Organisation—capital consumption expenses

Exported from METEOR

(AIHW's Metadata Online Registry)

© Australian Institute of Health and Welfare 2024

This product, excluding the AIHW logo, Commonwealth Coat of Arms and any material owned by a third party or protected by a trademark, has been released under a Creative Commons BY 4.0 (CC BY 4.0) licence. Excluded material owned by third parties may include, for example, design and layout, images obtained under licence from third parties and signatures. We have made all reasonable efforts to identify and label material owned by third parties.

You may distribute, remix and build on this website’s material but must attribute the AIHW as the copyright holder, in line with our attribution policy. The full terms and conditions of this licence are available at https://creativecommons.org/licenses/by/4.0/.

Enquiries relating to copyright should be addressed to info@aihw.gov.au.

Enquiries or comments on the METEOR metadata or download should be directed to the METEOR team at meteor@aihw.gov.au.

# Organisation—capital consumption expenses

|  |
| --- |
| Identifying and definitional attributes |
| Metadata item type: | Data Element Concept |
| Synonymous names: | Depreciation expenses |
| METEOR identifier: | 376397 |
| Registration status: | [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 01/04/2009 |
| Definition: | Expenses of an organisation relating to consumption of fixed capital (depreciation). |

## Object Class attributes

### Identifying and definitional attributes

|  |  |
| --- | --- |
| Object class: | [Organisation](https://meteor.aihw.gov.au/content/354505) |
| Definition: | The smallest type of accounting unit within a management unit within a State or Territory of Australia which controls its productive activities and for which a specified range of detailed data is available, at least on an annual basis, thus enabling measures such as value added to be calculated. |
| Specialisation of: | [Organisation](https://meteor.aihw.gov.au/content/281131) |
| Source and reference attributes |
| Reference documents: | Australian Bureau of Statistics 2002. Standard Economic Sector Classifications of Australia (SESCA). ABS cat. no. 1218.0. Canberra: ABS. |

## Property attributes

### Identifying and definitional attributes

|  |  |
| --- | --- |
| Property: | [Capital consumption expenses](https://meteor.aihw.gov.au/content/376395) |
| Definition: | Expenses of an organisation consisting of consumption of fixed capital (depreciation). |
| Property group: | [Financial characteristics](https://meteor.aihw.gov.au/content/274646) |

## Data element concept attributes

### Relational attributes

|  |  |
| --- | --- |
| Related metadata references: | Supersedes [Organisation—depreciation expenses](https://meteor.aihw.gov.au/content/359956)       [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 01/04/2009 |
| Data Elements implementing this Data Element Concept: | [Organisation—capital consumption expenses, total Australian currency NNNNN.N](https://meteor.aihw.gov.au/content/376399)       [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 01/04/2009[Organisation—capital consumption expenses, total millions of Australian currency NNNNN.N](https://meteor.aihw.gov.au/content/791683)       [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Recorded 16/04/2024 |