

Item/variable	Rule
Size of organisation	<p>Organisations self-select their organisational size Small = Revenue Less than \$250,000 Medium= Revenue of \$250,000 to \$999,999 Large = Revenue of \$1 million or more</p> <p>This is checked against Total Gross Income of the organisation</p> <p>We have also added an additional size category for organisations into the following: Extra Small= <\$50,000 Small = \$50,000-<\$250,000 Medium = \$250,000 to <\$1m Large-\$1m to < \$10m Extra Large \$10m to < \$100m Extra-extra- large >\$100m</p> <p>This will be useful to track over time in terms of whether the number of large to extra/extra-large organisations has grown</p>
Income	Data is checked, if there is no income for the organisation then these are excluded from the analysis
Inaccurate Income Data	<p>The sum of individual income fields and total income differ by more than \$25,000 for small charities The sum of individual income fields and total income differ by more than \$100,000 for medium charities The sum of individual income fields and total income differ by more than \$1,000,000 for large charities</p>
Inaccurate expenditure data	<p>The sum of individual expense fields and total expenses differ by more than \$25,000 for small charities The sum of individual expense fields and total expenses differ by more than \$100,000 for medium charities The sum of individual expense fields and total expenses differ by more than \$1,000,000 for large charities Employee expenses per reported employee exceeds \$300,000.</p>
Ratios	<p>Ratios (e.g. Government grant per total gross income) exceed 100% Negative values (e.g. negative employee expenses or liability).</p>
Valid Financial data	Variable created to ensure that after all checks data is valid