

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

**Exported from METEOR (AIHW's Metadata Online Registry)**

© Australian Institute of Health and Welfare 2024

This product, excluding the AIHW logo, Commonwealth Coat of Arms and any material owned by a third party or protected by a trademark, has been released under a Creative Commons BY 4.0 (CC BY 4.0) licence. Excluded material owned by third parties may include, for example, design and layout, images obtained under licence from third parties and signatures. We have made all reasonable efforts to identify and label material owned by third parties.

You may distribute, remix and build on this website's material but must attribute the AIHW as the copyright holder, in line with our attribution policy. The full terms and conditions of this licence are available at <https://creativecommons.org/licenses/by/4.0/>.

Enquiries relating to copyright should be addressed to [info@aihw.gov.au](mailto:info@aihw.gov.au).

Enquiries or comments on the METEOR metadata or download should be directed to the METEOR team at [meteor@aihw.gov.au](mailto:meteor@aihw.gov.au).

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

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element Concept
<b>METEOR identifier:</b>	269910
<b>Registration status:</b>	<a href="#">Health</a> , Standard 01/03/2005
<b>Definition:</b>	Net capital expenditure on buildings and building services (including plant).
<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>METEOR identifier:</b>	268953
<b>Registration status:</b>	<a href="#">Health</a> , Standard 01/03/2005 <a href="#">Independent Hospital Pricing Authority</a> , Standard 31/10/2012 <a href="#">National Health Performance Authority (retired)</a> , Retired 01/07/2016 <a href="#">Tasmanian Health</a> , Standard 19/09/2016 <a href="#">WA Health</a> , Standard 06/03/2014
<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
----------------	--------------------------------

## Property attributes

### Identifying and definitional attributes

<b>Property:</b>	<a href="#">Net capital expenditure</a>
<b>METEOR identifier:</b>	269033
<b>Registration status:</b>	<a href="#">Health</a> , Standard 01/03/2005
<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
---------------------------------	---

# Data element concept attributes

## Collection and usage attributes

<b>Guide for use:</b>	<p>This definition is for use where the accrual method of accounting has been adopted.</p> <p>Buildings and building services (including plant):</p> <p>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).</p>
-----------------------	---

## Relational attributes

<b>Data Elements implementing this Data Element Concept:</b>	<p><a href="#">Establishment—net capital expenditure (accrual accounting) (buildings and building services) (financial year), total Australian currency N[N(8)]</a> <a href="#">Health</a>, Superseded 04/08/2016</p> <p><a href="#">Establishment—net capital expenditure (accrual accounting) (buildings and building services) (financial year), total Australian currency N[N(9)]</a> <a href="#">Health</a>, Standard 04/08/2016</p>
--	---