
Capital expenditure-gross

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: 000506 Version number: 2
Metadata type: DATA ELEMENT
Registration Authority: NCSIMG Admin status: RETIRED
Effective date: 01-SEP-03

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 rights are enforced, and from which economic benefits may be derived over a period of time, and which is not a financial asset.

Context: To enable a proper analysis of welfare services 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: NOVAL Value in dollars:

Guide For Use: Record separately for:

Expenditure type GFS code

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

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.
Expenditure is usually measured for an accounting period, typically a financial year (1 July to 30 June the following year).

Related metadata: relates to the data element Capital - stock version 1
supersedes previous data element Capital expenditure-gross version 1
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

Source Organisation: Australian Bureau of Statistics

Data Element Links

Information Model Entities linked to this Data Element

NCSIM Expenditure

Data Agreements which include this Data Element
