

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

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Recurrent expenditure (depreciation and amortisation)
METEOR identifier:	304160
Registration status:	<ul style="list-style-type: none">• Housing assistance, Retired 01/05/2013
Definition:	Total expenditure on depreciation and amortisation (Economic Type Framework Classification code 123).
Data Element Concept:	Housing assistance agency—recurrent expenditure (depreciation and amortisation)

Value domain attributes

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	N[N(9)]
Maximum character length:	10
Unit of measure:	Australian currency (AU\$)
Unit of measure precision:	0

Data element attributes

Collection and usage attributes

Guide for use:	<p>Depreciation usually relates to non-current tangible assets which are written off because they wear out or become obsolete and includes the calculation of depreciation of stock. Depreciation is usually calculated as per the Australian Accounting Standards at the 1/50th rate.</p> <p>Amortisation usually relates to consumption of non-produced assets.</p>
Collection methods:	<p>Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis.</p> <p>Expenditure is usually measured for an accounting period, typically a financial year (1 July to 30 June the following year).</p>

Source and reference attributes

Origin:	Australian Bureau of Statistics 2005. Australian System of Government Finance Statistics: Concept, Sources and Methods (Cat. no. 5514.0). Viewed 13 October 2005.
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Relational attributes

Related metadata references:

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

- [Housing assistance](#), Superseded 10/02/2006

Is used in the formation of [Housing assistance agency—recurrent expenditure, total Australian currency N\[N\(9\)\]](#)

- [Housing assistance](#), Superseded 01/05/2013

Is used in the formation of [Service provider organisation—total recurrent housing expenses, total Australian currency N\[N\(8\)\].NN](#)

- [Housing assistance](#), Standard 01/05/2013