# Capital expenditure

Important note: This is an archived metadata standard from the AIHW Knowledgebase. For current metadata standards and related information please access METeOR, the AIHW's Metadata Online Registry at <a href="http://meteor.aihw.gov.au">http://meteor.aihw.gov.au</a>

# Identifying and Definitional Attributes

Data Dictionary: NHDD

Knowledgebase ID: 000248 Version number: 1

Metadata type: DATA ELEMENT

Registration NHIMG Admin status: SUPERSEDED

Authority: Effective date: 01-MAR-05

Definition: Gross capital expenditure is capital expenditure as reported by the

particular establishment having regard to State health authority and other authoritative guidelines as to the differentiation between capital and recurrent expenditure. (A concise indication of the basis on which capital and recurrent expenditure have been differentiated

is to form part of national minimum data sets).

Context: Health expenditure:

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.

# Relational and Representational Attributes

Datatype: Numeric

Representational QUANTITATIVE VALUE

form:

Representation \$\$\$,\$\$\$,\$\$\$

layout:

Minimum Size: 1 Maximum Size: 9

Data Domain: NOVAL Amount of expenditure in Australian dollars

rounded to the nearest dollar.

Guide For Use: Expenditure calculated separately for each type described below:

#### 1 Land and buildings

This includes outlays on construction, major alterations and additions to buildings that relate to the establishment. Included are transfer and similar costs in respect of the purchase (sale) of second hand dwellings and installation of new permanent fixtures such as stoves, air conditioning, lighting, plumbing and other fixed equipment normally installed before dwellings are occupied. Costs relating to repair and maintenance replacement of buildings that amount to recurrent expenditure should not be included.

### 2 Computer equipment/installations

Expenditure of a capital nature on computer installations and equipment such as mainframe computers, mini-computers, extensive personal computer networks and related hardware should be included here.

#### 3 Major medical equipment

Expenditure on major items of medical equipment such as CT scanners, MRI equipment, X-ray equipment, ICU monitors and transplant equipment should be included here.

4 Plant and (other) equipment

Details of expenditure on plant and other equipment should be included here. Plant and/or equipment that is an integral part of any building or construction (and is thus included under expenditure on land and buildings), equipment included above under major medical equipment, motor vehicles and items of equipment that would normally be classified as recurrent expenditure should not be included.

5 Expenditure in relation to intangible assets This category bears specific regard to the private sector. Included here is any expenditure during the financial year in respect of intangible assets such as formation expenses or goodwill.

#### 6 Other capital expenditure

Any expenditure of a capital nature not included elsewhere should be included here. For example, if any State or establishment treats expenditure on new and second hand motor vehicles (including ambulances) as capital expenditure, this should be included as should any expenditure on furniture and fittings if treated by a State or establishment as expenditure of a capital nature.

Verification Rules: Must be in currency format

Related metadata: relates to the data element Capital expenditure - net (accrual accounting) version 2 relates to the data element Capital expenditure - gross (accrual

## accounting) version 2

#### Administrative Attributes

Source Document:

Source Organisation: National minimum data set working parties

Comments: .

Data Element Links

Information Model Entities linked to this Data Element

NHIM Capital expenditure

Data Agreements which include this Data Element

NMDS - Public hospital establishments From 01-Jul-89 to