Fair Work Commission (FWC)
Australian Workplace Relations Study 2013 - 2014

FINANCIAL INFORMATION QUESTIONNAIRE

Format: Online
Time required for respondents to complete: Up to 90 mins for larger enterprises that have a Finance function (i.e. check P&L records) and 15 minutes for smaller enterprises without Finance function (based on MYOB)

NOTES FOR PROGRAMMERS:
- BLUE text denotes programming instructions
- The text in the top left corner of the response table (e.g. FINPER) is the question identifier that we would like to appear in the data file
- The [BUSINESS/ORGANISATION] dynamic text information is derived from S4 OF THE EMPLOYEE REALATIONS (HR) QUESTIONNAIRE
- The [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier] dynamic text is derived from... TBC (sample frame or recruitment process)
- Where indicated, please randomise code frames
- For each multiple response question, display the text Please select all that apply
- For each single response question, display the text Please select one option only or Please select only one option per row....if in a grid format
- Where no INSTRUCTION is provided, CONTINUE to next question
- [MR] = multiple response
- [SR] = single response
- 997 = Don’t know (always single response)
- 998 = Prefer not to answer (always single response)
- 990 = Other
- If question response = 990, please collect (Please specify), and retain as "QuestionLabel_990"
- 999 = Not Applicable (always single response)
- 991 = None of the above (always single response)
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Australian Workplace Relations Study
Financial Information Questionnaire

Business/organisation details
BUSINESS/ORGANISATION NAME
ABN
IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier)

Purpose of collection
This questionnaire is designed to collect a selection of financial indicators and information for the [BUSINESS/ORGANISATION – AS PER S4 OF EMPLOYEE REALTION’S Q’AIRE] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) shown above. This information will assist the Fair Work Commission and its stakeholders to understand how different types of employers with varying employment practices compare across the broader economy and within and across industry sectors on a range of financial indicators.

Confidentiality
All information provided will remain confidential and will not be identifiable to the Fair Work Commission or any other users of data collected as part of the Australian Workplace Relations Study.

Statistical Clearing House Approval
This survey has been approved by the Australian Government Statistical Clearing House. The approval number is 02364 – 01. You may phone the Statistical Clearing House on (02) 6252 5285 to verify the approval number.

Introduction (Please read this section before completing the questionnaire)

- Report all financial information in whole Australian dollars (AUD$). Cents are not required.
- Report only the Australian-based activities (including imports and exports) of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) shown above.
- Report all financial information on an accruals basis in accordance with the annual Income Statement and Balance Sheet of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) this [BUSINESS/ORGANISATION] for the last financial year.
- If exact figures are not readily available please provide careful estimates.
- Report all income items exclusive of Goods and Services Tax (GST).
- Report all expense items exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.
- Items listed as Include and Exclude are examples and should not be treated as an exhaustive list.
Survey Instructions

- Use the 'Previous' and 'Next' buttons at the bottom of each page to move through the form.
- Save your answers by clicking the 'Next' button after completing all the questions on the page.
- A "Missing Answer(s)" message will appear next to questions requiring an answer before you can move to the next page.
- If you are unable to complete the survey in a single session,
  - save your answers by clicking 'save and return later' on the last completed page of questions,
  - use the survey link you were sent to continue from the last saved answer.
- In designing this survey we have endeavoured to make it as easy as possible for you to complete. If you have any queries on completing this survey, please contact FairWork_AWRS@orc-surveys.com or telephone (03) 9038 3868
Part A – Reference period

Please complete this questionnaire in accordance with the financial statements for the last financial year. If the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier] did not operate for a full year please specify details of the operating period and complete the questionnaire based on that period.

Last Financial Year
A1 This survey covers a reference period of the last financial year. In the last financial year, which of the following financial reporting periods did the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier] use?

Please select one option only.

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>FINPER</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 July 2012 – 30 June 2013</td>
<td>1</td>
</tr>
<tr>
<td>1 January 2013 – 31 December 2013</td>
<td>2</td>
</tr>
<tr>
<td>1 April 2013 – 31 March 2014</td>
<td>3</td>
</tr>
<tr>
<td>Other (Please specify from --/--/---- to --/------)</td>
<td>990</td>
</tr>
</tbody>
</table>

Commenced Operations in Last Financial Year
A2 Did the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier] commence operating during the last financial year?

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>PT_YEAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>1</td>
</tr>
<tr>
<td>No</td>
<td>2</td>
</tr>
</tbody>
</table>

Part Year Operations
[ASK IF A2 (PT_YEAR) = CODE 1]
A3 What was the period of operation over the last financial year?

Please enter in dd/mm/yy format

| OPPER     | From --/--/---- to --/--/---- |
Part B – Income items

Reporting of income related to the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) is broken down by:

- Income from sales of goods and services;
- Income from government funding; and
- All other operating income.

Please ensure all income related to the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) is included and that Total income equals the sum of these items which will be displayed at the bottom of this page. **You will need to scroll down the page to view.**

Main Income Source
B1 Which one of the following was the main source of income from the sales of goods or services for the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) in the last financial year?

*Please select one option only.*

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>INCSOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian Government Organisations (including Federal, State and Local)</td>
<td>1</td>
</tr>
<tr>
<td>Large Australian businesses or organisations (i.e. 200 or more employees and/or a turnover greater than $250m)</td>
<td>2</td>
</tr>
<tr>
<td>Small and/or medium Australian businesses or organisations (i.e. up to 199 employees and/or a turnover of $250m or less)</td>
<td>3</td>
</tr>
<tr>
<td>General public (Australia)</td>
<td>4</td>
</tr>
<tr>
<td>Overseas sources</td>
<td>5</td>
</tr>
<tr>
<td>Other (Please specify)</td>
<td>990</td>
</tr>
</tbody>
</table>

Sales Income
B2 Income from sales of goods and services
*Please report all amounts exclusive of Good and Services Tax (GST) and net of any discounts given.*
*If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.*

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>GOODSER_INC</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td>_999</td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td></td>
</tr>
</tbody>
</table>
Include:
- Income from rent and hiring
- Income from operating leases
- Progress payments billed (for long-term contracts)
- Repair and service income and fees
- Sales of goods
- Sales or transfers to related businesses, including overseas branches
- Delivery charges not separately invoiced to customers
- Contract, sub-contract and commission income
- Management fees/charges from related and unrelated businesses/organisations
- Export sales
- Subscription and membership fees

Exclude:
- Excise and duties received (on behalf of the government)
- Income received from the provision of contracted government-funded services (e.g. Health Care, Aged Care, Child Care, Employment services)
- Sales of fixed tangible assets
- Export freight charges
- Interest income
- Income from finance leases
- Payments received under hire purchase agreements
- Royalties income

**Income From Government Funding**

**B3 Income from government funding**

*If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.*

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>GOV_INC</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No record of this item</td>
<td>999</td>
</tr>
</tbody>
</table>

Include:
- Income received from the provision of contracted government-funded services (e.g. Health Care, Aged Care, Child Care, Employment services)
- Apprenticeship and trainee schemes
- Bounties, subsidies and export grants

Exclude:
- Funding for capital items
Other Operating Income
B4 All other operating income

Please report all amounts exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.

If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>OTH_INC</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
</tbody>
</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE RESPONDENT CLICKS ON THE TEXT “click here”]
TEXT TO BE DISPLAYED:

Include:
- Net profit (loss) resulting from the revaluation of assets
- Net profit (loss) on share trading
- Net profit (loss) on sales of other assets
- Net profit (loss) on foreign loans resulting from variations in foreign exchange rates/transactions
- Interest income
- Royalties income
- Donations/fundraising
- Dividend income

Exclude:
- Income from sales of goods and services
- Income from government funding
- Extraordinary profit (loss) i.e. not associated with the normal operations of this [business/organisation] and of a non-recurring nature
- Capital payments received
- Payments received under the Commonwealth Government’s Paid Parental Leave Scheme

Total Income
B5 Total income

Based on your responses to the previous questions, total income for the financial year was:

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>TOT_INC</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [SUM B2 – B4 TO DISPLAY TO THE RESPONDENT]</td>
<td></td>
</tr>
</tbody>
</table>

If this amount is incorrect, then please adjust the relevant income item(s) above as required. If the amount is correct, then please click on the arrow to proceed to the next page.
Part C - Expense items

Reporting of expenses related to the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) is broken down by

- Wages and salaries;
- Other labour costs;
- Purchases; and
- All other operating expenses.

Please ensure all expenses related to this [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) are included and that Total expenses equals the sum of these items which will be displayed at the bottom of this page. You will need to scroll down the page to view.

Wages and Salaries

C1 Wages and salaries

Please report all amounts exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.

If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>WAG_EXP</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td><strong>999</strong></td>
</tr>
</tbody>
</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE Respondent CLICKS ON THE TEXT “click here”]

TEXT TO BE DISPLAYED:

Include:
- Provisions for employee entitlements
- Severances, terminations and redundancies
- Salaries and fees of directors
- Retainers and commissions
- Bonuses
- Annual and other types of leave

Exclude:
- Employer contributions into superannuation (include in Other labour costs)
- Workers compensation (include in Other labour costs)
- Fringe benefits tax (include in Other labour costs)
- Payroll tax (include in Other labour costs)
- Payments to other businesses/organisations e.g. employment agencies and labour hire firms for staff/labour hire (include in Other labour costs)
- Salary sacrificed earnings paid on behalf of employees (include in Other labour costs)
Other Labour Costs

C2 Other labour costs

Please report all amounts exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.

If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>OLC_EXP</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td>999</td>
</tr>
</tbody>
</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE RESPONDENT CLICKS ON THE TEXT “click here”]

TEXT TO BE DISPLAYED:

Include:
- Employer contributions into superannuation
- Salary sacrificed earnings paid on behalf of employees
- Expenses relating to employer funded defined benefit schemes
- Workers compensation
- Fringe benefits tax
- Payroll tax
- Share based payments
- Payments to other businesses/organisations (e.g. employment agencies for staff/labour hire)

Exclude:
- Payments made under the Commonwealth Government’s Paid Parental Leave Scheme

Purchases

C3 Purchases

Please report all amounts exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.

If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>PUR_EXP</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td>999</td>
</tr>
</tbody>
</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE RESPONDENT CLICKS ON THE TEXT “click here”]

TEXT TO BE DISPLAYED:

Include:
- Purchases of materials, components, containers and packaging materials, electricity, fuels and water associated with the production and/or sale of goods and services
- Purchases of finished goods for resale
- Purchases of parts and fuels for motor vehicles

Exclude:
- Contract, sub-contract and commission payments or expenses (to be included in all other operating expenses)
- Capitalised purchases of materials
- Change in inventories

**Other Operating Expenses**

**C4 All other operating expenses**

Please report all amounts exclusive of Goods and Services Tax (GST) where this is recoverable as an input tax credit.

If you are unsure of what to include and exclude, please [click here](#) for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>OP_EXP</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
</tbody>
</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE RESPONDENT CLICKS ON THE TEXT “click here”]

**TEXT TO BE DISPLAYED:**

**Include:**
- All other operating expenses not included as a separate expense items on this form, other than the accompanying exclusions to this question
- All other labour costs not reported previously

**Exclude:**
- Payments made under the Australian Government’s Paid Parental Leave Scheme
- Excise and duties payable to the government
- Income tax and other direct taxes
- Costs associated with the transfer of real estate
- Export freight charges
- Change in inventories
- Donations made to related and unrelated organisations/individuals
- Dividend payments
- Capital repayments including those associated with finance leases

**Total Expenses**

**C5 Total expenses**

Based on your responses to the previous questions, total expenses for the financial year was:

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>TOT_EXP</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [PLEASE SUM C1 – C4 TO DISPLAY TO THE RESPONDENT]</td>
<td></td>
</tr>
</tbody>
</table>

If this amount is incorrect, then please adjust the relevant expense item(s) above as required. If the amount is correct, then please click on the arrow to proceed to the next page.
Part D – Inventories

Please value the opening and closing inventories in accordance with the Balance Sheet of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier). Where applicable, inventories should include:

- Raw materials, fuels and containers, etc. associated with the production of goods;
- Work-in-progress less progress payments billed; and
- Finished goods for resale.

### Opening Inventories

#### D1 Opening inventories

*Please value inventory items on the same basis as used in the Balance Sheet of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier].

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>OPN_INV</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td>999</td>
</tr>
</tbody>
</table>

### Closing Inventories

#### D2 Closing inventories

*Please value inventory items on the same basis as used in the Balance Sheet of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier].

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>CLS_INV</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td></td>
</tr>
<tr>
<td>Not applicable / No records of this item</td>
<td>999</td>
</tr>
</tbody>
</table>
Part E – Other business information

[NEW SCREEN]
Business Performance
[ASK IF A2 (PT_YEAR) = CODE 2]
E1 Did the following items increase, decrease or remain the same in the last financial year when compared to the previous financial year?

Please select one option per row only.

[SR] [RANDOMISE]

<table>
<thead>
<tr>
<th>BUSPERF</th>
<th>GRID SINGLE CHOICE</th>
<th>Increased</th>
<th>Decreased</th>
<th>Remained the same</th>
<th>Did not operate in the previous year</th>
<th>Don’t know</th>
<th>Not applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>_1</td>
<td>Income/revenue (i.e. from sales of goods and services)</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_2</td>
<td>Profitability</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_3</td>
<td>Export revenue</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_4</td>
<td>Expenditure on wages and salaries</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_5</td>
<td>Contracting out work/activities or outsourcing</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_6</td>
<td>Purchases</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
<tr>
<td>_7</td>
<td>Capital expenditure</td>
<td>1</td>
<td>2</td>
<td>991</td>
<td>996</td>
<td>997</td>
<td>999</td>
</tr>
</tbody>
</table>

[NEW SCREEN]
Business Finance
[ASK ALL]
E2 Did the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) seek any debt or equity finance in the last financial year (i.e. as reported in the Balance Sheet).

Please select one option only.

[SR]

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>BUSFIN</th>
<th>INSTRUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>2</td>
<td>GO TO E4</td>
</tr>
<tr>
<td>Prefer not to say</td>
<td>998</td>
<td>GO TO E4</td>
</tr>
<tr>
<td>Don’t know</td>
<td>997</td>
<td>GO TO E4</td>
</tr>
</tbody>
</table>
Why Business Finance

[ASK IF E2 (BUSFIN) = CODE 1]

E3 For what purpose did the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier) seek debt or equity finance in the last financial year?

Please select all that apply.

[MR]

<table>
<thead>
<tr>
<th>CODE FRAMES</th>
<th>WBUSFIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>For business growth (i.e. acquisitions, establishment of new sites/operations)</td>
<td>1</td>
</tr>
<tr>
<td>To introduce new or improved goods/services</td>
<td>2</td>
</tr>
<tr>
<td>To purchase new equipment and/or systems (i.e. to replace or upgrade existing equipment/systems or improve processes)</td>
<td>3</td>
</tr>
<tr>
<td>Maintain short-term cash flow or liquidity</td>
<td>4</td>
</tr>
<tr>
<td>Other (Please specify)</td>
<td>990</td>
</tr>
<tr>
<td>Prefer not to answer [SR]</td>
<td>998</td>
</tr>
</tbody>
</table>

Training Expenses

The final question in this survey is about the amount of expenditure on training in the last financial year.

Please complete this question on the basis of training expenditure reported in the financial statements of the [BUSINESS/ORGANISATION] [OR IF SAMPLED AS A BUSINESS UNIT (i.e. 200+ EMPLOYEES and HAS DIVERSE OPERATIONS): Other applicable business details (Business Unit name/identifier). If this information is not readily available, careful estimates (where expedient) are acceptable.

E4 What was the total expenditure on the provision of formal training for workers in the last financial year?

If you are unsure of what to include and exclude, please click here for a list of inclusions and exclusions.

<table>
<thead>
<tr>
<th>CODE FRAME</th>
<th>TRAIN_EXP</th>
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</thead>
<tbody>
<tr>
<td>AUD$ [OPEN NUMERIC RESPONSE]</td>
<td>_997</td>
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</table>

[PLEASE CREATE A FUNCTION TO DISPLAY THE FOLLOWING TEXT WHEN THE RESPONDENT CLICKS ON THE TEXT “click here”]

TEXT TO BE DISPLAYED:

Include:

- Training costs relating to all workers (e.g. employees, working proprietors and working partners, contractors and labour hire staff)
- Wages and salaries of in-house trainers for the provision of training and development of courses and materials for the workforce
- All fees paid to consultants and institutions for designing, conducting, evaluating or providing facilities for training courses
Exclude:
- Employee costs related to the time (hours) involved for those being trained
- Expenses incurred for workers to attend training (e.g. equipment, travel, accommodation)
- Payments relating to non-training activities (e.g. non-training conferences and seminars)
- Informal on-the-job training
- Payments for apprentices and trainees made to Group Training Organisations
Thank you for completing this survey.

This survey is part of the Australian Workplace Relations Study being conducted by ORC International on behalf of the Fair Work Commission. As this is a market research survey, it has been undertaken in compliance with the Privacy Act and the information you provided will be used only for research purposes.

Should you require verification of our company’s bona fides, or have any queries, please feel free to contact the Australian Market & Social Research Society’s Survey Line on 1300 364 830.

If you have any further questions about this study, you can contact the survey manager at Fair Work Commission on 03 8661 (03) 8661 7741.

For quality control purposes you may be re-contacted, to verify some of the information. We will remove your contact details when the project is completed.

Finally, as a thank you for participating in the Australian Workplace Relations Study, a report showing how comparable organisations in your industry have performed will be distributed at the end of the project. That will probably be towards the end of 2014.