

# **Establishment—gross capital expenditure (accrual accounting) (equipment)**

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

## Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269904
Registration status:	<a href="#">Health</a> , Standard 01/03/2005
Definition:	Expenditure in a period on the acquisition or enhancement of equipment.
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:	<a href="#">Establishment</a>
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:	<a href="#">Organisation</a>

### Source and reference attributes

Origin:	National Health Data Committee
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## Property attributes

### Identifying and definitional attributes

Property:	<a href="#">Gross capital expenditure</a>
Definition:	Expenditure on the acquisition or enhancement of a <a href="#">non-financial asset</a> .
Property group:	<a href="#">Financial characteristics</a>

### 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.  Equipment:  An asset, not an integral part of any building or construction, used by an entity to support the delivery of products and services. Items may be fixed or moveable.
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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.

## 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 \(accrual accounting\) \(equipment\) \(financial year\), total Australian currency N\[N\(8\)\]](#)  
[Health](#), Standard 01/03/2005