

# Service provider organisation—net recurrent housing expenses, total Australian currency N[N(8)].NN

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# Service provider organisation—net recurrent housing expenses, total Australian currency N[N(8)].NN

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element
<b>Short name:</b>	Recurrent net expenditure (Service provider organisation)
<b>METEOR identifier:</b>	464818
<b>Registration status:</b>	<a href="#">Housing assistance</a> , Standard 01/05/2013
<b>Definition:</b>	The net recurrent expenses incurred by a service provider organisation to maintain the operation of government funded housing stock, expressed in dollars and cents.
<b>Data Element Concept:</b>	<a href="#">Service provider organisation—net recurrent housing expenses</a>
<b>Value Domain:</b>	<a href="#">Total Australian currency N[N(8)].NN</a>

## Value domain attributes

## Representational attributes

<b>Representation class:</b>	Total
<b>Data type:</b>	Currency
<b>Format:</b>	N[N(8)].NN
<b>Maximum character length:</b>	11
<b>Unit of measure:</b>	Australian currency (AU\$)

## Data element attributes

## Collection and usage attributes

<b>Guide for use:</b>	Please see the DSS specific information for each collection for a list of inclusions and exclusions of expenses.
<b>Collection methods:</b>	Measurement on an accrual accounting basis is preferred to measurement on a cash accounting basis.  Expenditure is usually measured for an accounting period, typically a financial year (1 July to 30 June the following year).

## Source and reference attributes

<b>Submitting organisation:</b>	National Housing Data Development Committee
<b>Origin:</b>	AIHW. Indigenous community housing 2009-10 collection manual.  AIHW. Mainstream community housing 2009-10 collection manual.

## Relational attributes

<b>Implementation in Data Set Specifications:</b>	<a href="#">Community Housing DSS 2018- Housing assistance</a> , Standard 10/05/2019 <b>Implementation start date:</b> 01/07/2018 <b>DSS specific information:</b>  This metadata item records the net recurrent cost to the service provider organisation.
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Record unknown values as 'U'.

**Includes:**

*Administration costs:*

- Employee expenses, including:
  - wages and salaries
  - payroll tax
  - superannuation
  - compensation
  - accrued leave
  - training
- Supplies and service expenses, including:
  - stationery
  - postage
  - telephone
  - vehicle
  - office equipment
  - information technology
  - auditing and accounting
  - insurance;
- Office rent;
- General accounting and personnel function costs (for example, training costs or levies paid to community housing training authority or peak body);
- Grants and subsidies (excluding rental subsidies);
- Contracted community housing management services;

*Operational costs:*

- Repairs and maintenance:
  - day-to-day maintenance, reflecting general wear and tear
  - cyclical maintenance, which is maintenance performed as part of a planned maintenance program
  - other maintenance, for example, repairs due to vandalism.
- Strata-title or body corporate charges where the provide is responsible for payment;
- Rates (for example, water or council/shire) where the provider is responsible for payment;
- Cost of disposals, such as the cost of removal, sale or disposal of housing stock, including:
  - removal of stock to an alternative program
  - costs incurred in the sale of stock to private agencies or persons, such as agent and legal fees, inspection and building insurance, and public liability insurance
  - demolition costs in order to sell the land.
- Market rent paid (such as from head leasing)
- Interest expense (such as interest on loans).

**Excludes:**

- Capital costs, for example:
  - the purchase of housing stock; and
  - construction costs.

[Indigenous Community Housing DSS 2018-  
Housing assistance](#), Standard 10/05/2019

**Implementation start date:** 01/07/2018

**DSS specific information:**

This metadata item records the net recurrent cost to the service provider organisation.

Record unknown values as 'U'.

Record total recurrent housing expenses less the following non-cash expenses:

- Grants and subsidies (excluding rental subsidies);
- Cost of disposals, such as the cost of removal, sale or disposal of housing stock, including:

- removal of stock to an alternative program
- costs incurred in the sale of stock to private agencies or persons, such as agent and legal fees, inspection and building insurance, and public liability insurance
- demolition costs in order to sell the land.
- Loss on disposal of assets
- Loss on revaluation of assets
- Impairment expenses
- Assets and services provided free of charge

[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Superseded 01/05/2013

**DSS specific information:**

This data element is collected net expenditure over the financial year.

Net recurrent expenses include all administration and operational costs, such as:

employee expenses (e.g. wages and salaries, superannuation, compensation, accrued leave, payroll tax, training) housing maintenance property-related expenses (e.g. rates, costs of disposals) office supplies and services (e.g. stationery, postage, telephone, office equipment, vehicle expenses, insurance) borrowing costs (e.g. interest) depreciation and amortisation other expenses

Net recurrent expenses exclude:

depreciation on rental buildings (on tenancy rental units only, depreciation and amortisation on all other assets to be included) loss on disposal of assets loss on revaluation of assets unrealised losses on financial assets impairment expenses assets and services provided free of charge recoverable expenses cost of sale of inventory grants and subsidies

[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Superseded 01/05/2013

**DSS specific information:**

Net recurrent expenses include all administration and operational costs such as:

- employee expenses (e.g. wages and salaries, superannuation, compensation, accrued leave, payroll tax, training)
- housing maintenance property-related expenses (e.g. rates, costs of disposals)
- office supplies and services (e.g. stationery, postage, telephone, office equipment, vehicle expenses, insurance)
- borrowing costs (e.g. interest) depreciation and amortisation
- other expenses

Net recurrent expenses exclude:

- depreciation on rental buildings (on tenancy rental units only, depreciation and amortisation on all other assets to be included)
- unrealised losses on financial assets
- recoverable expenses
- [Non-cash expenses](#), including:
  - loss on disposal of assets
  - loss on revaluation of assets
  - impairment expenses
  - assets and services provided free of charge
  - cost of sale of inventory
  - grants and subsidies

This data element collects net recurrent expenditure over the financial year. See inclusions and exclusions for details on how to count [Other non-salary expenses](#).

Unknown dollar values are recorded as "U".

[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Superseded 30/08/2017

[Indigenous](#), Standard 01/05/2013

**DSS specific information:**

Net recurrent expenses include all administration and operational costs such as:

- employee expenses (e.g. wages and salaries, superannuation, compensation, accrued leave, payroll tax, training)
- housing maintenance property-related expenses (e.g. rates, costs of disposals)
- office supplies and services (e.g. stationery, postage, telephone, office equipment, vehicle expenses, insurance)
- borrowing costs (e.g. interest) depreciation and amortisation
- other expenses

Net recurrent expenses exclude:

- depreciation on rental buildings (on tenancy rental units only, depreciation and amortisation on all other assets to be included)
- unrealised losses on financial assets
- recoverable expenses
- [Non-cash expenses](#), including:
  - loss on disposal of assets
  - loss on revaluation of assets
  - impairment expenses
  - assets and services provided free of charge
  - cost of sale of inventory
  - grants and subsidies

This data element collects net recurrent expenditure over the financial year. See inclusions and exclusions for details on how to count [Other non-salary expenses](#).

Unknown dollar values are recorded as "U".

[Organisation file cluster \(Indigenous community housing\)](#)

[Housing assistance](#), Standard 30/08/2017

**DSS specific information:**

This data element collects net recurrent costs to the service provider organisation.

Net recurrent expenses include all administration and operational costs such as:

- employee expenses (e.g. wages and salaries, superannuation, compensation, accrued leave, payroll tax, training)
- housing maintenance
- property-related expenses (e.g. rates, costs of disposals)
- office supplies and services (e.g. stationery, postage, telephone, office equipment, vehicle expenses, insurance)
- borrowing costs (e.g. interest)
- depreciation and amortisation
- other expenses.

Net recurrent expenses exclude:

- depreciation on rental buildings (on tenancy rental units only, depreciation and amortisation on all other assets to be included)
- loss on disposal of assets

- loss on revaluation of assets
- unrealised losses on financial assets
- impairment expenses
- assets and services provided free of charge
- cost of sale of inventory
- recoverable expenses
- grants and subsidies.

Also excluded are unfunded organisations - ICHOs who received funding in previous financial years (i.e prior to 1 July in the reference year).

Unknown dollar values are recorded as "U".

[Service provider organisation cluster \(Mainstream community housing\)](#)

[Housing assistance](#), Superseded 01/05/2013

**DSS specific information:**

This item records the net recurrent cost to the service provider organisation.

**Includes:**

Employee expenses (e.g. wages and salaries, payroll tax, superannuation, compensation, accrued leave, and training); Supplies and service expenses (e.g. stationery, postage, telephone, vehicle, office equipment, information technology, auditing and accounting); Office rent; General accounting and personnel function costs (e.g. training costs or levies paid to community housing training authority or peak body); Grants and subsidies (excluding rental subsidies); Contracted community housing management services; Repairs and maintenance (e.g. day to day, cyclical or other); Rates (e.g. water or council/shire) where the provider is responsible for payment; Strata-title or body corporate charges; Costs of removal, sale or disposal of properties and inspections and building insurance where the provider is responsible for payment and public liability insurance; and Market rent paid (such as from head leasing) and interest expense (e.g. interest on loans).

**Excludes:**

Costs used for the purposes of capital (stock provision); The purchase of dwellings; and Construction costs.

[Service provider organisation cluster \(Mainstream community housing\)](#)

[Housing assistance](#), Superseded 01/05/2013

**DSS specific information:**

Unknown dollar values are recorded as "U".

This item records the net recurrent cost to the service provider organisation.

**Includes:**

- Employee expenses (e.g. wages and salaries, payroll tax, superannuation, compensation, accrued leave, and training);
- Supplies and service expenses (e.g. stationery, postage, telephone, vehicle, office equipment, information technology, auditing and accounting);
- Office rent;
- General accounting and personnel function costs (e.g. training costs or levies paid to community housing training authority or peak body);
- Grants and subsidies (excluding rental subsidies);
- Contracted community housing management services;
- Repairs and maintenance (e.g. day to day, cyclical or other);
- Rates (e.g. water or council/shire) where the provider is responsible for payment;
- Strata-title or body corporate charges;
- Costs of removal, sale or disposal of properties and inspections and building insurance where the provider is responsible for payment and public liability insurance; and
- Market rent paid (such as from head leasing) and interest expense (e.g. interest on loans).

**Excludes:**

- Costs used for the purposes of capital (stock provision);
- The purchase of dwellings; and
- Construction costs.

[Service provider organisation cluster \(Mainstream community housing\)](#)

[Housing assistance](#), Superseded 03/07/2014

**DSS specific information:**

Unknown dollar values are recorded as "U".

This item records the net recurrent cost to the service provider organisation.

**Includes:**

- Employee expenses (e.g. wages and salaries, payroll tax, superannuation, compensation, accrued leave, and training);
- Supplies and service expenses (e.g. stationery, postage, telephone, vehicle, office equipment, information technology, auditing and accounting);
- Office rent;
- General accounting and personnel function costs (e.g. training costs or levies paid to community housing training authority or peak body);
- Grants and subsidies (excluding rental subsidies);
- Contracted community housing management services;
- Repairs and maintenance (e.g. day to day, cyclical or other);
- Rates (e.g. water or council/shire) where the provider is responsible for payment;
- Strata-title or body corporate charges;
- Costs of removal, sale or disposal of properties and inspections and building insurance where the provider is responsible for payment and public liability insurance; and
- Market rent paid (such as from head leasing) and interest expense (e.g. interest on loans).

**Excludes:**

- Costs used for the purposes of capital (stock provision);
- The purchase of dwellings; and
- Construction costs.

[Service provider organisation cluster \(Mainstream community housing\)](#)

[Housing assistance](#), Superseded 30/08/2017

**DSS specific information:**

Unknown dollar values are recorded as "U".

This item records the net recurrent cost to the service provider organisation.

**Includes:**

- Employee expenses (e.g. wages and salaries, payroll tax, superannuation, compensation, accrued leave, and training);
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- Strata-title or body corporate charges;
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**Excludes:**

- Costs used for the purposes of capital (stock provision);
- The purchase of dwellings; and
- Construction costs.

[Service provider organisation cluster \(Mainstream community housing\)](#)

[Housing assistance](#), Standard 30/08/2017

**DSS specific information:**

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This item records the net recurrent cost to the service provider organisation.

**Includes:**

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- Supplies and service expenses (e.g. stationery, postage, telephone, vehicle, office equipment, information technology, auditing and accounting);
- Office rent;
- General accounting and personnel function costs (e.g. training costs or levies paid to community housing training authority or peak body);
- Grants and subsidies (excluding rental subsidies);
- Contracted community housing management services;
- Repairs and maintenance (e.g. day to day, cyclical or other);
- Rates (e.g. water or council/shire) where the provider is responsible for payment;
- Strata-title or body corporate charges;
- Costs of removal, sale or disposal of properties and inspections and building insurance where the provider is responsible for payment and public liability insurance; and
- Market rent paid (such as from head leasing) and interest expense (e.g. interest on loans).

**Excludes:**

- Costs used for the purposes of capital (stock provision);
- The purchase of dwellings; and
- Construction costs.