Establishment—revenue (other revenue)



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Establishment—revenue (other revenue)

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 364791

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

Definition: All other revenue received by the establishment that is not included under patient

revenue or recoveries (but not including revenue payments received from state or territory governments). This would include revenue such as investment income from temporarily surplus funds and income from charities, bequests and accommodation

provided to visitors.

See text relating to offsetting practices. Gross revenue should be reported (except

in relation to payments for inter-hospital transfers of goods and services).

Context: Health services:

In aggregate, other revenues as defined above constitute a significant source of income for many establishments and are necessary to complete the revenue picture for health financing studies or analyses 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: <u>Financial characteristics</u>

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

Relational attributes

Related metadata references:

Supersedes <u>Establishment—revenue</u> (other revenue) <u>Health</u>, Superseded 05/12/2007

Data Elements implementing this Data Element Concept:

Establishment—revenue (other revenue) (financial year), total Australian currency

N[N(8)]

Health, Standard 05/12/2007