

Organisation—capital consumption expenses, total Australian currency NNNNN.N

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Organisation—capital consumption expenses, total Australian currency NNNNN.N

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Capital consumption expenses
METEOR identifier:	376399
Registration status:	Health , Standard 01/04/2009
Definition:	Expenses of an organisation consisting of consumption of fixed capital (depreciation), in Australian currency.
Data Element Concept:	Organisation—capital consumption expenses
Value Domain:	Total Australian currency NNNNN.N

Value domain attributes

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	NNNNN.N
Maximum character length:	6
Unit of measure:	Australian currency (AU\$)

Source and reference attributes

Submitting organisation:	Health Expenditure Advisory Committee
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Data element attributes

Collection and usage attributes

Guide for use:	<p>Data are collected and nationally collated for the reporting period - the financial year ending 30th June each year.</p> <p>Depreciation expenses are to be reported in millions to the nearest 100,000 e.g. \$4,064,000 should be reported as \$4.1 million.</p> <p>When revenue from transactions are offset against expenses from transactions, the result equates to the net operating balance in accordance with Australian Accounting Standards Board 1049 (September 2006).</p> <p>Depreciation represents the expensing of a long-term asset over its useful life and is related to the basic accounting principle of matching revenue and expenses for the financial period. Depreciation charges for the current financial year only should be shown as expenditure. Where intangible assets are amortised (such as with some private hospitals) this should also be included in recurrent expenditure.</p>
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Collection methods: Depreciation expenses are to be reported for the *Health industry relevant organisation type* and *Type of health and health related functions* data elements.

Health industry relevant organisation type

State and territory health authorities are **NOT** to report the following codes:

Codes 106–109; 111; 115–119; 123; 201 and 203

Type of health and health related functions

State and territory health authorities are **NOT** to report the following codes:

Codes 199; 299; 303–305; 307; 499; 503–504; 599; 601–603; 688; 699

Comments: In accounting terms, expenses are consumptions or losses of future economic benefits in the form of reductions in assets or increases in liabilities of the entity (other than those relating to distributions to owners) that result in a decrease in equity or net worth during the reporting period.

Source and reference attributes

Submitting organisation: Health Expenditure Advisory Committee

Origin: Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0.

Australian Bureau of Statistics 2006. Australian System of Government Finance Statistics: Concepts, sources and methods, 2005. Cat. no. 5514.0.55.001 Canberra: ABS.

Australian Accounting Standards Board 1049, September 2006, <www.aasb.com.au>

Relational attributes

Related metadata references: Supersedes [Organisation—depreciation expenses, total Australian currency NNNNN.N](#)
[Health](#), Superseded 01/04/2009

Has been superseded by [Organisation—capital consumption expenses, total millions of Australian currency NNNNN.N](#)
[Health](#), Recorded 16/04/2024

Is used in the formation of [Organisation—expenses, total Australian currency NNNNN.N](#)
[Health](#), Standard 05/12/2007

Implementation in Data Set Specifications: [Government health expenditure organisation expenditure capital consumption data element cluster](#)
[Health](#), Superseded 04/12/2013

[Government health expenditure organisation expenditure capital consumption data element cluster](#)
[Health](#), Standard 04/04/2013

[Government health expenditure organisation expenditure data element cluster](#)
[Health](#), Superseded 04/12/2013

[Government health expenditure organisation expenditure data element cluster](#)
[Health](#), Standard 04/12/2013