
Capital expenditure-gross

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Identifying and Definitional Attributes

Data Dictionary: NCSDD
Knowledgebase ID: 000506 Version number: 1
Metadata type: DATA ELEMENT
Registration Authority: NCSIMG Admin status: SUPERSEDED
Effective date: 01-JUL-98
Definition: Expenditure in a period on the acquisition enhancement of an asset (excluding financial assets).
Context: Community services expenditure: gross capital expenditure is a significant, though variable, element of total community services establishment expenditure. Just as recurrent expenditure is broken down into a number of major categories to enable a proper analysis of welfare 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 community services is a relatively undeveloped area. Nevertheless, there is a considerable interest in community services capital expenditure data at the national level from many different potential users.

Relational and Representational Attributes

Datatype: Numeric
Representational form: QUANTITATIVE VALUE
Representation layout: \$\$\$,\$\$\$,\$\$\$
Minimum Size: 1
Maximum Size: 9
Data Domain: NOVAL Value of (as defined in guide for use): 1 Land2 Buildings and building services (including plant)3 Constructions (other than buildings)4 Information technology5 Major equipment6 Transport7 Other equipment8 Intangible
Guide For Use: Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis. Each type of gross capital expenditure described below should be coded separately:

1. Land: A solid section of the earth's surface which is held by the entity under a certificate of title or reserve, leased in by the entity or allocated to the entity by another agency. 2. Buildings and building services (including plant): An edifice that has a service potential constructed, acquired or held by a financial lease for the specific purposes of the entity. Includes hospitals, hostels, nursing homes and other buildings used for providing the service. Includes expenditure on installation, alteration and improvement of fixtures, facilities and equipment. 3. Constructions (other than buildings): Expenditure on construction, major alterations and additions to fixed assets other than buildings such as car parks, roads, bridges, storm water channels, dams, drainage and sanitation systems, sporting facilities, gas, water and electricity mains, communication systems, landscaping and grounds reticulation systems. Includes expenditure on land reclamation, land clearance and raising or levelling of building sites. The following items 4-7 relate to Equipment: An asset, not an integral part of any building or construction, used by an entity to support the delivery of products and services. Items may be fixed or moveable. 4. Information technology: Computer installations and equipment such as mainframe and mini-computers, personal computer networks and related hardware. 5. Major equipment: Major items of equipment other than information technology equipment. 6. Transport Expenditure on vehicles or equipment used for transport such as motor vehicles, aircraft, ships, railway, tramway rolling stock, and attachments (such as trailers). Includes major parts such as engines. 7. Other equipment: Includes machinery and equipment not elsewhere classified, such as furniture, art objects, professional instruments and containers. 8. Intangible: An asset which does not have physical substance, such as copyright, design, patent, trademark, franchise or licence.

Administrative Attributes

Source Document: National Health Data Dictionary and The Australian Bureau of Statistics: Government Finance Statistics 1994, Cat No 5514.0
Source Organisation: National Health Data Committee and The Australian Bureau of Statistics

Comments: Was ID. 000006 (500 added to avoid NHDD DE with same ID.).

Data Element Links

Information Model Entities linked to this Data Element

Data Agreements which include this Data Element
