

# Establishment—gross capital expenditure (accrual accounting)

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## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element Concept
<b>METEOR identifier:</b>	269926
<b>Registration status:</b>	<a href="#">Health</a> , Standard 01/03/2005
<b>Definition:</b>	Expenditure in a period on the acquisition or enhancement of an asset (excluding financial assets).
<b>Context:</b>	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

<b>Object class:</b>	<a href="#">Establishment</a>
<b>Definition:</b>	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.
<b>Specialisation of:</b>	<a href="#">Organisation</a>

### Source and reference attributes

<b>Origin:</b>	National Health Data Committee
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## Property attributes

### Identifying and definitional attributes

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

### Source and reference attributes

<b>Submitting organisation:</b>	National minimum data set working parties
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## Data element concept attributes

### Source and reference attributes

<b>Submitting organisation:</b>	National minimum data set working parties
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