

# Housing assistance agency—recurrent expenditure (depreciation), total Australian currency N[N(9)]

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# Housing assistance agency—recurrent expenditure (depreciation), total Australian currency N[N(9)]

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element
<b>Short name:</b>	Depreciation costs
<b>Synonymous names:</b>	Depreciation costs
<b>METEOR identifier:</b>	270278
<b>Registration status:</b>	<a href="#">Housing assistance</a> , Retired 10/02/2006
<b>Data Element Concept:</b>	<a href="#">Housing assistance agency—recurrent expenditure (depreciation)</a>
<b>Value Domain:</b>	<a href="#">Total Australian currency N[N(9)]</a>

## Value domain attributes

## Representational attributes

<b>Representation class:</b>	Total
<b>Data type:</b>	Currency
<b>Format:</b>	N[N(9)]
<b>Maximum character length:</b>	10
<b>Unit of measure:</b>	Australian currency (AU\$)

## Data element attributes

## Collection and usage attributes

<b>Guide for use:</b>	<p>Depreciation costs are as defined by <i>Australian Accounting Standards</i> 13 to 17 for the property manager and the tenancy manager for the financial year end.</p> <p>The depreciation applies to the value of the buildings erected on the land. The land is not depreciated, as it is commodity of limited supply which does not have a limited useful life, and therefore the benefits are not consumed overtime (Coopers and Lybrand 1996).</p> <p>Depreciation should be calculated on a straight line basis at a rate which realistically represents the useful life of the asset. For consistency a useful life of 50 years is used unless a clear case can be mounted for the adoption of an alternative useful life. Any alternatives must not be in excess of 75 years (Coopers and Lybrand 1995).</p>
<b>Collection methods:</b>	Depreciation costs are typically measured for a financial year (1 July to 30 June the following year).

## Source and reference attributes

<b>Submitting organisation:</b>	Australian Institute of Health and Welfare
<b>Origin:</b>	Public rental housing data manual 2001-02

## Relational attributes

<b>Related metadata references:</b>	Is re-engineered from  <a href="#">Depreciation costs, version 1, DE, NHADD, NHDAMG, Superseded 01/03/2005.pdf</a> (14.2 KB) <i>No registration status</i>
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