

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:	270279
Registration status:	Health! , Superseded 16/01/2020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
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\$)

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\(8\)\]](#)
[Health!](#), 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\(8\)\]](#)
[Health!](#), Standard 01/03/2005

Is re-engineered from  [Depreciation, version 1, DE, NHDD, NHIMG, Superseded 01/03/2005.pdf](#) (15.1 KB)
No registration status

Implementation in Data Set Specifications: [Mental health establishments NMDS 2005-06](#)
[Health!](#), 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](#)
[Health!](#), 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](#)
[Health!](#), 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](#)

[Health!](#), 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](#)

[Health!](#), 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](#)

[Health!](#), 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](#)

[Health!](#), Superseded 01/12/2010

Implementation start date: 01/07/2010

Implementation end date: 30/06/2011

[Mental health establishments NMDs 2011-12](#)

[Health!](#), Superseded 07/12/2011

Implementation start date: 01/07/2011

Implementation end date: 30/06/2012

[Mental health establishments NMDs 2012-13](#)

[Health!](#), Superseded 07/02/2013

Implementation start date: 01/07/2012

Implementation end date: 30/06/2013

[Mental health establishments NMDs 2013-14](#)

[Health!](#), Superseded 07/03/2014

Implementation start date: 01/07/2013

Implementation end date: 30/06/2014

[Mental health establishments NMDs 2014-15](#)

[Health!](#), Superseded 13/11/2014

Implementation start date: 01/07/2014

Implementation end date: 30/06/2015

[Mental health establishments NMDs 2015-16](#)

[Health!](#), Superseded 04/09/2015

Implementation start date: 01/07/2015

Implementation end date: 30/06/2016

[Mental health establishments NMDs 2016-17](#)

[Health!](#), Superseded 17/08/2017

Implementation start date: 01/07/2016
Implementation end date: 30/06/2017

[Mental health establishments NMDS 2017–18](#)

[Health!](#), Superseded 25/01/2018

Implementation start date: 01/07/2017
Implementation end date: 30/06/2018

[Mental health establishments NMDS 2018–19](#)

[Health!](#), Superseded 12/12/2018

Implementation start date: 01/07/2018
Implementation end date: 30/06/2019

[Mental health establishments NMDS 2019–20](#)

[Health!](#), Superseded 16/01/2020

Implementation start date: 01/07/2019
Implementation end date: 30/06/2020

[Public hospital establishments NMDS](#)

[Health!](#), Superseded 21/03/2006

Implementation start date: 01/07/2005
Implementation end date: 30/06/2006

[Public hospital establishments NMDS](#)

[Health!](#), Superseded 23/10/2006

Implementation start date: 01/07/2006
Implementation end date: 30/06/2007

[Public hospital establishments NMDS 2007-08](#)

[Health!](#), Superseded 05/02/2008

Implementation start date: 01/07/2007
Implementation end date: 30/06/2008

[Public hospital establishments NMDS 2008-09](#)

[Health!](#), Superseded 03/12/2008

Implementation start date: 01/07/2008
Implementation end date: 30/06/2009

[Public hospital establishments NMDS 2009-10](#)

[Health!](#), Superseded 05/01/2010

Implementation start date: 01/07/2009

[Public hospital establishments NMDS 2010-11](#)

[Health!](#), Superseded 18/01/2011

Implementation start date: 01/07/2010
Implementation end date: 30/06/2011

[Public hospital establishments NMDS 2011-12](#)

[Health!](#), Superseded 07/12/2011

Implementation start date: 01/07/2011
Implementation end date: 30/06/2012

[Public hospital establishments NMDS 2012-13](#)

[Health!](#), Superseded 07/02/2013

Implementation start date: 01/07/2012
Implementation end date: 30/06/2013

[Public hospital establishments NMDS 2013-14](#)

[Health!](#), Superseded 11/04/2014

Implementation start date: 01/07/2013
Implementation end date: 30/06/2014