Establishment—gross capital expenditure (plant and other equipment)



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Establishment—gross capital expenditure (plant and other equipment)

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 269899

Registration status: Health, Standard 01/03/2005

Definition: Gross capital expenditure on plant and other equipment.

Context: Health expenditure:

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: Gross capital expenditure

Definition: Expenditure on the acquisition or enhancement of a <u>non-financial asset</u>.

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: Details of expenditure on plant and other equipment should be included here. Plant

and/or equipment that is an integral part of any building or construction (and is thus included under expenditure on land and buildings), equipment included above under major medical equipment, motor vehicles and items of equipment that would

normally be classified as recurrent expenditure should not be included.

Relational attributes

Data Elements implementing this Data Element Concept:

Establishment—gross capital expenditure (plant and other equipment) (financial year), total Australian currency N[N(8)]

Health, Standard 01/03/2005