

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
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
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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
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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.
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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