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# Recurrent expenditure

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**Important note: This is an archived metadata standard from the AIHW Knowledgebase. For current metadata standards and related information please access METeOR, the AIHW's Metadata Online Registry at <http://meteor.aihw.gov.au>**

## *Identifying and Definitional Attributes*

Data Dictionary:	NCSDD	
Knowledgebase ID:	000533	Version number: 2
Metadata type:	DATA ELEMENT	
Registration Authority:	NCSIMG	Admin status: RETIRED
		Effective date: 01-SEP-03
Definition:	<p>Recurrent expenditure on goods and services is expenditure, which does not result in the creation or acquisition of fixed assets (new or second-hand). It consists mainly of expenditure on wages, salaries and supplements, purchases of goods and services and consumption of fixed capital (depreciation).</p> <p>When fees charged for goods and services are offset against recurrent expenditure, the result equates to final consumption expenditure in the national accounts framework.</p>	
Context:	<p>To enable a proper analysis of welfare services expenditure at the national level.</p> <p>There is a considerable interest in expenditure data at the national level from many different potential users.</p> <p>The set of financial data items (Capital expenditure - gross, Capital expenditure - net, Capital stock, Recurrent expenditure and Revenue) shown in the Dictionary are based on relevant sections of the 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 set of items is presented in the interests of facilitating ease of reporting of this information.</p> <p>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.</p>	

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## *Relational and Representational Attributes*

Datatype: Numeric

Representational form: QUANTITATIVE VALUE

Representation layout: \$,\$\$\$,\$\$\$,\$\$\$

Minimum Size: 1

Maximum Size: 10

Data Domain: 1	Employee expenses 121
1.1	Funded superannuation expenses 1211
1.2	Unfunded superannuation expenses 1212
1.3	Wages salaries and supplements (non-capitalised) 1213
1.4	Employees expenses (provisions adjustment) 1218
1.5	Other employee expenses 1219
2	Non employee expenses 122
2.1	Benefits to households in goods and services 1223
2.2	Other non employee expenses 1221,1222,1224,1228 (not benefits to households)
3	Depreciation and amortisation 123
4	Current transfer payments 124
4.1	Current grant expenses 1241
4.2	Subsidies 1242
4.3	Current monetary transfers to households 1243
4.4	Tax expense 1244
4.5	Other current transfer payments 1249
5	Property expense (refers to required current transfers involving payment for the use of property rights, eg. royalties) 126

Guide For Use: For more explanation of and details on expenditure types, see the November 1998 Version of the ABS Economic Type Framework (ETF) of the Government Finance Statistics (GFS) Classifications.

Collection Methods: This framework requires measurement on an accrual accounting basis rather than 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).

Related metadata: relates to the data element Capital - stock version 1  
supersedes previous data element Recurrent expenditure version 1  
relates to the data element Capital expenditure-gross version 2  
relates to the data element Capital expenditure-net version 2  
relates to the data element Revenue version 1

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## *Administrative Attributes*

Source Document: Australian Bureau of Statistics: Government Finance Statistics  
1998, Cat No 5514.0

Source Organisation: Australian Bureau of Statistics

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## *Data Element Links*

*Information Model Entities linked to this Data Element*

NCSIM Expenditure

*Data Agreements which include this Data Element*

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