

Establishment—gross capital expenditure (accrual accounting)

Metadata item type: Data Element Concept

METEOR identifier: 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](#)

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

Source and reference attributes

Submitting organisation: National minimum data set working parties

