

Gross capital expenditure

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Gross capital expenditure

Identifying and definitional attributes

Metadata item type:	Property
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

Collection and usage attributes

Guide for use:	National health data dictionary specific: Gross capital expenditure is capital expenditure as reported by the particular establishment having regard to state health authority and other authoritative guidelines as to the differentiation between capital and recurrent expenditure. (A concise indication of the basis on which capital and recurrent expenditure have been differentiated is to form part of national minimum data sets). National housing assistance data dictionary specific: Expenditure on the acquisition or enhancement of an asset (excluding financial assets). A non-financial asset is an entity functioning as a store of value, over which ownership may be derived over a period of time, and which is not a financial asset. Capital includes: acquisitions (purchase of properties); construction costs; redevelopment and improvement (of properties); land acquisitions and development; joint ventures.
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Source and reference attributes

Submitting organisation:	National minimum data set working parties
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Relational attributes

Data Element Concepts implementing this property:	Establishment—gross capital expenditure (accrual accounting) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (buildings and building services) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (constructions) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (equipment) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (information technology) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (intangible assets) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (land) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (major medical equipment) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (other equipment) Health , Standard 01/03/2005
	Establishment—gross capital expenditure (accrual accounting) (transport)

[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(computer equipment/installations\)](#)
[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(intangible assets\)](#)
[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(land and buildings\)](#)
[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(major medical equipment\)](#)
[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(other capital expenditure\)](#)
[Health, Standard 01/03/2005](#)

[Establishment—gross capital expenditure \(plant and other equipment\)](#)
[Health, Standard 01/03/2005](#)

[Housing assistance agency—gross capital expenditure](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(assets acquired under finance leases\)](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(assets acquired under finance leases\)](#)
[Housing assistance, Superseded 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(expenditure on non-financial assets\)](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(expenditure on non-financial assets\)](#)
[Housing assistance, Superseded 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(purchases of new non-financial assets\)](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(purchases of new non-financial assets\)](#)
[Housing assistance, Superseded 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(purchases of second-hand non-financial assets\)](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(purchases of second-hand non-financial assets\)](#)
[Housing assistance, Superseded 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(sales of non-financial assets\)](#)
[Housing assistance, Standard 10/02/2006](#)

[Housing assistance agency—gross capital expenditure \(sales of non-financial assets\)](#)
[Housing assistance, Superseded 10/02/2006](#)

[Service provider organisation—gross capital expenditure](#)
[Housing assistance, Standard 01/05/2013](#)