

# Establishment—recurrent expenditure (depreciation)

**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](#)  
**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](#)  
**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\(8\)\]](#)

- [ACT Health \(retired\)](#), Candidate 17/08/2018
- [Health](#), Superseded 16/01/2020

[Establishment—recurrent expenditure \(depreciation\) \(financial year\), total  
Australian currency N\[N\(8\)\]](#)

- [Health](#), Standard 16/01/2020