Capital expenditure code N{.N}

Exported from METEOR (AIHW's Metadata Online Registry)

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Identifying and definitional attributes

Metadata item type:	Value Domain
Synonymous names:	Capital expenditure - gross
METEOR identifier:	270935
Registration status:	Housing assistance, Retired 10/02/2006
Definition:	A code set representing capital expenditure categories.
Context:	To enable analysis of welfare expenditure at the national level.

There is a considerable interest in expenditure data at the national level from many different potential users.

This metadata item is based on relevant sections of the Australian Bureau of Statistics (ABS) Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications. The GFS summarises the broad reporting requirements of the government sector for Public Finance Statistics. As part of the reporting requirements for Public Finance Statistics, governments need to obtain certain information from funded organisations. This metadata item is presented in the interests of facilitating reporting.

The ETF is based on established accounting principles and specifies an operating statement, cash flow statement, reconciliation statement, supplementary statement, intra-unit transfers other than revaluations and accrued transactions, revaluations and other changes in the volume of assets and, a balance sheet.

Representational attributes

Representation class:	Code
Data type:	Number
Format:	N{.N}
Maximum character length:	2

	Value	Meaning
Permissible values:	1	Expenditure on non-financial assets (GFS code 222)
	1.1	Purchases of new non-financial assets (GFS code 2221)
	1.2	Purchases of second hand non-financial assets (GFS code 2222)
	1.3	Sales of non-financial assets (GFS code 2224)
	2	Assets acquired under finance leases (GFS code 4101)

Collection and usage attributes

Guide for use:	For more explanation of and details on expenditure types, see the November 1998 version of the ABS Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications.

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare
Origin:	ABS: Government Finance Statistics (GFS) 1998, Cat. No. 5514.0