Organisation—capital consumption expenses

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# Organisation—capital consumption expenses

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| Identifying and definitional attributes |
| Metadata item type: | Data Element Concept |
| Synonymous names: | Depreciation expenses |
| METEOR identifier: | 376397 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/04/2009 |
| Definition: | Expenses of an organisation relating to consumption of fixed capital (depreciation). |

## Object Class attributes

### Identifying and definitional attributes

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| Object class: | [Organisation](https://meteor-uat.aihw.gov.au/content/354505) |
| METEOR identifier: | 354505 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 05/12/2007[Community Services (retired)](https://meteor-uat.aihw.gov.au/RegistrationAuthority/3), Standard 06/02/2012[Early Childhood](https://meteor-uat.aihw.gov.au/RegistrationAuthority/15), Standard 09/03/2012[Housing assistance](https://meteor-uat.aihw.gov.au/RegistrationAuthority/13), Standard 01/05/2013[Indigenous](https://meteor-uat.aihw.gov.au/RegistrationAuthority/9), Standard 13/03/2015[Disability](https://meteor-uat.aihw.gov.au/RegistrationAuthority/18), Standard 13/08/2015[Youth Justice](https://meteor-uat.aihw.gov.au/RegistrationAuthority/4), Standard 15/02/2022 |
| 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-uat.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

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| Property: | [Capital consumption expenses](https://meteor-uat.aihw.gov.au/content/376395) |
| METEOR identifier: | 376395 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/04/2009 |
| Definition: | Expenses of an organisation consisting of consumption of fixed capital (depreciation). |
| Property group: | [Financial characteristics](https://meteor-uat.aihw.gov.au/content/274646) |

## Data element concept attributes

### Relational attributes

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| Related metadata references: | Supersedes [Organisation—depreciation expenses](https://meteor-uat.aihw.gov.au/content/359956)[Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 01/04/2009 |
| Data Elements implementing this Data Element Concept: | [Organisation—capital consumption expenses, total Australian currency NNNNN.N](https://meteor-uat.aihw.gov.au/content/376399)[Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/04/2009 |