

Note 3: Revenue (continued)

Indirect contributions by Human Services

Department of Human Services makes certain payments on behalf of the Hospital (List). These amounts have been brought to account in determining the operating result for the year by recording them as revenue and expenses.

* This amount includes \$X that was subject to qualification in the audit report for the 30 June 2001 financial report. The amount was incorrectly reported as (identify specific liability item) instead of being recognised as revenue for the year ended 30 June 2001 in accordance with AAS15 "Revenue". The correction of this error has resulted in this amount being included as revenue for this reporting period.

The error had the effect of understating/overstating the Net Result and understating/overstating the accumulated (surplus/deficit) for the year ended 30 June 2001 by \$X, and overstating current liabilities and total liabilities by \$X at 30 June 2001. Had the error not occurred the comparative figures for 30 June 2001 would have reported a Net Result of \$Y, accumulated (surplus/deficit) of \$W, current liabilities of \$Z and total liabilities of \$A. The Net Result for this financial year would have been \$B had the amount relating to (identify specific liability item) not been included as revenue in this financial year.

Explanation of items to aid completion ¹

Please replace items above using the following explanations:

- \$X is the amount identified in the audit qualification for 30 June 2001
- Identify specific liability item as specified in 30 June 2001 audit qualification
- \$Y is reported Net result at 30 June 2001 plus \$X
- \$W is reported Accumulated Surplus/(Deficit) at 30 June 2001 plus \$X
- \$Z is reported Current Liabilities at 30 June 2001 less \$X
- \$A is reported Total Liabilities at 30 June 2001 less \$X
- \$B is Net Result at 30 June 2002 (current year) less \$X

¹ This explanation must not to be included in the notes to the accounts.

Note 3a: Analysis of Revenue by Source

Acute Care	Aged & Home Care	Mental Health	Primary Health	Public Health	Other	Parent Entity	Parent Entity	Consol	Consol
2001/02	2001/02	2001/02	2001/02	2001/02	2001/02	2001/02	2000/01	2001/02	2000/01
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Revenue from Services Supported by Health Services Agreement

Government grants

- Department of Human Services *
- Other State Government
- Commonwealth Government

Indirect contributions by Human Services

- Insurance

Non-Cash Revenue from Services Provided

Patient fees (refer note 3c)

Recoupment from private practice for use of Hospital Facilities ¹

Interest and Dividends

Donations & Bequests

Specific Revenues (refer note 3g)

Other revenue

Sub-Total Revenue from Services Supported by Health Services Agreement

Note 3a: Analysis of Revenue by Source (continued)

Acute Care	Aged & Home Care	Mental Health	Primary Health	Public Health	Other	Parent Entity	Parent Entity	Consolidated	Consolidated
2001/02	2001/02	2001/02	2001/02	2001/02	2001/02	2001/02	2000/01	2001/02	2000/01
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000

Revenue from Services Supported by Hospital and Community Initiatives

Business Units ²

Private Practice and Other Patient Activities
 Laboratory Medicine
 Diagnostic Imaging
 Pharmacy Services
 Catering
 Laundry
 Cafeteria
 Car Park
 Property Income
 Specific Revenues (refer note 3g)
 Other (include any activity not stated above)

Other Activities (List)

Capital Purpose Income (refer note 3)
 Proceeds from Sale of Non Current Assets (refer note 3d)
 Assets received free of charge (refer note 3e)
 Donations & Bequests not specified
 Research & Scholarship
 Specific Revenues (refer note 3g)
 Others

Sub-Total Revenue from Services Supported by Hospital and Community Initiatives

Total Revenue from All Sources

Indirect contributions by Human Services

Department of Human Services makes certain payments on behalf of the Hospital (List). These amounts have been brought to account in determining the operating result for the year by recording them as revenue and expenses.

* This amount includes \$X that was subject to qualification in the audit report for the 30 June 2001 financial report, please refer to Note 3 for further explanation.

¹ Delete if not applicable.

² The intent is to classify "Hospital and Community Initiatives" revenue into the "Other" program column. The other programs are provided for the totals that carry forward from the first page.

Note 3b: Analysis of Expenses by Source (continued)

	Acute Care 2001/02 \$'000	Aged & Home Care 2001/02 \$'000	Mental Health 2001/02 \$'000	Primary Health 2001/02 \$'000	Public Health 2001/02 \$'000	Other 2001/02 \$'000	Parent Entity 2001/02 \$'000	Parent Entity 2000/01 \$'000	Consolidated 2001/02 \$'000	Consolidated 2000/01 \$'000
Services Supported by Hospital and Community Initiatives										
Employee Entitlements										
Salaries & Wages										
Workcover										
Departure Packages										
Long Service Leave										
Superannuation (refer note 26)										
Fee for Service Medical Officers										
Supplies & Consumables										
Drug Supplies										
Medical and Surgical Supplies										
Food Supplies										
Other Expenses										
Domestic Services and Supplies										
Fuel, Light, Power and Water										
Indirect contributions by DHS - Insurance										
Motor Vehicle Expenses										
Postal and Telephone										
Repairs & Maintenance										
Bad & Doubtful Debts										
Other Administrative Expenses										
Other (List)										
Sub-Total Expense from Services Supported by Hospital and Community Initiatives										
Depreciation and Amortisation (refer note 4)										
Audit Fees										
- Auditor-General's										
- Other										
Borrowing Costs (refer note 5)										
Written Down Value of Non-Current Assets Sold (refer note 3d)										
Assets provided free of charge (refer note 3e)										
Specific Expenses (refer note 3h)										
Correction of a Fundamental Error (refer note 6)										
Total Expenses from Ordinary Activities *										

(As per Statement of Financial Performance) (State basis of allocation across Programs).

* This item must reconcile to total expenses on Statement of Financial Performance

Note 16: Payables

	Parent Entity 2001/02 \$'000	Parent Entity 2000/01 \$'000	Consolidated 2001/02 \$'000	Consolidated 2000/01 \$'000
CURRENT				
Trade Creditors				
Accrued Interest				
Accrued Expenses				
GST Payable				
Income in Advance *				
Other (List)				
TOTAL				
NON CURRENT				
Trade Creditors				
Accrued Interest				
Accrued Expenses				
Other (List)				
TOTAL				

* This amount includes \$X that was subject to qualification in the audit report for the 30 June 2001 financial report, please refer to Note 3 for further explanation.

Note 19: Other Liabilities

	Parent Entity 2001/02 \$'000	Parent Entity 2000/01 \$'000	Consolidated 2001/02 \$'000	Consolidated 2000/01 \$'000
CURRENT				
Income in Advance*				
Trust Funds				
Other				
NON CURRENT				
Trust Funds				
Other				
(List major items within each category)				
TOTAL				

* This amount includes \$X that was subject to qualification in the audit report for the 30 June 2001 financial report, please refer to Note 3 for further explanation.