Establishment—recurrent expenditure (depreciation)

Exported from METEOR (AIHW's Metadata Online Registry)

Establishment—recurrent expenditure (depreciation)

Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269721
Registration status:	Health, Standard 01/03/2005
Definition:	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.
Context:	Health expenditure: This metadata item has been retained for national minimum data sets because of its significance for the private sector. Current period depreciation charges form a significant component of expenditure for any health establishment whose financial statements are based on accrual accounting.

Object Class attributes

Identifying and definitional attributes

Object class:	Establishment
METEOR identifier:	268953
Registration status:	Health, Standard 01/03/2005 Independent Hospital Pricing Authority, Standard 31/10/2012 WA Health, Standard 06/03/2014 National Health Performance Authority (retired), Retired 01/07/2016 Tasmanian Health, Standard 19/09/2016
Definition:	Institutions, organisations or the community from which health services are provided. The term establishment covers conventional health establishments and also organisations which may provide services in the community.
Specialisation of:	Organisation

Source and reference attributes

Origin:	National Health Data Committee

Property attributes

Identifying and definitional attributes

Property:	Recurrent expenditure
METEOR identifier:	269132
Registration status:	Housing assistance, Standard 01/03/2005 Health, Standard 13/05/2005
Definition:	Expenditure which does not result in the acquisition or enhancement of an asset.
Property group:	Financial characteristics

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare

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

Data element concept attributes

Relational attributes

Data Elements implementing this Data Element Concept:

Establishment—recurrent expenditure (depreciation) (financial year), total Australian currency N[N(8)]
Health, Superseded 16/01/2020

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Health, Standard 16/01/2020