

Service provider organisation—gross capital expenditure, total Australian currency N[N(8)].NN

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Service provider organisation—gross capital expenditure, total Australian currency N[N(8)].NN

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Total capital expenditure
METEOR identifier:	461534
Registration status:	Housing assistance , Standard 01/05/2013
Definition:	The total expenditure on the acquisition or enhancement of a non-financial asset by a service provider organisation, expressed in dollars and cents.
Data Element Concept:	Service provider organisation—gross capital expenditure
Value Domain:	Total Australian currency N[N(8)].NN

Value domain attributes

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	N[N(8)].NN
Maximum character length:	11
Unit of measure:	Australian currency (AU\$)

Data element attributes

Relational attributes

Related metadata references:	Supersedes Housing assistance agency—gross capital expenditure, total Australian currency N[N(9)] Housing assistance , Superseded 01/05/2013
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Implementation in Data Set Specifications:	Indigenous Community Housing DSS 2018- Housing assistance , Standard 10/05/2019
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Implementation start date: 01/07/2018
DSS specific information:

For the purposes of this collection, capital expenditure is defined according to the following parameters:

Include:

- Total expenditure on non-financial assets defined as net expenditure on new and second-hand fixed assets, land and intangible assets excluding capitalised interest. Fixed assets are durable goods intended to be employed in the production process for longer than a year. Expenditure on non-financial assets includes:
 - Total expenditure on purchases of existing dwellings.
 - Total expenditure on purchases of new non-financial assets:
 - The purchase of assets intended to be used in the production process for longer than a year. Includes: fixed assets constructed on own account, valued at cost of materials, capitalised salaries and wages, reimbursements received by public authorities for amounts spent on capital works while acting as an agent for other government and private bodies.

- Total expenditure on purchases of second-hand non-financial assets:
 - The purchase of assets which have been previously used in production in the country.
- Total expenditure on sales of non-financial assets:
 - The disposal of previously rented dwellings, non-residential buildings, used plant and equipment. Refers to the sale of land (including the sale of residential leases in the ACT). The sale of land and buildings as a package is treated as sales of fixed assets unless a separate value can be determined for the land component. Also refers to the outright sales of intangible assets and disposal of motor vehicles.
- Total expenditure on assets acquired under finance leases defined as assets acquired under leases and other arrangements, which effectively transfer most of the risks and benefits associated with ownership of the leased property from the lessor to the lessee.

Exclude:

- Expenditure on the acquisition of financial assets
- Second-hand assets imported into the country for the first time which are regarded as new.
- Assets acquired under finance lease arrangements.
- From total expenditure on purchases of new non-financial assets:
 - Capitalised interest;
 - Houses built for sale; and
 - Assets acquired under finance lease arrangements.

Record unknown values as 'U'.

[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Superseded 01/05/2013

DSS specific information:

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[Organisation file cluster \(Indigenous community housing\)](#)

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[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Superseded 30/08/2017

[Indigenous](#), Standard 01/05/2013

DSS specific information:

In the Indigenous Community Housing (ICH) collection, capital expenditure is defined according to the following parameters:

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[Housing assistance](#), Standard 30/08/2017

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Unknown dollar values are recorded as "U".