

Establishment—net capital expenditure (accrual accounting) (intangible assets)

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Establishment—net capital expenditure (accrual accounting) (intangible assets)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269917
Registration status:	Health , Standard 01/03/2005
Definition:	Net capital expenditure on intangible assets.
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.

Intangible asset:

An asset which does not have physical substance, such as copyright, design, patent, trademark, franchise or licence.

Relational attributes

**Data Elements
implementing this Data
Element Concept:**

[Establishment—net capital expenditure \(accrual accounting\) \(intangible assets\) \(financial year\), total Australian currency N\[N\(8\)\]](#)
[Health](#), Superseded 04/08/2016

[Establishment—net capital expenditure \(accrual accounting\) \(intangible assets\) \(financial year\), total Australian currency N\[N\(9\)\]](#)
[Health](#), Standard 04/08/2016