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

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

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| Identifying and definitional attributes | |
| Metadata item type: | Data Element Concept |
| METEOR identifier: | 269909 |
| Registration status: | [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), 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

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| Object class: | [Establishment](https://meteor.aihw.gov.au/content/268953) |
| 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](https://meteor.aihw.gov.au/content/281131) |
| Source and reference attributes | |
| Origin: | National Health Data Committee |

## Property attributes

### Identifying and definitional attributes

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| Property: | [Gross capital expenditure](https://meteor.aihw.gov.au/content/269024) |
| Definition: | Expenditure on the acquisition or enhancement of a  [**non-financial asset**](https://meteor.aihw.gov.au/content/327196). |
| Property group: | [Financial characteristics](https://meteor.aihw.gov.au/content/274646) |
| Source and reference attributes | |
| Submitting organisation: | National minimum data set working parties |

## Data element concept attributes

### Collection and usage attributes

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| 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



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| Data Elements implementing this Data Element Concept: | [Establishment—gross capital expenditure (accrual accounting) (intangible assets) (financial year), total Australian currency N[N(8)]](https://meteor.aihw.gov.au/content/270522)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 04/08/2016  [Establishment—gross capital expenditure (accrual accounting) (intangible assets) (financial year), total Australian currency N[N(9)]](https://meteor.aihw.gov.au/content/618919)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 04/08/2016 |