

Health establishment accrual accounting capital expenditure code N

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Identifying and definitional attributes

Metadata item type: Value Domain

METEOR identifier: 270937

Registration status: [HealthI](#), Standard 01/03/2005

Definition: A code set representing capital expenditure categories relevant to health establishments.

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.

Representational attributes

Representation class: Code

Data type: Number

Format: N

Maximum character length: 1

	Value	Meaning
Permissible values:	1	Land
	2	Buildings and building services (including plant)
	3	Constructions (other than buildings)
	4	Information technology
	5	Major medical equipment
	6	Transport
	7	Other equipment
	8	Intangible

Collection and usage attributes

Guide for use:**CODE 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.

CODE 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).

CODE 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.

CODES 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.

CODE 4 Information technology

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

CODE 5 Major medical equipment

Major items of medical equipment such as medical imaging (computed tomography (CT) scanners, magnetic resonance imaging (MRI), radiology), [intensive care unit](#) (ICU) monitors and transplant equipment.

CODE 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.

CODE 7 Other equipment

Includes machinery and equipment not elsewhere classified, such as furniture, art objects, professional instruments and containers.

CODE 8 Intangible

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