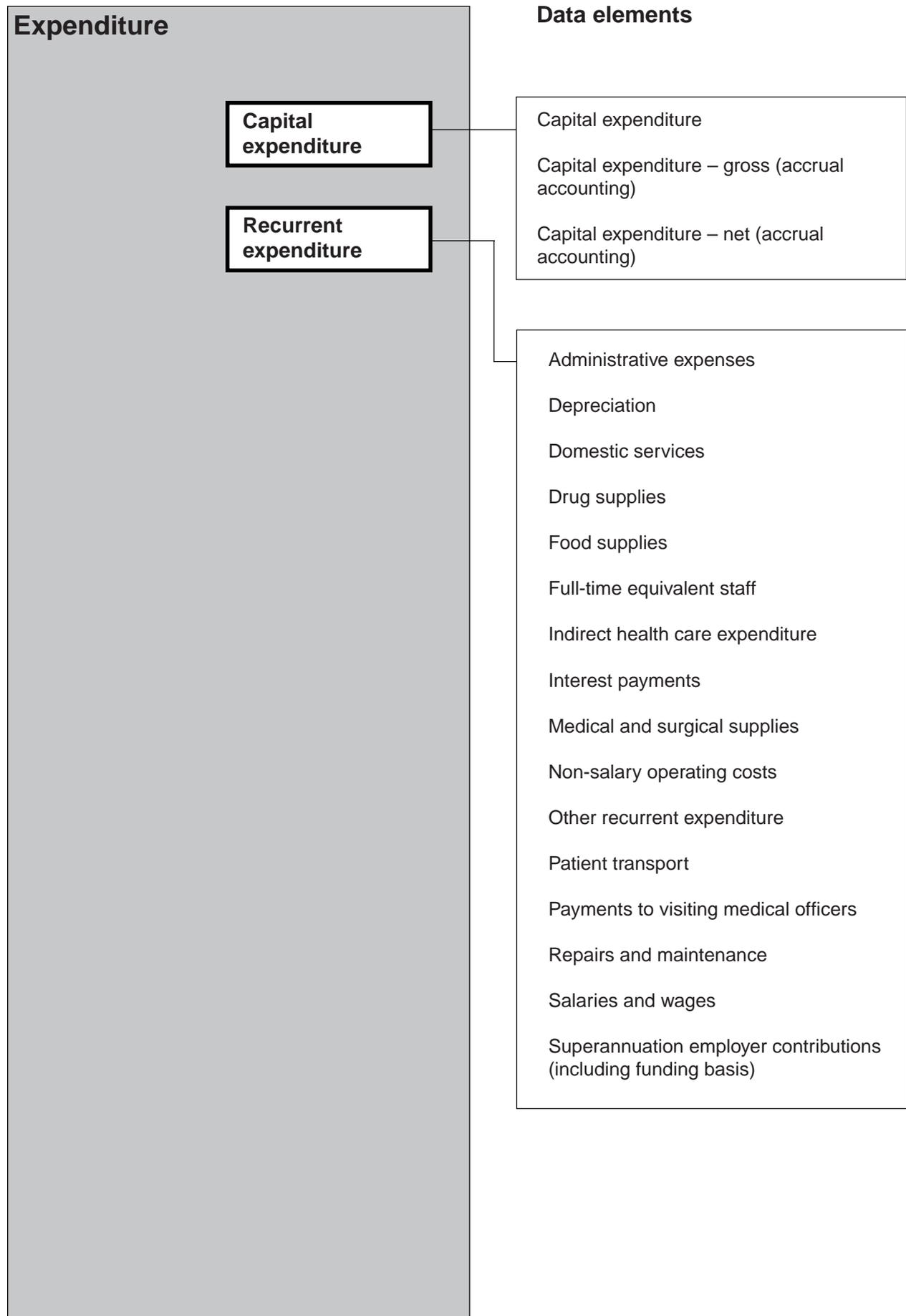


National Health Information Model entities



Capital expenditure

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000248 *Version number:* 1

Data element type: DATA ELEMENT

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 form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$, \$\$\$, \$\$\$

Data domain:

1	Land and buildings
2	Computer equipment / installations
3	Major medical equipment
4	Plant and (other) equipment
5	Expenditure in relation to intangible assets
6	Other capital expenditure

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.

Capital expenditure (*continued*)

Guide for use:

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:

Collection methods:

Related data: 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

National minimum data sets:

Institutional health care from 1/07/89 to

Comments:

Capital expenditure – gross (accrual accounting)

Admin. status: CURRENT 1/07/97

Identifying and definitional attributes

Knowledgebase ID: 000325 *Version number:* 2

Data element type: DATA ELEMENT

Definition: Expenditure in a period on the acquisition or enhancement of an asset (excluding financial assets).

Context: Health expenditure: gross 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 form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$\$\$\$

Data domain:

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

Guide for use: This definition is for use where the accrual method of accounting has been adopted.

To be coded separately for each type of gross 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, hostels, nursing homes 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).

Capital expenditure – gross (accrual accounting) (*continued*)

Guide for use (cont'd): 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: Australian dollars. Rounded to the nearest whole dollar.

Collection methods:

Related data: 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

National minimum data sets:

Institutional health care from 1/07/89 to

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.

Capital expenditure – net (accrual accounting)

Admin. status: CURRENT 1/07/97

Identifying and definitional attributes

Knowledgebase ID: 000396 *Version number:* 2

Data element type: DATA ELEMENT

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

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.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

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

Guide for use: To be calculated separately for each type of net capital expenditure described in 'capital expenditure – gross (accrual accounting)'.

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: supersedes previous data element Capital expenditure, version 1
relates to the data element Capital expenditure – gross (accrual accounting), version 2

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Comments:

Administrative expenses

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000244 *Version number:* 1

Data element type: DATA ELEMENT

Definition: All expenditure incurred by establishments (but not central administrations) of a management expenses/administrative support nature such as any rates and taxes, printing, telephone, stationery and insurance (including workers compensation).

Context: Health expenditure: considered to be a sufficiently significant element of non-salary recurrent expenditure as to be separately identified at the national level and also readily and easily collectable.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Depreciation

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000246 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Depreciation represents the expensing of a long-term asset over its useful life and is related to the basic accounting principle of matching revenue and expenses for the financial period. Depreciation charges for the current financial year only should be shown as expenditure. Where intangible assets are amortised (such as with some private hospitals) this should also be included in recurrent expenditure.

Context: Health expenditure: this item has been retained for national minimum data sets because of its significance for the private sector. Current period depreciation charges form a significant component of expenditure for any health establishment whose financial statements are based on accrual accounting.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments: With the long-term trend towards accrual accounting in the public sector, this item will ultimately become significant for public sector establishments. Public sector establishments in some States have adopted modified accrual accounting identifying depreciation only, before reaching full accrual accounting. Depreciation is now reported (March 1999) for most public sector establishments and should be reported as a separate recurrent expenditure.

Depreciation should be identified separately from other recurrent expenditure categories.

Domestic services

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000241 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The costs of all domestic services including electricity, other fuel and power, domestic services for staff, accommodation and kitchen expenses but not including salaries and wages, food costs or equipment replacement and repair costs. Gross expenditure should be reported with no revenue offsets, except for inter-hospital transfers.

Context: Health expenditure: this is a significant element of non-salary recurrent expenditure for most establishments within the data set and is thus required for any health expenditure analysis at the national level.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments: The possibility of separating fuel, light and power from domestic services which would bring the overall non-salary recurrent expenditure categories closer to the old Hospitals and Allied Services Advisory Council categories was briefly considered by the Resources Working Party but members did not hold strong views in this area.

Drug supplies

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000238 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The cost of all drugs including the cost of containers. Gross expenditure should be reported with no revenue offsets, except for inter-hospital transfers.

Context: Health expenditure: this is a significant element of non-salary recurrent expenditure and also national level data on drug expenditure in hospitals is of considerable interest in its own right to a wide range of persons and organisations.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Food supplies

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000240 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The cost of all food and beverages but not including kitchen expenses such as utensils, cleaning materials, cutlery and crockery. Gross expenditure should be reported with no revenue offsets, except for inter-hospital transfers.

Context: Health expenditure: this is a significant element of non-salary recurrent expenditure for most establishments within the data set and is thus required for any health expenditure analysis at the national level.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Full-time equivalent staff

Admin. status: CURRENT 1/07/97

Identifying and definitional attributes

Knowledgebase ID: 000252 *Version number:* 2

Data element type: DERIVED DATA ELEMENT

Definition: Full time equivalent staff units are the on-job hours paid for (including overtime) and hours of paid leave of any type for a staff member (or contract employee where applicable) divided by the number of ordinary time hours normally paid for a full-time staff member when on the job (or contract employee where applicable) under the relevant award or agreement for the staff member (or contract employee occupation where applicable). Hours of unpaid leave are to be excluded.

Contract staff employed through an agency are included where the contract is for the supply of labour (e.g. nursing) rather than of products (e.g. photocopier maintenance). In the former case, the contract would normally specify the amount of labour supplied and could be reported as full-time equivalent units.

Context: Health expenditure: to assist in analyses of the resource use and activity of institutional health care providers. Inclusion of these data, classified by staffing category, allows analysis of costs per unit of labour and analysis of staffing inputs against establishment outputs.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 5 *Representational layout:* NNNNN

Data domain: Average full-time equivalent staff units for each staffing category.

Guide for use: Staffing categories:

- C1.1 Salaried medical officers
- C1.2 Registered nurses
- C1.3 Enrolled nurses
- C1.4 Student nurses
- C1.5 Trainee / pupil nurses
- C1.6 Other personal care staff
- C1.7 Diagnostic and health professionals
- C1.8 Administrative and clerical staff
- C1.9 Domestic and other staff

The average is to be calculated from pay period figures. The length of the pay period is assumed to be a fortnight.

If under the relevant award of agreement a full-time nurse is paid for an 80 (ordinary time) hour fortnight, the full-time equivalent for a part-time nurse who works 64 hours is 0.8. If a full-time nurse under the same award is paid for a 100 hours for that fortnight (20 hours overtime), then the full-time equivalent is 100 divided by 80 = 1.25.

Full-time equivalent staff (*continued*)

Guide for use (cont'd): Data on full-time equivalent staffing numbers by category should be consistent with data on salaries and wages by staffing category. If the full-time equivalent for contract staff is not collected then salaries for those contract staff should be included in other recurrent expenditure data items.

Where staff provide services to more than one establishment, full-time equivalent staff members should be apportioned between all establishments to which services are provided on the basis of hours paid for in each. (Salary costs should be apportioned on the same basis).

Verification rules:

Collection methods:

Related data: supersedes previous data element Total full-time equivalent staff, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Comments: This National Health Data Dictionary entry was amended during 1996-97. Until then, both average and end of year counts of full-time equivalent staff were included, and the end of year counts used as surrogates for the average counts if the latter were unavailable. The average count is more useful for accurate analysis of staffing inputs for establishment outputs and for assessments and comparisons of labour costs.

Indirect health care expenditure

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000326 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Expenditures on health care that cannot be directly related to programs operated by a particular establishment (that is, can only be indirectly related to particular establishments). To be provided at the State level but disaggregated into patient transport services, public health and monitoring services, central and statewide support services, central administrations and other indirect health care expenditure.

Context: Health expenditure: to improve and substantiate financial reporting in relation to indirect health care expenditure and assist in understanding differences in costs for similar establishments in different States and regions, due to differences in the extent to which support services and other services to residents/inpatients and outpatients of establishments may be provided by the establishment itself or by other bodies.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use: Indirect health care expenditure is to be reported separately for each of the following categories:

1. Patient transport services

Public or registered non-profit organisations which provide patient transport (or ambulance) for services associated with inpatient or residential episodes at residential establishments within the scope of this data set.

This category excludes patient transport services provided by other types of establishments (for example, public hospitals) as part of their normal services. This category includes centralised and statewide patient transport services (for example, Queensland Ambulance Transport Brigade) which operate independently of individual inpatient establishments.

2. Public health and monitoring services

Public or registered non-profit services and organisations with centralised, statewide or national public health or monitoring services. These include programs concerned primarily with preventing the occurrence of diseases and mitigating their effect, and includes such activities as mass chest X-ray campaigns, immunisation and vaccination programs, control of communicable diseases, ante-natal and post-natal clinics, preschool and school medical services, infant welfare clinics, hygiene and nutrition advisory services, food and drug inspection services, regulation of standards of sanitation, quarantine services, pest control, anti-cancer, anti-drug and anti-smoking campaigns and other programs to increase public awareness of disease symptoms and health hazards, occupational health services,

Indirect health care expenditure (*continued*)

Guide for use: (cont'd) Worksafe Australia, the Australian Institute of Health and Welfare and the National Health and Medical Research Council.

Included here would be child dental services comprising expenditure incurred (other than by individual establishments) or dental examinations, provision of preventive and curative dentistry, dental health education for infants and school children and expenditure incurred in the training of dental therapists.

3. Central and statewide support services

Public or registered services which provide central or statewide support services for residential establishments within the scope of this data set. These include central pathology services, central linen services and frozen food services and blood banks provided on a central or statewide basis such as Red Cross.

4. Central administrations

Expenditures relating to central health administration, research and planning for central and regional offices of State, Territory and Commonwealth health authorities and related departments (for example, the Department of Veterans' Affairs).

5. Other

Any other indirect health care expenditure as defined above not catered for in the above categories. This might include such things as family planning and parental health counselling services and expenditure incurred in the registration of notifiable diseases and other medical information.

Verification rules:

Collection methods:

Related data:

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Comments: Resources Working Party members were concerned about the possibility that double counting of programs at the hospital and again at the State level and were also concerned at the lack of uniformity between States. Where possible expenditure relating to programs operated by hospitals should be at the hospital level.

Interest payments

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000245 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Payments made by or on behalf of the establishment in respect of borrowings (e.g. interest on bank overdraft) provided the establishment is permitted to borrow. This does not include the cost of equity capital (i.e. dividends on shares) in respect of profit making private establishments.

Context: Health expenditure: this item has been retained in the data set because of its significance for the private sector. Private profit making establishments will seek to fund their operations either by loan borrowings (debt capital) or raising shares (equity capital). The cost of either can be significant, although the cost of the latter (that is, dividends on shares) would come out of profits.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments: The item would not have been retained if the data set was restricted to the public sector. In some States, public hospitals may not be permitted to borrow funds or it may be entirely a State treasury matter, not identifiable by the health authority. Even where public sector establishment borrowings might be identified, this appears to be a sensitive area and also of less overall significance than in the private sector.

Medical and surgical supplies

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000239 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The cost of all consumables of a medical or surgical nature (excluding drug supplies) but not including expenditure on equipment repairs. Gross expenditure should be reported with no revenue offsets, except for inter-hospital transfers.

Context: Health expenditure: as for the data element Drug supplies this is a significant element of non-salary expenditure and national-level data on medical and surgical supplies is of considerable interest in its own right to a wide range of persons and organisations.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National Health Data Committee

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Non-salary operating costs

Admin. status: CURRENT 1/07/98

Identifying and definitional attributes

Knowledgebase ID: 000360 *Version number:* 1

Data element type: DERIVED DATA ELEMENT

Definition: Total expenditure relating to non-salary operating items.

Context: Health care: this data element is required to monitor trends of expenditure in the sector.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use: Report all expenditure in thousands of dollars (\$000's). Total is calculated from expenditure including: Payments to visiting medical officers, Superannuation employer contributions (including funding basis), Drug supplies; Medical and surgical supplies; Food supplies; Domestic services; Repairs and maintenance; Patient transport; Administrative expenses; Interest payments; Depreciation; Other recurrent expenditure.

Expenditure should include both the specific costs directly associated with the service and indirect costs for example personnel services.

Research and academic units that function as an integral part of ambulatory care should be reported against the appropriate service.

Verification rules:

Collection methods:

Related data:

- is calculated using Payments to visiting medical officers, version 1
- is calculated using Superannuation employer contributions (including funding basis), version 1
- is calculated using Drug supplies, version 1
- is calculated using Medical and surgical supplies, version 1
- is calculated using Food supplies, version 1
- is calculated using Domestic services, version 1
- is calculated using Repairs and maintenance, version 1
- is calculated using Patient transport, version 1
- is calculated using Administrative expenses, version 1
- is calculated using Interest payments, version 1
- is calculated using Depreciation, version 1
- is calculated using Other recurrent expenditure, version 1

Non-salary operating costs (*continued*)

Administrative attributes

Source document:

Source organisation:

National minimum data sets:

Community mental health care from 1/07/98 to

Comments:

Other recurrent expenditure

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000247 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Other payments are all other recurrent expenditure not included elsewhere in any of the recurrent expenditure categories. Gross expenditure should be reported with no revenue offsets (except for inter-hospital transfers).

Context: Health expenditure: this category is required for balancing purposes and to capture all those additional expenditures which can be significant in aggregate.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Patient transport

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000243 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The direct cost of transporting patients excluding salaries and wages of transport staff.

Context: Health expenditure: considered to be a significant element of non-salary recurrent expenditure for many establishments within the data set and is thus required for any health expenditure analysis at the national level.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Payments to visiting medical officers

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000236 *Version number:* 1

Data element type: DATA ELEMENT

Definition: All payments made by an institutional health care establishment to visiting medical officers for medical services provided to hospital (public) patients on an honorary, sessionally paid, or fee for service basis.

A visiting medical officer is a medical practitioner appointed by the hospital board to provide medical services for hospital (public) patients on an honorary, sessionally paid, or fee for service basis. This category includes the same Australian Standard Classification of Occupations codes as the salaried medical officers category.

Context: Health expenditure: this is a significant element of expenditure for many hospitals (although not for other establishments) and needed for health financing and health expenditure analysis at the national level. Any analysis of health expenditures at the national level would tend to break down if significant components of expenditure were not available.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: Min. 1 Max. 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments: Although accepting the need to include visiting medical officer payments, the Resources Working Party decided not to include data on visiting medical officer services (whether hours or number of sessions or number of services provided) due to collection difficulties and the perception that use of visiting medical officers was purely a hospital management issue.

Repairs and maintenance

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000242 *Version number:* 1

Data element type: DATA ELEMENT

Definition: The costs incurred in maintaining, repairing, replacing and providing additional equipment, maintaining and renovating building and minor additional works. Expenditure of a capital nature should not be included here. Do not include salaries and wages of repair and maintenance staff. Gross expenditure should be reported with no revenue offsets (except for inter-hospital transfers).

Context: Health expenditure: this is a significant element of non-salary recurrent expenditure for most establishments within the data set and is thus required for any health expenditure analysis at the national level.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$,\$\$\$,\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Salaries and wages

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000254 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Salary and wage payments for all employees of the establishment (including contract staff employed by an agency, provided staffing (ME) data is also available). This is to include all paid leave (recreation, sick and long-service) and salary and wage payments relating to workers compensation leave for the following staffing categories (see below).

Generally, salary data by staffing categories should be broadly consistent with full-time equivalent staffing numbers. Where staff provide services to more than one hospital, their salaries should be apportioned between all hospitals to whom services are provided on the basis of hours worked in each hospital.

Salary payments for contract staff employed through an agency should be included under salaries for the appropriate staff category provided they are included in full-time equivalent staffing. If they are not salary, payments should be shown separately.

Context: Health expenditure: salaries and wages invariably constitute the major component of recurrent and, indeed, total expenditure for the establishments forming part of this data set and are vital to any analysis of health expenditure at the national level. The categories correspond with those relating to full-time equivalent staffing which is a requirement for any proper analysis of average salary costs.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$\$\$\$

Data domain: Expenditure for each staffing category.

Guide for use: Figures should be supplied for each of the staffing categories:

- C1.1 Salaried medical officers
- C1.2 Registered nurses
- C1.3 Enrolled nurses
- C1.4 Student nurses
- C1.5 Trainee / pupil nurses
- C1.6 Other personal care staff
- C1.7 Diagnostic and health professionals
- C1.8 Administrative and clerical staff
- C1.9 Domestic and other staff

Verification rules:

Salaries and wages (*continued*)

Collection methods: For contract staff, see comments under the data element Total full-time equivalent staff. Salary data for contract staff, provided the contract is for the supply of labour (e.g. nursing) rather than products (e.g. photocopier maintenance), should be shown under the appropriate staff salary category provided that corresponding staffing (full-time equivalent) data is available. If not, it should be shown separately.

Related data: relates to the data element Establishment type, version 1

relates to the data element Full-time equivalent staff, version 2

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care from 1/07/89 to

Community mental health care from 1/07/98 to

Comments:

Superannuation employer contributions (including funding basis)

Admin. status: CURRENT 1/07/89

Identifying and definitional attributes

Knowledgebase ID: 000237 *Version number:* 1

Data element type: DATA ELEMENT

Definition: Superannuation employer contributions

Contributions paid or (for an emerging cost scheme) that should be paid (as determined by an actuary) on behalf of establishment employees either by the establishment or a central administration such as a State health authority, to a superannuation fund providing retirement and related benefits to establishment employees.

Funding basis

The following different funding bases are identified:

- paid by hospital to fully funded scheme;
- paid by Commonwealth government or State government to fully funded scheme; and
- unfunded or emerging costs schemes where employer component is not presently funded.

Fully funded schemes are those in which employer and employee contributions are paid into an invested fund. Benefits are paid from the fund. Most private sector schemes are fully funded.

Emerging cost schemes are those in which the cost of benefits is met at the time a benefit becomes payable; that is, there is no ongoing invested fund from which benefits are paid. The Commonwealth superannuation fund is an example of this type of scheme as employee benefits are paid out of general revenue.

Context: Health expenditure: superannuation employer contributions are a significant element of establishment expenditure and, as such, are required for health expenditure analysis at the national level.

The funding basis is required for cost comparison purposes particularly in the case of unfunded or emerging cost schemes where no actual contribution is being presently made but ultimately employer liability will have to be funded.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 9 *Representational layout:* \$\$\$\$\$\$

Data domain:

Guide for use:

Verification rules: Australian dollars. Rounded to nearest whole dollar.

Superannuation employer contributions (including funding basis) *(continued)*

Collection methods:

Related data: relates to the data element Establishment type, version 1

Administrative attributes

Source document:

Source organisation: National minimum data set working parties

National minimum data sets:

Institutional health care	from 1/07/89 to
Community mental health care	from 1/07/98 to

Comments: The definition specifically excludes employee superannuation contributions (not a cost to the establishment) and superannuation final benefit payments.

In private enterprise some superannuation schemes are partially funded but this is considered too complex a distinction for national minimum data sets.

It is noted that the emergence of salary sacrifice schemes allows employees to forego salary for higher superannuation contributions. If these become significant, national minimum data sets may have to take them into account at a future stage.