

has been adopted.

To be calculated separately for each type of capital expenditure described below:

1 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.

2 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).

3 Constructions (other than buildings)

Expenditure on construction, major alterations and additions to fixed assets other than buildings such as car parks, roads, bridges, storm water channels, dams, drainage and sanitation systems, sporting facilities, gas, water and electricity mains, communication systems, landscaping and grounds reticulation systems. Includes expenditure on land reclamation, land clearance and raising or levelling of building sites.

4-7 Equipment

An asset, not an integral part of any building or construction, used by an entity to support the delivery of products and services. Items may be fixed or moveable.

4 Information technology

Computer installations and equipment such as mainframe and mini-computers, personal computer networks and related hardware.

5 Major medical equipment

Major items of medical equipment such as medical imaging (CT scanners, MRI, radiology), ICU monitors and transplant equipment.

6 Transport

Expenditure on vehicles or equipment used for transport such as motor vehicles, aircraft, ships, railway, tramway rolling stock, and attachments (such as trailers). Includes major parts such as engines.

7 Other equipment

Includes machinery and equipment not elsewhere classified, such

as furniture, art objects, professional instruments and containers.

8 Intangible

An asset which does not have physical substance, such as copyright, design, patent, trademark, franchise or licence.

Verification Rules: Must be in Currency format

Related metadata: supersedes previous data element Capital expenditure version 1
relates to the data element Capital expenditure - net (accrual accounting) version 2

Administrative Attributes

Source Document:

Source Organisation: National minimum data set working parties

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

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-97 to
