

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

**Metadata item type:** Data Element Concept

**METEOR identifier:** 269910

**Registration status:**

- [Health](#), Standard 01/03/2005

**Definition:** Net capital expenditure on buildings and building services (including plant).

**Context:** 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

**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:** [Net capital expenditure](#)

**Definition:** Gross capital expenditure less trade-in values of replaced items and receipts from the sale of replaced or otherwise disposed items.

**Property group:** [Financial characteristics](#)

### Source and reference attributes

**Submitting organisation:** National minimum data set working parties

## 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).

## Relational attributes

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

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

- [Health](#), Superseded 04/08/2016

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

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

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