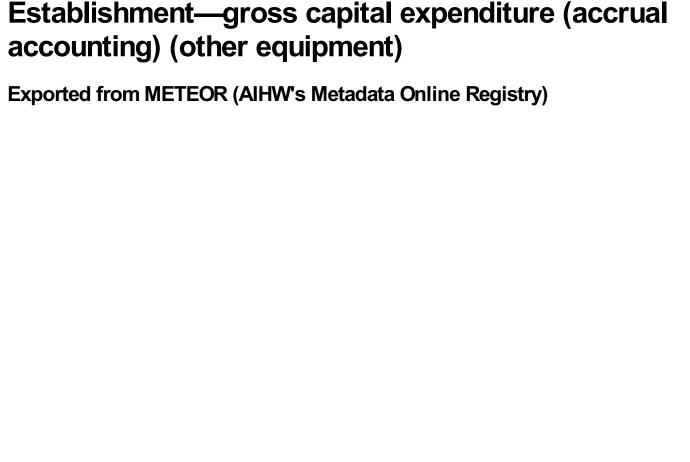
Establishment—gross capital expenditure (accrual



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

Identifying and definitional attributes

Metadata item type: Data Element Concept

METEOR identifier: 269908

Registration status: Health, Standard 01/03/2005

Definition: Expenditure in a period on the acquisition or enhancement of other 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: <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 **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.

Other equipment:

Includes machinery and equipment not elsewhere classified, such as furniture, art

objects, professional instruments and containers.

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:

<u>Establishment—gross capital expenditure (accrual accounting) (other equipment) (financial year), total Australian currency N[N(8)]</u>

Health, Superseded 04/08/2016

Establishment—gross capital expenditure (accrual accounting) (other equipment) (financial year), total Australian currency N[N(9)]

Health, Standard 04/08/2016