Establishment—gross capital expenditure (accrual accounting)

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Identifying and definitional attributes

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