

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

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

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 269903

Registration status: [Health](#), Standard 01/03/2005

Definition: Expenditure in a period on the acquisition or enhancement of constructions (other than buildings).

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. Constructions (other than buildings): Expenditure on construction, major alterations and additions to fixed assets other than buildings such as car parks, roads, bridges, storm water channels, dams, drainage and sanitation systems, sporting facilities, gas, water and electricity mains, communication systems, landscaping and grounds reticulation systems. Includes expenditure on land reclamation, land clearance and raising or levelling of building sites.
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.

Source and reference attributes

Submitting organisation: National minimum data set working parties

Relational attributes

Data Elements implementing this Data Element Concept:	Establishment—gross capital expenditure (accrual accounting) (constructions) (financial year), total Australian currency N[N(8)] Health , Superseded 04/08/2016
	Establishment—gross capital expenditure (accrual accounting) (constructions) (financial year), total Australian currency N[N(9)] Health , Standard 04/08/2016