

# Establishment—gross capital expenditure (land and buildings)

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# Establishment—gross capital expenditure (land and buildings)

## Identifying and definitional attributes

**Metadata item type:** Data Element Concept

**METEOR identifier:** 269408

**Registration status:** [Health](#), Standard 01/03/2005

**Definition:** Gross capital expenditure on land and buildings.

**Context:** Health expenditure:

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:** [Gross capital expenditure](#)

**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:**

Capital expenditure on land and buildings includes outlays on construction, major alterations and additions to buildings that relate to the establishment. Included are transfer and similar costs in respect of the purchase (sale) of second hand dwellings and installation of new permanent fixtures such as stoves, air conditioning, lighting, plumbing and other fixed equipment normally installed before dwellings are occupied. Costs relating to repair and maintenance replacement of buildings that amount to recurrent expenditure should not be included.

## Relational attributes

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

[Establishment—gross capital expenditure \(land and buildings\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

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