Capital - stock

Important note: This is an archived metadata standard from the AIHW Knowledgebase. For current metadata standards and related information please access METeOR, the AIHW's Metadata Online Registry at http://meteor.aihw.gov.au

Identifying and Definitional Attributes

Data Dictionary: NCSDD

Knowledgebase ID: 000551 Version number: 1

Metadata type: DATA ELEMENT

Registration NCSIMG Admin status: RETIRED

Authority: Effective date: 01-SEP-03

Definition: The total value of all non-financial assets in use.

A non-financial asset is an entity functioning as a store of value, over which ownership rights are enforced, and from which economic benefits may be derived over a period of time, and which is not a

financial asset.

Gross capital stock is obtained by valuing each asset in use at the

current price of a new asset of the same type.

The Net capital stock is the written down values of gross capital

stock.

They represent the net present values of the future capital services to be provided by the assets. The difference between the net and gross

value of an asset is accumulated depreciation.

Context: To enable a proper analysis of welfare expenditure and revenue at

the national level.

Relational and Representational Attributes

Datatype: Numeric

Representational CODE

form:

Representation \$,\$\$\$,\$\$\$,\$\$\$

layout:

Minimum Size: 1 Maximum Size: 10

Data Domain: NOVAL Value in whole dollars:

Guide For Use: For gross capital stock and net capital stock.

Collection Methods: Measurement on an accrual accounting basis is preferred to

measurement on a cash accounting basis.

Related metadata: relates to the data element Capital expenditure-gross version 2

relates to the data element Capital expenditure-net version 2 relates to the data element Recurrent expenditure version 2 relates to the data element Revenue version 1

Administrative Attributes

Source Document: Australian Bureau of Statistics: Government Finance Statistics

1998, Cat No 5514.0

ABS Information Paper: Accruals-based Government Finance

Statistics 2000, Cat No 5517.0

Source Organisation: Australian Bureau of Statistics

Data Element Links

Information Model Entities linked to this Data Element

NCSIM Economic transaction event

Data Agreements which include this Data Element