Capital expenditure - gross

Identifying and Definitional Attributes

Data Dictionary: NHADD

Knowledgebase ID: 000767

Version number: 1

Metadata type: DATA ELEMENT

Registration Authority: NHDAMG

Admin status: SUPERSEDED

Effective date: 01-MAR-05

Definition: Expenditure on the acquisition or enhancement of an asset (excluding financial assets). A non-financial asset is an entity functioning as a store of value, over which ownership may be derived over a period of time, and which is not a financial asset. Capital includes: acquisitions (purchase of properties); construction costs; redevelopment and improvement (of properties); land acquisitions and development; joint ventures

Context: To enable analysis of welfare expenditure at the national level. There is a considerable interest in capital expenditure data at the national level from many different potential users.
The set of financial data items (Capital expenditure - gross, Capital Expenditure - net, Capital stock, Recurrent expenditure and Revenue) shown in the Dictionary are based on relevant sections of the ABS Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications. They summarise 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 set of items is presented in the interests of facilitating ease of reporting of this information.
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.

Relational and Representational Attributes

Datatype: Numeric

Representational form: QUANTITATIVE VALUE

Representation layout:	$,$$$,$$$,$$$
Minimum Size:	1
Maximum Size:	10

Data Domain:

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

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.

Collection Methods: Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis.
Capital expenditure - gross is typically measured for a financial year (1 July to 30 June the following year).

Related metadata: relates to the data element Recurrent expenditure version 1

Administrative Attributes

Source Document: Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0
National Community Services Data Dictionary Version 2

Source Organisation: Australian Bureau of Statistics
Australian Institute of Health and Welfare

Data Element Links

Information Model Entities linked to this Data Element

Data Agreements which include this Data Element