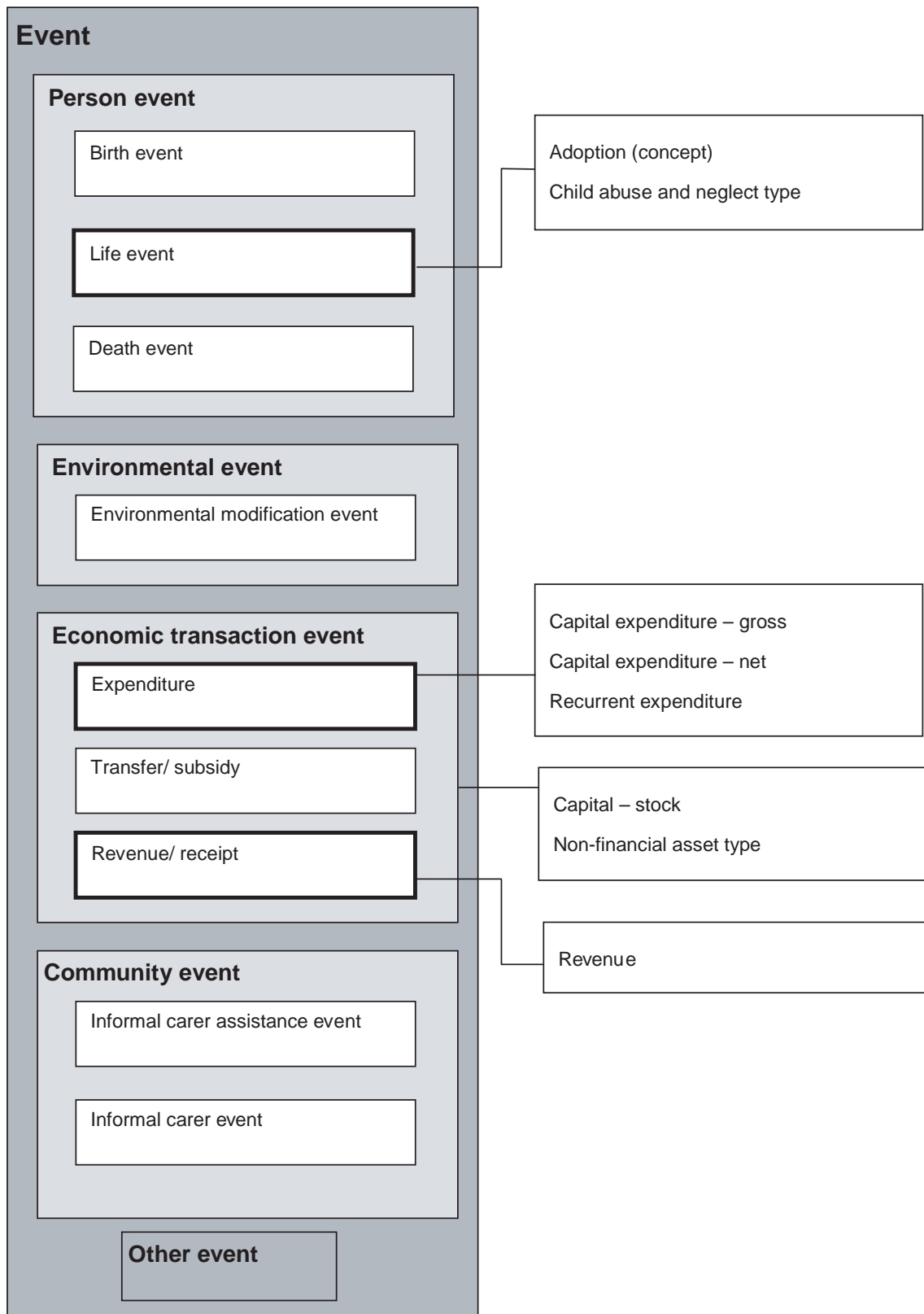


National Community Services Information Model, version 1, Entities



Adoption

<i>Revised</i>	<i>Status</i> CURRENT	<i>Effective Date</i> 1/07/2000	<i>Reg. Auth.</i> NCSIMG	<i>ID No.</i> 000502
<i>NCSI Model Location</i> Event/person event/life event			<i>Data Class</i> Cross-Program	<i>Version</i> 2

Identifying and definitional attributes

Data element type: DATA CONCEPT

Definition: Adoption is the legal process by which a person legally becomes a child of the adoptive parents and legally ceases to be a child of his/her existing parents.

Context: Children and family services

Relational attributes

Related data: Supersedes previous data concept Adoption, v.1.

Administrative attributes

Source document: AIHW: 1996. Adoptions Australia. Catalogue No. CWS 7. Canberra: AIHW.

Source organisation: Australian Institute of Health and Welfare

Comments: The adoption order severs the legal relationship between the biological parents and the child. A new birth certificate is issued to the child bearing the name(s) of his/her adoptive parent(s) as the natural parent(s) and the new name of the child, where a change has occurred.

Child abuse and neglect type

Revised	Status CURRENT	Effective Date 1/07/2000	Reg. Auth. NCSIMG	ID No. 000509
NCSI Model Location Event/person event/life event			Data Class Cross-Program	Version 2

Identifying and definitional attributes

Data element type: DATA ELEMENT

Definition: The type of physical, sexual or emotional actions or inaction's which have resulted in, or are likely to result in, significant harm or injury to a child, or risk of significant harm or injury to a child.

Context: There are considerable variations across States and Territories in the recording of type of abuse and neglect, reflecting each jurisdiction's own definitions, legislation, policies and practices relating to child protection and child welfare.

Relational and representational attributes

Datatype: Numeric **Representational form:** CODE

Field size: *Min.* 1 *Max.* 1 **Representational layout:** N

Data domain:

- 1 Physical abuse
- 2 Emotional abuse
- 3 Sexual abuse
- 4 Neglect
- 5 Other abuse/neglect type
- 9 Not stated/inadequately described

Guide for use: These categories may be used in different ways by different jurisdictions, depending on the State or Territories own definitions, policies and practices. In addition, a child subject to abuse and neglect is often subject to more than one type of abuse and neglect (for example, sexual abuse is often also associated with emotional abuse).

Collection methods:

Related data: Supersedes previous data element Child abuse and neglect, v.1.

Administrative attributes

Source document: AIHW: 1997-98. Child Protection Australia. Cat. No. CWS 8. Canberra: AIHW.
AIHW: 1999. Comparability of Child Protection Data. Canberra: AIHW.
AIHW: 1998-99. Children Protection Australia: Data collection standards, tables, and counting rules. Canberra: AIHW.

Source organisation: Australian Institute of Health and Welfare

Comments: The National Child Protection and Support Services Working Group, is undertaking considerable work to improve the comparability of child protection data. This work will impact upon the definitions and data collections in the child protection area.

Capital expenditure—gross

Revised	Status CURRENT	Effective Date 1/07/2000	Reg. Auth. NCSIMG	ID No. 000506
NCSI Model Location Event/economic transaction event/expenditure			Data Class Cross-Program	Version 2

Identifying and definitional attributes

Data element type: DATA ELEMENT

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

Field size: *Min.* 1 *Max.* 10 **Representational layout:** \$,\$\$\$,\$\$\$,\$\$\$

Data domain: Value in dollars:

Guide for use: Record separately for:

Expenditure type	GFS code
1 Expenditure on non-financial assets	222
11 Purchases of new non-financial assets	2221
12 Purchases of second-hand non-financial assets	2222
13 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.

Capital expenditure—gross (*continued*)

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 data: Supersedes previous data element Capital expenditure – gross v.1.

Relates to the data elements:

- Capital expenditure – net v.2,
- Capital stock v.1,
- Recurrent expenditure v.2,
- Revenue v.1.

Administrative attributes

Source document: ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.

Source organisation: Australian Bureau of Statistics

Comments:

Capital expenditure—net

Revised	Status CURRENT	Effective Date 1/07/2000	Reg. Auth. NCSIMG	ID No. 000507
NCSI Model Location Event/economic transaction event/expenditure			Data Class Cross-Program	Version 2

Identifying and definitional attributes

Data element type: DATA ELEMENT

Definition: Gross capital expenditure less trade-in values and/or receipts from the sale of items or that were otherwise disposed of.

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

Field size: **Min.** 1 **Max.** 10 **Representational layout:** \$,\$\$\$,\$\$\$,\$\$\$

Data domain: Value in dollars:

Guide for use: Record separately for:

Expenditure type		GFS code
2	Expenditure on non-financial assets	222
21	Purchases of new non-financial assets	2221
22	Purchases of second-hand non-financial assets	2222
23	Sales of non-financial asset	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.

Capital expenditure—net (*continued*)

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 data: Supersedes previous data element Capital expenditure – net v.1. Related to the data elements:

Capital expenditure^f gross v.1,
Capital stock v.1,
Recurrent expenditure v.2,
Revenue v.1.

Administrative attributes

Source document: ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.

Source organisation: Australian Bureau of Statistics

Comments:

Recurrent expenditure

Revised	Status CURRENT	Effective Date 1/07/2000	Reg. Auth. NCSIMG	ID No. 000533
NCSI Model Location Event/economic transaction event/expenditure			Data Class Cross-Program	Version 2

Identifying and definitional attributes

Data element type: DATA ELEMENT

Definition: Recurrent expenditure on goods and services is expenditure, which does not result in the creation or acquisition of fixed assets (new or second-hand). It consists mainly of expenditure on wages, salaries and supplements, purchases of goods and services and consumption of fixed capital (depreciation).

When fees charged for goods and services are offset against recurrent expenditure, the result equates to final consumption expenditure in the national accounts framework.

Context: To enable a proper analysis of welfare services expenditure at the national level. There is a considerable interest in 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

Field size: *Min.* 1 *Max.* 10 **Representational layout:** \$,\$\$\$,\$\$\$,\$\$\$

Data domain: Value of (as defined in guide for use):

Expenditure type		GFS code
1	Employee expenses	121
11	Funded superannuation expenses	1211
12	Unfunded superannuation expenses	1212
13	Wages salaries and supplements (non-capitalised)	1213
14	Employees expenses (provisions adjustment)	1218
15	Other employee expenses	1219

Recurrent expenditure (*continued*)

<i>Data domain (continued):</i>	Expenditure type	GFS code
	2 Non-employee expenses	
	21 Benefits to households in goods and services	1223
	22 Other non-employee expenses (not benefits to households)	1221,1222,1224,1228
	3 Depreciation and amortisation	123
	4 Current transfer payments	124
	41 Current grant expenses	1241
	42 Subsidies	1242
	43 Current monetary transfers to households	1243
	44 Tax expense	1244
	45 Other current transfer payments	1249
	5 Property expense (refers to required current transfers involving payment for the use of property rights, e.g. royalties)	126

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: This framework requires measurement on an accrual accounting basis rather than 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 data: Supersedes previous data element Recurrent expenditure v.1.
Related to the data elements:
Capital expenditure – gross v.2,
Capital expenditure – net v.2,
Capital stock v.1, and
Revenue v.1.

Administrative attributes

Source document: ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.

Source organisation: Australian Bureau of Statistics

Comments:

Capital—stock

<i>New</i>	<i>Status</i> CURRENT	<i>Effective Date</i> 1/07/2000	<i>Reg. Auth.</i> NCSIMG	<i>ID No.</i> 000551
<i>NCSI Model Location</i> Event/economic transaction event/general			<i>Data Class</i> Cross-Program	<i>Version</i> 1

Identifying and definitional attributes

Knowledgebase identifier:

Data item version no.: 1

Data element type: DATA ELEMENT

Definition:

The total value of all non-financial assets in use.

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.

Gross capital stock is obtained by valuing each asset in use at the current price of a new asset of the same type.

The Net capital stock is the written down values of gross capital stock. They represent the net present values of the future capital services to be provided by the assets. The difference between the net and gross value of an asset is accumulated depreciation.

Context:

To enable a proper analysis of welfare expenditure and revenue at the national level.

Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 10 *Representational layout:* \$,\$\$\$,\$\$\$,\$\$\$

Data domain: Value in whole dollars.

Guide for use: For gross capital stock and net capital stock.

Collection methods: Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis.

Related data: Related to the data elements:

Capital expenditure – gross v.2,
Capital expenditure – net v.1,
Recurrent expenditure v.2,
Revenue v.1

Administrative attributes

Source document: ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.
ABS: 2000. Information Paper: Accruals-based Government Finance Statistics. Catalogue No. 5517.0. Canberra: AGPS.

Source organisation: Australian Bureau of Statistics

Comments:

Non-financial asset type

<i>New</i>	<i>Status</i> CURRENT	<i>Effective Date</i> 1/07/2000	<i>Reg. Auth.</i> NCSIMG	<i>ID No.</i> 000602
<i>NCSI Model Location</i> Event/economic transaction event/general			<i>Data Class</i> Cross-Program	<i>Version</i> 1

Identifying and definitional attributes

Data element type: DATA ELEMENT

Definition: The type of non-financial assets in use by an agency.
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:

Relational and representational attributes

Datatype: Numeric *Representational form:* CODE

Field size: *Min.* 1 *Max.* 3 *Representational layout:* NNN

Data domain: TYPE OF ASSET CLASSIFICATION

1 Produced assets (excluding inventories)

11 Tangible produced assets (excluding inventories)

- 111 Dwellings
- 112 Other buildings
- 113 Other construction/infra-structure
- 114 Transport equipment
- 115 Computer equipment
- 116 Equipment other than transport and computer equipment
- 117 Defence weapons platforms
- 118 Cultivated assets

12 Intangible produced assets (excluding inventories)

- 121 Mineral exploration
- 122 Computer software
- 123 Entertainment, literary or artistic originals
- 129 Other intangible produced assets

13 Valuables

2 Non-produced assets

21 Tangible non-produced assets

- 211 Land
- 219 Other tangible non-produced assets

22 Intangible non-produced assets

Non-financial asset type (*continued*)

Guide for use: **117 Defence weapons platforms** Consists of military vehicles and equipment designed to launch weapons of destruction. Includes warships, submarines, military aircraft, tanks, missile carriers and launchers. Excludes missiles, rockets and bombs. Defence weapons platforms are treated on output as expenses in GFS and as final consumption expenditure in the ASNA.

118 Cultivated assets Consists of livestock for breeding and plantations of trees yielding repeat products that are under the direct control, responsibility and management of institutional units. Includes animal, fish and poultry breeding stocks; dairy cattle; draft animals; animals for wool production; animals used for transportation, racing or entertainment; and trees, shrubs and vines cultivated for fruit and nuts, sap and resin, and bark and leaf products. Also includes immature cultivated assets if produced for own use.

See Source document below for a more detailed classification.

Collection methods:

Related data:

Administrative attributes

Source document: ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.

Source organisation: Australian Bureau of Statistics

Comments:

Revenue

<i>New</i>	<i>Status</i> CURRENT	<i>Effective Date</i> 1/07/2000	<i>Reg. Auth.</i> NCSIMG	<i>ID No.</i> 000588
<i>NCSI Model Location</i> Event/economic transaction event/revenue-receipt			<i>Data Class</i> Cross-Program	<i>Version</i> 1

Identifying and definitional attributes

Data element type: DATA ELEMENT

Definition: Inflows of cash or other enhancements of future economic benefits in the form of increases in assets or reduction in liabilities of the entity. (Other than those relating to contributions by owners, that results in an increase in equity during the reporting period).

Context: To enable a proper analysis of welfare expenditure and revenue at the national level, revenue is to be broken down into a number of major categories.

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.

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Relational and representational attributes

Datatype: Numeric *Representational form:* QUANTITATIVE VALUE

Field size: *Min.* 1 *Max.* 10 *Representational layout:* \$,\$,\$,\$,\$,\$,\$,\$

Data domain: Value of (as defined in guide for use): **GFS code**

1	Taxation revenue	111
2	Sales of goods and services	112
21	Client fees	112
22	Sales of goods and services (excluding fees)	112
3	Property income (e.g. interest, dividends, rent income)	113
4	Other current income	114
41	Gifts	114
42	Other current income (excluding gifts)	114
5	Capital revenue	115
51	Revenue from capital grants	1151
52	Other capital revenue	1152, 1159

Revenue (*continued*)

- Guide for use:** 21 Client fees
Fees charged for community and residential care and health services that are provided to clients of the organisation. This does not include optional services provided for extra fees (such as a higher standard of meals or a TV in the room of a residential care facility which, is charged for). Such items are coded in 2.2 Sales of goods and services (excluding fees).
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.
Revenue is usually measured for an accounting period, typically a financial year (1 July to 30 June the following year).
- Related data:** Related to the data element:
Capital expenditure – gross v.2,
Capital expenditure – net v.2,
Capital stock v.1,
Recurrent expenditure v.2.

Administrative attributes

- Source document:** ABS: 1998. Government Finance Statistics. Catalogue No. 5514.0. Canberra: AGPS.
- Source organisation:** Australian Bureau of Statistics
- Comments:**