Establishment—gross capital expenditure (accrual accounting) (information technology)

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Establishment—gross capital expenditure (accrual accounting) (information technology)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269905
Registration status:	Health, Standard 01/03/2005
Definition:	Expenditure in a period on the acquisition or enhancement of information technology.
Context:	Health expenditure: Gross 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
METEOR identifier:	268953
Registration status:	Health, Standard 01/03/2005 Independent Hospital Pricing Authority, Standard 31/10/2012 National Health Performance Authority (retired), Retired 01/07/2016 Tasmanian Health, Standard 19/09/2016 WA Health, Standard 06/03/2014
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:	Gross capital expenditure
METEOR identifier:	269024
Registration status:	Health, Standard 01/03/2005 Housing assistance, Standard 10/02/2006
Definition:	Expenditure on the acquisition or enhancement of a **non-financial asset**.
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	National minimum data set working parties

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. Information technology: Computer installations and equipment such as mainframe and mini-computers, personal computer networks and related hardware.
Comments:	The capital expenditure metadata items on an accrual accounting basis and on a cash accounting basis will remain in use until all health authorities have adopted accrual accounting.

Relational attributes

Data Elements implementing this Data Element Concept:	Establishment—gross capital expenditure (accrual accounting) (information technology) (financial year), total Australian currency N[N(8)] Health, Superseded 04/08/2016 Establishment—gross capital expenditure (accrual accounting) (information technology) (financial year), total Australian currency N[N(9)] Health, Standard 04/08/2016