Glossary:Capital expenditure for R & D

Statistics Explained

Capital expenditure for R & D is the annual gross expenditure on fixed assets used in the R & D programmes of statistical units. It should be reported in full for the period when it took place and should not be registered as an element of depreciation.

It is composed of expenditure on:

- land and buildings;
- instruments and equipment;
- computer software.

Related concepts

- Instruments and equipment for R & D
- Land and buildings for R & D
- R & D intramural expenditure

Statistical data

- R&D expenditure

Source

- Organization for Economic Cooperation and Development (OECD), "Frascati Manual 2002: The measurement of scientific and technological activities - Proposed Standard Practice for Surveys on Research and Experimental Development", OECD, Paris, 2002 - pdf