

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

Metadata item type: Data Element Concept
METEOR identifier: 269814
Registration status:

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

Definition: Expenditure in a period on the acquisition or enhancement of land.

Context: Health expenditure:

Gross 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: 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.

Comments: The capital expenditure metadata items on an accrual accounting basis and on a cash accounting basis will remain in use until all health authorities have adopted accrual accounting.

Relational attributes

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

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

- [Health](#), Superseded 04/08/2016

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

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