

Establishment—revenue (recoveries)

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>.

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