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# Establishment—revenue (patient)

### Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 364794

**Registration status:** <u>Health</u>, Standard 05/12/2007

**Definition:** Patient revenue comprises all revenue received by, and due to, an establishment in

respect of individual patient liability for accommodation and other establishment charges. All patient revenue is to be grouped together regardless of source of payment (Commonwealth, health fund, insurance company, direct from patient) or status of patient (whether inpatient or non-inpatient, private or compensable). Gross

revenue should be reported.

Note: The Commonwealth contribution in respect of residential aged care service

patients should be included under patient revenue.

**Context:** Health expenditure:

Patient revenue is a significant source of income for most establishments. For some establishments (principally the private sector) it is the major source of income. Patient revenue data is important for any health financing analyses or

studies at the national level.

## **Object Class attributes**

#### Identifying and definitional attributes

Object class: <u>Establishment</u>

**Definition:** Institutions, organisations or the community from which health services are

provided. The term establishment covers conventional health establishments and

also organisations which may provide services in the community.

Specialisation of: Organisation

Source and reference attributes

Origin: National Health Data Committee

# Property attributes

#### Identifying and definitional attributes

Property: Revenue

**Definition:** Revenue is income that arises in the course of ordinary activities of an entity and is

referred to by a variety of names including sales, fees, interest, dividends and

royalties.

Property group: Financial characteristics

#### Source and reference attributes

**Submitting organisation:** Health Expenditure Advisory Committee

Origin: ABS 2003. <u>Australian System of Government Finance Statistics: Concepts,</u>

Sources and Methods (Cat. no. 5514.0.55.001) EMBARGO: 11:30 AM

(CANBERRA TIME) 10/10/2003.

Australian Accounting Standards Board 118, July 2007, <www.aasb.com.au>.

# Data element concept attributes

### Source and reference attributes

Submitting organisation: National minimum data set working parties

#### Relational attributes

Related metadata Supersedes Establishment—revenue (patient)

references: Health, Superseded 05/12/2007

Data Elements Establishment—revenue (patient) (financial year), total Australian currency N[N(8)]

implementing this Data Health, Standard 05/12/2007 Element Concept: