

# Glossary:Capital expenditure

Statistics Explained

Capital expenditure comprises capital transfers, in the form of investment grants and other capital transfers, as well as investment expenditure: gross capital formation (which consists of gross fixed capital formation, plus changes in inventories, and acquisitions less disposals of valuables); and acquisitions less disposals of non-produced non-financial assets.

## Further information

- [European system of accounts \(ESA 2010\)](#)

## Related concepts

- [Current expenditure](#)
- [Capital transfers](#)
- [Gross Fixed Capital Formation](#)

## Statistical data

- [Statistics related to the Recovery and Resilience Facility](#)
- [Annual statistical accounts of the EU institutions and bodies subsector](#)
- [Government finance statistics](#)