

# **Establishment—gross capital expenditure (accrual accounting) (intangible assets)**

**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—gross capital expenditure (accrual accounting) (intangible assets)

## Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269909
Registration status:	<a href="#">Health</a> , Standard 01/03/2005
Definition:	Expenditure in a period on the acquisition or enhancement of intangible 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.

## Object Class attributes

### Identifying and definitional attributes

Object class:	<a href="#">Establishment</a>
Definition:	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.
Specialisation of:	<a href="#">Organisation</a>

### Source and reference attributes

Origin:	National Health Data Committee
---------	--------------------------------

## Property attributes

### Identifying and definitional attributes

Property:	<a href="#">Gross capital expenditure</a>
Definition:	Expenditure on the acquisition or enhancement of a <a href="#">non-financial asset</a> .
Property group:	<a href="#">Financial characteristics</a>

### Source and reference attributes

Submitting organisation:	National minimum data set working parties
--------------------------	---

## Data element concept attributes

### Collection and usage attributes

Guide for use:	This definition is for use where the accrual method of accounting has been adopted. Intangible: An asset which does not have physical substance, such as copyright, design, patent, trademark, franchise or licence.
Comments:	The capital expenditure metadata items on an accrual accounting basis and on a cash accounting basis will remain in use until all health authorities have adopted accrual accounting.

## Relational attributes

**Data Elements  
implementing this Data  
Element Concept:**

[Establishment—gross capital expenditure \(accrual accounting\) \(intangible assets\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

[Health](#), Superseded 04/08/2016

[Establishment—gross capital expenditure \(accrual accounting\) \(intangible assets\) \(financial year\), total Australian currency N\[N\(9\)\]](#)

[Health](#), Standard 04/08/2016