

# Establishment—net capital expenditure (accrual accounting) (land)

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# Establishment—net capital expenditure (accrual accounting) (land)

## Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269425
Registration status:	<a href="#">Health</a> , Standard 01/03/2005
Definition:	Net capital expenditure on land.
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:	<a href="#">Establishment</a>
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:	<a href="#">Organisation</a>

### Source and reference attributes

Origin:	National Health Data Committee
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## Property attributes

### Identifying and definitional attributes

Property:	<a href="#">Net capital expenditure</a>
Definition:	Gross capital expenditure less trade-in values of replaced items and receipts from the sale of replaced or otherwise disposed items.
Property group:	<a href="#">Financial characteristics</a>

### 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.

Land:

A solid section of the earth's surface which is held by the entity under a certificate of title or reserve, leased in by the entity or allocated to the entity by another agency.

## Relational attributes

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

[Establishment—net capital expenditure \(accrual accounting\) \(land\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

[Health](#), Superseded 04/08/2016

[Establishment—net capital expenditure \(accrual accounting\) \(land\) \(financial year\), total Australian currency N\[N\(9\)\]](#)

[Health](#), Standard 04/08/2016