

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

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

## Identifying and definitional attributes

**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](#)

**METEOR identifier:** 268953

**Registration status:** [Health](#), Standard 01/03/2005  
[Independent Hospital Pricing Authority](#), Standard 31/10/2012  
[WA Health](#), Standard 06/03/2014  
[National Health Performance Authority \(retired\)](#), Retired 01/07/2016  
[Tasmanian Health](#), Standard 19/09/2016

**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](#)

**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](#)

### 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