

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)]

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Recurrent expenditure—depreciation
METEOR identifier:	722668
Registration status:	Health , Standard 16/01/2020
Definition:	Depreciation charges measured in Australian dollars for a financial year.

Data element concept attributes

Identifying and definitional attributes

Data element concept:	Establishment—recurrent expenditure (depreciation)
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:	Establishment
Property:	Recurrent expenditure

Value domain attributes

Identifying and definitional attributes

Value domain:	Total Australian currency N[N(8)]
METEOR identifier:	270563
Registration status:	Health , Standard 01/03/2005 Community Services (retired) , Standard 27/04/2007 Early Childhood , Standard 21/05/2010 Disability , Standard 07/10/2014 National Health Performance Authority (retired) , Retired 01/07/2016 Aged Care , Standard 30/06/2023
Definition:	Total number of Australian dollars.

Representational attributes

Representation class:	Total
Data type:	Currency

Format: N[N(8)]

Maximum character length: 9

Unit of measure: Australian currency (AU\$)

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

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.

This may include depreciation of buildings or other depreciation costs.

A building is a rigid, fixed and permanent structure which has a roof (ABS 2011). Building depreciation includes depreciation charges for buildings and fixed fit-out such as items fitted to the building (e.g. lights, partitions etc.).

This item includes charges from public private partnerships (PPP) involving the supply and use of buildings. For this purpose, 'supply' is considered to be the interest payments on the building and 'use' is considered to be the expenditure through the special purpose vehicle. Maintenance and repairs are excluded.

A PPP contract may also include expense for other expenditure such as cleaning or security services. Expenditure relating to these services will be reported under the appropriate category such as Domestic services. Only PPP Interest and Special Purposes Vehicle (SPV) expense should be reported as Depreciation.

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

Implementation in Data Set Specifications:

[Mental health establishments NMDs 2020–21](#)
[Health](#), Superseded 20/01/2021
Implementation start date: 01/07/2020
Implementation end date: 30/06/2021

[Mental health establishments NMDs 2021–22](#)
[Health](#), Superseded 17/12/2021
Implementation start date: 01/07/2021
Implementation end date: 30/06/2022

[Mental health establishments NMDs 2022–23](#)
[Health](#), Superseded 09/12/2022
Implementation start date: 01/07/2022
Implementation end date: 30/06/2023

[Mental health establishments NMDs 2023–24](#)
[Health](#), Superseded 06/12/2023
Implementation start date: 01/07/2023
Implementation end date: 30/06/2024

[Mental health establishments NMDs 2024–25](#)
[Health](#), Standard 06/12/2023
Implementation start date: 01/07/2024
Implementation end date: 30/06/2025