

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

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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:	Housing assistance , Retired 01/05/2013
Definition:	Total expenditure on depreciation and amortisation (Economic Type Framework Classification code 123).

Data element concept attributes

Identifying and definitional attributes

Data element concept:	Housing assistance agency—recurrent expenditure (depreciation and amortisation)
METEOR identifier:	304158
Registration status:	Housing assistance , Standard 10/02/2006
Definition:	<p>The accounting process by which the cost of assets are written off over time. Depreciation and amortisation charges are allocations of the cost of assets over their useful life.</p>
Context:	<p>To enable analysis of welfare expenditure at the national level.</p> <p>There is a considerable interest in expenditure data at the national level from many different potential users.</p> <p>This metadata item is based on relevant sections of the Economic Type Framework Classification (ETF) within the Australian Bureau of Statistics (ABS) Australian System of Government Finance Statistics (GFS). The GFS summarises the broad reporting requirements of government bodies for Public Sector Accounts. As part of these reporting requirements, governments need to obtain certain information from funded organisations. This metadata item is presented in the interests of facilitating reporting.</p> <p>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.</p>
Object class:	Housing assistance agency
Property:	Recurrent expenditure

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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Value domain attributes

Identifying and definitional attributes

Value domain: [Total Australian currency N\[N\(9\)\]](#)
METEOR identifier: 270772
Registration status: [Housing assistance](#), Standard 01/03/2005
[Health](#), Standard 04/08/2016
Definition: Total number of Australian dollars.

Representational attributes

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

Data element attributes

Collection and usage attributes

Guide for use: 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.

Amortisation usually relates to consumption of non-produced assets.

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).

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.

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