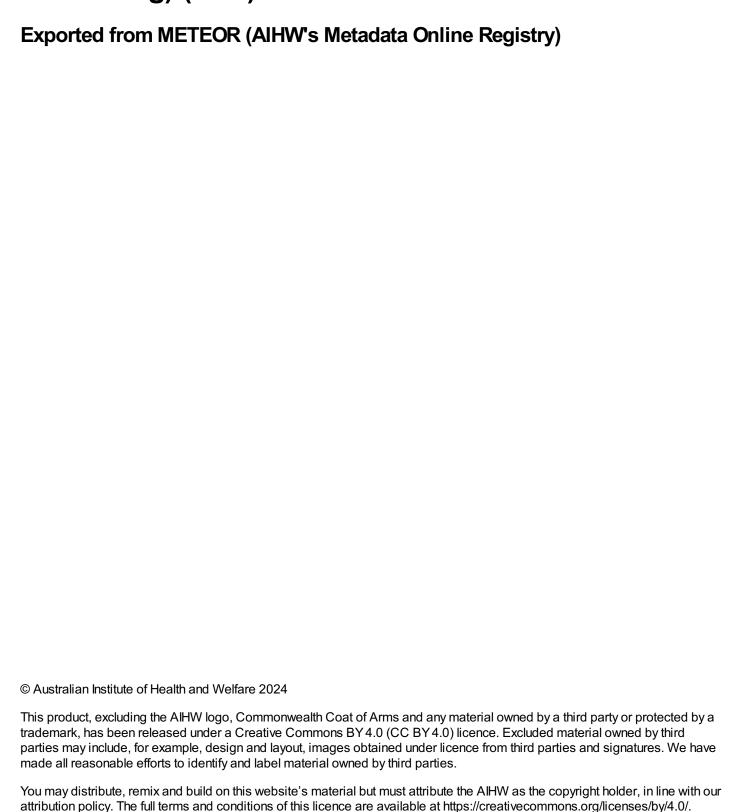
Establishment—net capital expenditure (accrual accounting) (land)



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meteor@aihw.gov.au.

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

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 269425

Registration status: Health, 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: <u>Establishment</u>

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.

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