

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

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element
<b>Short name:</b>	Recurrent expenditure—depreciation
<b>METEOR identifier:</b>	722668
<b>Registration status:</b>	<ul style="list-style-type: none"><li>• <a href="#">Health</a>, Standard 16/01/2020</li></ul>
<b>Definition:</b>	Depreciation charges measured in Australian dollars for a financial year.
<b>Data Element Concept:</b>	<a href="#">Establishment—recurrent expenditure (depreciation)</a>

## Value domain attributes

### Representational attributes

<b>Representation class:</b>	Total
<b>Data type:</b>	Currency
<b>Format:</b>	N[N(8)]
<b>Maximum character length:</b>	9
<b>Unit of measure:</b>	Australian currency (AU\$)

## Data element attributes

### Collection and usage attributes

<b>Guide for use:</b>	<p>Record values up to hundreds of millions of dollars. Rounded to the nearest whole dollar.</p> <p>Depreciation is to be reported by service setting (admitted patient care, residential care, ambulatory care).</p> <p>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.</p> <p>This may include depreciation of buildings or other depreciation costs.</p> <p>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.).</p> <p>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.</p> <p>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.</p>
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**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\(8\)\]](#)

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- [Health](#), Superseded 16/01/2020

**Implementation in Data Set Specifications:** [Mental health establishments NMDS 2020–21Health](#), Superseded 20/01/2021

*Implementation start date:* 01/07/2020

*Implementation end date:* 30/06/2021

[Mental health establishments NMDS 2021–22Health](#), Superseded 17/12/2021

*Implementation start date:* 01/07/2021

*Implementation end date:* 30/06/2022

[Mental health establishments NMDS 2022–23Health](#), Standard 17/12/2021

*Implementation start date:* 01/07/2022

*Implementation end date:* 30/06/2023

[Mental health establishments NMDS 2023–24Health](#), Recorded 09/08/2022

*Implementation start date:* 01/07/2023

*Implementation end date:* 30/06/2024

