

Establishment—gross capital expenditure (accrual accounting) (buildings and building services)

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Establishment—gross capital expenditure (accrual accounting) (buildings and building services)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269902
Registration status:	Health , Standard 01/03/2005
Definition:	Expenditure in a period on the acquisition or enhancement of buildings and building services (including plant).
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
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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
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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.

Buildings and building services (including plant):

An edifice that has a service potential constructed, acquired or held by a financial lease for the specific purposes of the entity. Includes hospitals, residential aged care services and other buildings used for providing the service. Includes expenditure on installation, alteration and improvement of fixtures, facilities and equipment that are an integral part of the building and that contribute to the primary function of a building to either directly or indirectly support the delivery of products and services. Excludes repair and replacement of worn-out or damaged fixtures (to be treated as maintenance).

Comments: The capital expenditure metadata items on an accrual accounting basis and on a cash accounting basis will remain in use until all health authorities have adopted accrual accounting.

Source and reference attributes

Submitting organisation: National minimum data set working parties

Relational attributes

Data Elements implementing this Data Element Concept:

- [Establishment—gross capital expenditure \(accrual accounting\) \(buildings and building services\) \(financial year\), total Australian currency N\[N\(8\)\]](#)
Health, Superseded 04/08/2016
- [Establishment—gross capital expenditure \(accrual accounting\) \(buildings and building services\) \(financial year\), total Australian currency N\[N\(9\)\]](#)
Health, Standard 04/08/2016