

# Establishment—revenue (recoveries)

Exported from METEOR (AIHW's Metadata Online Registry)

© Australian Institute of Health and Welfare 2024

This product, excluding the AIHW logo, Commonwealth Coat of Arms and any material owned by a third party or protected by a trademark, has been released under a Creative Commons BY 4.0 (CC BY 4.0) licence. Excluded material owned by third parties may include, for example, design and layout, images obtained under licence from third parties and signatures. We have made all reasonable efforts to identify and label material owned by third parties.

You may distribute, remix and build on this website's material but must attribute the AIHW as the copyright holder, in line with our attribution policy. The full terms and conditions of this licence are available at <https://creativecommons.org/licenses/by/4.0/>.

Enquiries relating to copyright should be addressed to [info@aihw.gov.au](mailto:info@aihw.gov.au).

Enquiries or comments on the METEOR metadata or download should be directed to the METEOR team at [meteor@aihw.gov.au](mailto:meteor@aihw.gov.au).

# Establishment—revenue (recoveries)

## Identifying and definitional attributes

**Metadata item type:** Data Element Concept

**METEOR identifier:** 364802

**Registration status:** [Health](#), Standard 05/12/2007

**Definition:** All revenue received that is in the nature of a recovery of expenditure incurred. This would include:

- income received from the provision of meals and accommodation to members of staff of the hospital (assuming it is possible to separate this from income from the provision of meals and accommodation to visitors;
- income received from the use of hospital facilities by salaried medical officers exercising their rights of private practice and by private practitioners treating private patients in hospital; and
- other recoveries such as those relating to inter-hospital services where the revenue relates to a range of different costs and cannot be clearly offset against any particular cost.

Generally, gross revenues should be reported but, where inter-hospital payments for transfers of goods and services are made, offsetting practices are acceptable to avoid double counting. Where a range of inter-hospital transfers of goods and services is involved and it is not possible to allocate the offsetting revenue against particular expenditure categories, then it is acceptable to bring that revenue in through recoveries.

**Context:** Health expenditure:

Recoveries represent a significant source of income for many establishments and, as well as assisting in completing the picture in any health financing studies or analysis at the national level, are relevant in relation to the determination of net costs and output costs.

## Object Class attributes

### Identifying and definitional attributes

**Object class:** [Establishment](#)

**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. [Australian System of Government Finance Statistics: Concepts, 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](http://www.aasb.com.au)>.

## Data element concept attributes

### Relational attributes

**Related metadata references:** Supersedes [Establishment—revenue \(recoveries\)](#)  
[Health](#), Superseded 05/12/2007

**Data Elements implementing this Data Element Concept:** [Establishment—revenue \(recoveries\) \(financial year\), total Australian currency N\[N\(8\)\]](#)  
[Health](#), Standard 05/12/2007