

Establishment—net capital expenditure (accrual accounting) (equipment)

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Establishment—net capital expenditure (accrual accounting) (equipment)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269912
Registration status:	Health , Standard 01/03/2005
Definition:	Net capital expenditure on equipment.
Context:	Health expenditure: Net capital expenditure is a significant, though variable, element of total health establishment expenditure. Just as recurrent expenditure is broken down into a number of major categories to enable a proper analysis of health expenditure at the national level, so capital expenditure is to be broken down into a number of major categories. Capital expenditure in the context of hospitals and closely related establishments is a relatively undeveloped area. Nevertheless, there is a considerable interest in health establishment capital expenditure data at the national level from many different potential users.

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
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Property attributes

Identifying and definitional attributes

Property:	Net capital expenditure
Definition:	Gross capital expenditure less trade-in values of replaced items and receipts from the sale of replaced or otherwise disposed items.
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	National minimum data set working parties
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Data element concept attributes

Collection and usage attributes

Guide for use: This definition is for use where the accrual method of accounting has been adopted.

Equipment:

An asset, not an integral part of any building or construction, used by an entity to support the delivery of products and services. Items may be fixed or moveable.

Relational attributes

Data Elements implementing this Data Element Concept: [Establishment—net capital expenditure \(accrual accounting\) \(equipment\) \(financial year\), total Australian currency N\[N\(8\)\]](#)
[Health](#), Standard 01/03/2005