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

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

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| Identifying and definitional attributes | |
| Metadata item type: | Data Element |
| Short name: | Recurrent expenditure—depreciation |
| METEOR identifier: | 270279 |
| Registration status: | [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 16/01/2020 |
| Definition: | Depreciation charges measured in Australian dollars for a financial year. |

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| Data element concept attributes | |
| Identifying and definitional attributes | |
| Data element concept: | [Establishment—recurrent expenditure (depreciation)](https://meteor.aihw.gov.au/content/269721) |
| METEOR identifier: | 269721 |
| Registration status: | [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), 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: | [Establishment](https://meteor.aihw.gov.au/content/268953) |
| Property: | [Recurrent expenditure](https://meteor.aihw.gov.au/content/269132) |

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| Value domain attributes | |
| Identifying and definitional attributes | |
| Value domain: | [Total Australian currency N[N(8)]](https://meteor.aihw.gov.au/content/270563) |
| METEOR identifier: | 270563 |
| Registration status: | [Aged Care](https://meteor.aihw.gov.au/RegistrationAuthority/19), Standard 30/06/2023  [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 27/04/2007  [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 07/10/2014  [Early Childhood](https://meteor.aihw.gov.au/RegistrationAuthority/13), Standard 21/05/2010  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 01/03/2005  [National Health Performance Authority (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/8), Retired 01/07/2016 |
| Definition: | Total number of Australian dollars. |

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| Representational attributes | | |
| Representation class: | Total | |
| Data type: | Currency | |
| Format: | N[N(8)] | |
| Maximum character length: | 9 | |
| Unit of measure: | Australian currency (AU$) | |

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| Source and reference attributes | |
| Submitting organisation: | Australian Institute of Health and Welfare |

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| Data element attributes | |
| Collection and usage attributes | |
| Guide for use: | Record values up to hundreds of millions of dollars. Rounded to the nearest whole dollar.  Depreciation is to be reported by service setting (admitted patient care, residential care, ambulatory care).  For admitted patient care settings, depreciation is to be disaggregated by specialised mental health service program type and specialised mental health service target population, together. |
| Comments: | With the long-term trend towards accrual accounting in the public sector, this metadata item will ultimately become significant for public sector establishments. Public sector establishments in some states have adopted modified accrual accounting identifying depreciation only, before reaching full accrual accounting. Depreciation is now reported for most public sector establishments and should be reported as a separate recurrent expenditure.  Depreciation should be identified separately from other recurrent expenditure categories. |
| Source and reference attributes | |
| Origin: | National Health Data Committee |
| Relational attributes | |
| Related metadata references: | Has been superseded by [Establishment—recurrent expenditure (depreciation) (financial year), total Australian currency N[N(8)]](https://meteor.aihw.gov.au/content/722668)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 16/01/2020  Is used in the formation of [Establishment (community mental health)—recurrent expenditure (non-salary operating costs) (financial year), total Australian currency N[N(8)]](https://meteor.aihw.gov.au/content/270297)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Standard 01/03/2005  Is re-engineered from  [Depreciation, version 1, DE, NHDD, NHIMG, Superseded 01/03/2005.pdf](https://meteor.aihw.gov.au/content/273209)  (15.1 KB)  *No registration status* |
| Implementation in Data Set Specifications: | [Mental health establishments NMDS 2005-06](https://meteor.aihw.gov.au/content/311875)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 21/03/2006  ***Implementation start date:*** 01/07/2005 ***Implementation end date:*** 30/06/2006 ***DSS specific information:*** Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2005-06](https://meteor.aihw.gov.au/content/298027)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/12/2005  ***Implementation start date:*** 01/07/2005 ***DSS specific information:*** Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2006-07](https://meteor.aihw.gov.au/content/334283)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 23/10/2006  ***Implementation start date:*** 01/07/2006 ***Implementation end date:*** 30/06/2007 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2007-08](https://meteor.aihw.gov.au/content/345134)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 05/02/2008  ***Implementation start date:*** 01/07/2007 ***Implementation end date:*** 30/06/2008 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2008-09](https://meteor.aihw.gov.au/content/362299)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 03/12/2008  ***Implementation start date:*** 01/07/2008 ***Implementation end date:*** 30/06/2009 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2009-10](https://meteor.aihw.gov.au/content/374981)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 02/12/2009  ***Implementation start date:*** 01/07/2009 ***Implementation end date:*** 30/06/2010 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2010-11](https://meteor.aihw.gov.au/content/378611)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 01/12/2010  ***Implementation start date:*** 01/07/2010 ***Implementation end date:*** 30/06/2011  [Mental health establishments NMDS 2011-12](https://meteor.aihw.gov.au/content/424725)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/12/2011  ***Implementation start date:*** 01/07/2011 ***Implementation end date:*** 30/06/2012  [Mental health establishments NMDS 2012-13](https://meteor.aihw.gov.au/content/468195)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/02/2013  ***Implementation start date:*** 01/07/2012 ***Implementation end date:*** 30/06/2013  [Mental health establishments NMDS 2013-14](https://meteor.aihw.gov.au/content/493652)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/03/2014  ***Implementation start date:*** 01/07/2013 ***Implementation end date:*** 30/06/2014  [Mental health establishments NMDS 2014-15](https://meteor.aihw.gov.au/content/546889)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 13/11/2014  ***Implementation start date:*** 01/07/2014 ***Implementation end date:*** 30/06/2015  [Mental health establishments NMDS 2015-16](https://meteor.aihw.gov.au/content/565661)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 04/09/2015  ***Implementation start date:*** 01/07/2015 ***Implementation end date:*** 30/06/2016  [Mental health establishments NMDS 2016-17](https://meteor.aihw.gov.au/content/605829)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 17/08/2017  ***Implementation start date:*** 01/07/2016 ***Implementation end date:*** 30/06/2017  [Mental health establishments NMDS 2017–18](https://meteor.aihw.gov.au/content/645723)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 25/01/2018  ***Implementation start date:*** 01/07/2017 ***Implementation end date:*** 30/06/2018  [Mental health establishments NMDS 2018–19](https://meteor.aihw.gov.au/content/677892)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 12/12/2018  ***Implementation start date:*** 01/07/2018 ***Implementation end date:*** 30/06/2019  [Mental health establishments NMDS 2019–20](https://meteor.aihw.gov.au/content/707557)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 16/01/2020  ***Implementation start date:*** 01/07/2019 ***Implementation end date:*** 30/06/2020  [Public hospital establishments NMDS](https://meteor.aihw.gov.au/content/273047)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 21/03/2006  ***Implementation start date:*** 01/07/2005 ***Implementation end date:*** 30/06/2006  [Public hospital establishments NMDS](https://meteor.aihw.gov.au/content/334285)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 23/10/2006  ***Implementation start date:*** 01/07/2006 ***Implementation end date:*** 30/06/2007  [Public hospital establishments NMDS 2007-08](https://meteor.aihw.gov.au/content/345139)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 05/02/2008  ***Implementation start date:*** 01/07/2007 ***Implementation end date:*** 30/06/2008  [Public hospital establishments NMDS 2008-09](https://meteor.aihw.gov.au/content/362302)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 03/12/2008  ***Implementation start date:*** 01/07/2008 ***Implementation end date:*** 30/06/2009  [Public hospital establishments NMDS 2009-10](https://meteor.aihw.gov.au/content/374924)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 05/01/2010  ***Implementation start date:*** 01/07/2009  [Public hospital establishments NMDS 2010-11](https://meteor.aihw.gov.au/content/386794)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 18/01/2011  ***Implementation start date:*** 01/07/2010 ***Implementation end date:*** 30/06/2011  [Public hospital establishments NMDS 2011-12](https://meteor.aihw.gov.au/content/426900)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/12/2011  ***Implementation start date:*** 01/07/2011 ***Implementation end date:*** 30/06/2012  [Public hospital establishments NMDS 2012-13](https://meteor.aihw.gov.au/content/470656)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 07/02/2013  ***Implementation start date:*** 01/07/2012 ***Implementation end date:*** 30/06/2013  [Public hospital establishments NMDS 2013-14](https://meteor.aihw.gov.au/content/504279)  [Health](https://meteor.aihw.gov.au/RegistrationAuthority/12), Superseded 11/04/2014  ***Implementation start date:*** 01/07/2013  ***Implementation end date:*** 30/06/2014 |