

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

**Metadata item type:** Data Element Concept

**METEOR identifier:** 269909

**Registration status:**

- [Health](#), 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:** [Establishment](#)

**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:** [Organisation](#)

### Source and reference attributes

**Origin:** National Health Data Committee

## Property attributes

### Identifying and definitional attributes

**Property:** [Gross capital expenditure](#)

**Definition:** Expenditure on the acquisition or enhancement of a [non-financial asset](#).

**Property group:** [Financial characteristics](#)

### 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