

Establishment—gross capital expenditure (accrual accounting) (major medical equipment)

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Establishment—gross capital expenditure (accrual accounting) (major medical equipment)

Identifying and definitional attributes

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| Metadata item type: | Data Element Concept |
| METEOR identifier: | 269906 |
| Registration status: | Health , Standard 01/03/2005 |
| Definition: | Expenditure in a period on the acquisition or enhancement of major medical equipment. |
| 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

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| 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

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| Origin: | National Health Data Committee |
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Property attributes

Identifying and definitional attributes

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| Property: | Gross capital expenditure |
| Definition: | Expenditure on the acquisition or enhancement of a non-financial asset . |
| Property group: | Financial characteristics |

Source and reference attributes

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

Collection and usage attributes

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| Guide for use: | <p>This definition is for use where the accrual method of accounting has been adopted.</p> <p>Major medical equipment:</p> <p>Major items of medical equipment such as medical imaging (computed tomography (CT) scanners, magnetic resonance imaging (MRI), radiology), intensive care unit (ICU) monitors and transplant equipment.</p> |
| Comments: | <p>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.</p> |

Relational attributes

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| Data Elements implementing this Data Element Concept: | <p>Establishment—gross capital expenditure (accrual accounting) (major medical equipment) (financial year), total Australian currency N[N(8)] Health, Superseded 04/08/2016</p> <p>Establishment—gross capital expenditure (accrual accounting) (major medical equipment) (financial year), total Australian currency N[N(9)] Health, Standard 04/08/2016</p> |
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