Establishment—recurrent expenditure (interest payments)

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Metadata 269653

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Establishment—recurrent expenditure (interest payments)

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 269653

Registration status: Health, Standard 01/03/2005

Definition: Payments made by or on behalf of the establishment in respect of borrowings (e.g.

interest on bank overdraft) provided the establishment is permitted to borrow. This does not include the cost of equity capital (i.e. dividends on shares) in respect of

profit-making private establishments.

Context: Health expenditure:

This metadata item has been retained in the data set because of its significance for the private sector. Private profit-making establishments will seek to fund their operations either by loan borrowings (debt capital) or raising shares (equity capital). The cost of either can be significant, although the cost of the latter (that is,

dividends on shares) would come out of profits.

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: Recurrent expenditure

Definition: Expenditure which does not result in the acquisition or enhancement of an asset.

Property group: <u>Financial characteristics</u>

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

Reference documents: Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No.

5514.0

Data element concept attributes

Relational attributes

Data Elements implementing this Data Element Concept:

Establishment—recurrent expenditure (interest payments) (financial year), total Australian currency N[N(8)]

Health, Standard 16/01/2020

Establishment—recurrent expenditure (interest payments) (financial year), total Australian currency N[N(8)]

Health, Superseded 16/01/2020