)
[Health](#), Standard 11/04/2014