Housing assistance agency—recurrent expenditure (depreciation and amortisation)

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Identifying and definitional attributes

Metadata item type:	Data Element Concept
METEOR identifier:	269843
Registration status:	Housing assistance, Superseded 10/02/2006
Definition:	Total expenditure on depreciation and amortisation (Government finance statistics code 123).
Context:	To enable analysis of welfare expenditure at the national level.
	There is a considerable interest in expenditure data at the national level from many different potential users.
	This metadata item is based on relevant sections of the Australian Bureau of Statistics (ABS) Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications. They summarise the broad reporting requirements of the government sector for Public Finance Statistics. As part of the reporting requirements for Public Finance Statistics, governments need to obtain certain information from funded organisations.
	This metadata item is presented in the interests of facilitating reporting. The ETF is based on established accounting principles and specifies an operating statement, cash flow statement, reconciliation statement, supplementary statement, intra-unit transfers other than revaluations and accrued transactions, revaluations and other changes in the volume of assets and, a balance sheet.

Object Class attributes

Identifying and definitional attributes

Object class:	Housing assistance agency
Definition:	An organisation or organisational sub-unit that is responsible for the provision of housing assistance to clients.
	Defining Agency is extremely important for data collection, as it is the level at which most data are collected in the community services area.
	Regardless of the way in which an organisation is funded, an agency is the level of the organisation responsible for service provision to clients. In some instances one organisation will have more than one or many agencies.
	Sometimes agencies may contract out or broker the assistance required by their clients to other service providers (such as a crisis accommodation agency paying for hotel room hire). Although the agency may not directly provide the assistance in these cases, the agency paying for the assistance to clients is considered responsible for that assistance and should be able to report on those clients and the assistance they receive.

Collection and usage attributes

Guide for use:	Different collections define Agency differently according to their context and varying need for information on the different levels of organisations providing community services. Individual data collections will therefore need to further specify what an agency is for their collection purposes.
	In the *Supported Accommodation Assistance Program (SAAP) National Data Collection*, SAAP agencies are defined as 'The body or establishment which receives a specified amount of money (SAAP funds) to provide a SAAP service...The agency is the level at which data are collected'.
	In the *Home and Community Care (HACC) Data Dictionary* however, a HACC agency is defined as 'A HACC funded organisation or organisational sub-unit that is responsible for the direct provision of HACC funded assistance to clients'.
	In Children's services, agency most closely corresponds to the definition of Service provider 'The entity (individual, agency, organisation, body or enterprise) that provides the service(s)'.
	At this point in time the *National Community Services Data Dictionary* definition of agency is of necessity quite broad. As agency is generally the level at which data are collected, and there are different needs for data collection in different areas, a more precise definition would be too narrow to encompass all community services data collections.

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare

Property attributes

Identifying and definitional attributes

Property:	[Recurrent expenditure](#)
Definition:	Expenditure which does not result in the acquisition or enhancement of an asset.
Property group:	[Financial characteristics](#)

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare
Reference documents:	Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0

Data element concept attributes

Collection and usage attributes

Comments:	When fees charged for goods and services are offset against recurrent expenditure, the result equates to final consumption expenditure in the ABS national accounts framework.
	For more explanation of and details on expenditure types, see the November 1998 Version of the ABS ETF of the GFS Classifications.

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare
Origin:	ABS: Government finance statistics 1998, Cat. No. 5514.0

Relational attributes

Related metadata references:
Has been superseded by [Housing assistance agency—recurrent expenditure (depreciation and amortisation)](#)
[Housing assistance](#), Standard 10/02/2006

Data Elements implementing this Data Element Concept:
[Housing assistance agency—recurrent expenditure (depreciation and amortisation), total Australian currency N[N(9)]](#)
[Housing assistance](#), Superseded 10/02/2006