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

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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

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

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Health, Superseded 04/08/2016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