

# Establishment—net capital expenditure (accrual accounting) (land)

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# Establishment—net capital expenditure (accrual accounting) (land)

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element Concept
<b>METEOR identifier:</b>	269425
<b>Registration status:</b>	<a href="#">HealthI</a> , Standard 01/03/2005
<b>Definition:</b>	Net capital expenditure on land.
<b>Context:</b>	Health expenditure:

Net 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="#">Net capital expenditure</a>
<b>Definition:</b>	Gross capital expenditure less trade-in values of replaced items and receipts from the sale of replaced or otherwise disposed items.
<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

### Collection and usage attributes

**Guide for use:**

This definition is for use where the accrual method of accounting has been adopted.

Land:

A solid section of the earth's surface which is held by the entity under a certificate of title or reserve, leased in by the entity or allocated to the entity by another agency.

## Relational attributes

**Data Elements  
implementing this Data  
Element Concept:**

[Establishment—net capital expenditure \(accrual accounting\) \(land\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

[Health!](#), Superseded 04/08/2016

[Establishment—net capital expenditure \(accrual accounting\) \(land\) \(financial year\), total Australian currency N\[N\(9\)\]](#)

[Health!](#), Standard 04/08/2016