
Revenue

Important note: This is an archived metadata standard from the AIHW Knowledgebase. For current metadata standards and related information please access METeOR, the AIHW's Metadata Online Registry at <http://meteor.aihw.gov.au>

Identifying and Definitional Attributes

Data Dictionary:	NCSDD	
Knowledgebase ID:	000588	Version number: 1
Metadata type:	DATA ELEMENT	
Registration Authority:	NCSIMG	Admin status: RETIRED
		Effective date: 01-SEP-03
Definition:	Inflows of cash or other enhancements of future economic benefits in the form of increases in assets or reduction in liabilities of the entity. (Other than those relating to contributions by owners, that results in an increase in equity during the reporting period).	
Context:	To enable a proper analysis of welfare expenditure and revenue at the national level, revenue is to be broken down into a number of major categories. The set of financial data items (Capital expenditure - gross, Capital Expenditure - net, Capital stock, Recurrent expenditure and Revenue) shown in the Dictionary are based on relevant sections of the ABS Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications. They summarise the broad reporting requirements of the government sector for Public Finance Statistics. As part of the reporting requirements for Public Finance Statistics, governments need to obtain certain information from funded organisations. This set of items is presented in the interests of facilitating ease of reporting of this information. The ETF is based on established accounting principles and specifies an operating statement, cash flow statement, reconciliation statement, supplementary statement, intra-unit transfers other than revaluations and accrued transactions, revaluations and other changes in the volume of assets and, a balance sheet.	

Relational and Representational Attributes

Datatype:	Numeric
Representational form:	QUANTITATIVE VALUE
Representation layout:	,\$\$\$,\$\$\$,\$\$\$
Minimum Size:	1

Maximum Size: 10

Data Domain:	1	Taxation revenue 111
	2	Sales of goods and services 112
	2.1	Client fees 112
	2.2	Sales of goods and services (excluding fees) 112
	3	Property income (eg. interest, dividends, rent income) 113
	4	Other current income 114
	4.1	Gifts 114
	4.2	Other current income (excluding gifts) 114
	5	Capital revenue 115
	5.1	Revenue from capital grants 1151
	5.2	Other capital revenue 1152, 1159

Guide For Use: 2.1 Client fees

Fees charged for community and residential care and health services that are provided to clients of the organisation. This does not include optional services provided for extra fees (such as a higher standard of meals or a TV in the room of a residential care facility which, is charged for). Such items are coded in 2.2 Sales of goods and services (excluding fees).

For more explanation of and details on expenditure types, see the November 1998 Version of the ABS Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications.

Collection Methods: Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis.
Revenue is usually measured for an accounting period, typically a financial year (1 July to 30 June the following year).

Related metadata: relates to the data element Capital - stock version 1
relates to the data element Capital expenditure-gross version 2
relates to the data element Capital expenditure-net version 2
relates to the data element Recurrent expenditure version 2

Administrative Attributes

Source Document: Australian Bureau of Statistics: Government Finance Statistics 1998, Cat No 5514.0

Source Organisation: Australian Bureau of Statistics

Data Element Links

Information Model Entities linked to this Data Element

NCSIM Revenue/receipt

Data Agreements which include this Data Element
