# Establishment—gross capital expenditure (accrual accounting)

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# Establishment—gross capital expenditure (accrual accounting)

#### Identifying and definitional attributes

Metadata item type: METEOR identifier:	Data Element Concept 269926
Registration status:	Health, Standard 01/03/2005
Definition:	Expenditure in a period on the acquisition or enhancement of an asset (excluding financial assets).
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
METEOR identifier:	268953
Registration status:	<u>Health</u> , Standard 01/03/2005 Independent Hospital Pricing Authority, Standard 31/10/2012 National Health Performance Authority (retired), Retired 01/07/2016 Tasmanian Health, Standard 19/09/2016 WA Health, Standard 06/03/2014
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	

#### Source and reference attributes

Origin: National Health Data Committee

### **Property attributes**

#### Identifying and definitional attributes

Property:	Gross capital expenditure
METEOR identifier:	269024
Registration status:	<u>Health</u> , Standard 01/03/2005 <u>Housing assistance</u> , Standard 10/02/2006
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

## Source and reference attributes

Submitting organisation: National minimum data set working parties