

Housing assistance agency—recurrent expenditure (depreciation and amortisation)

Metadata item type: Data Element Concept

METEOR identifier: 304158

Registration status:

- [Housing assistance](#), Standard 10/02/2006

Definition: The accounting process by which the cost of assets are written off over time. Depreciation and amortisation charges are allocations of the cost of assets over their useful life.

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 Economic Type Framework Classification (ETF) within the Australian Bureau of Statistics (ABS) Australian System of Government Finance Statistics (GFS). The GFS summarises the broad reporting requirements of government bodies for Public Sector Accounts. As part of these reporting requirements, 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 people.

Defining Agency is extremely important for data collection, as it is the level at which most data are collected in the housing assistance and other human service areas.

Regardless of the way in which an organisation is funded, a housing assistance agency is the level of the organisation responsible for the provision of housing assistance to people. In some instances one organisation will have more than one or many agencies.

Specialisation of: [Organisation](#)

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 services or assistance. Individual data collections will therefore need to further specify what a housing assistance agency is for their collection purposes.

In the mainstream community housing data collection, a housing assistance agency corresponds to the definition of ['Community housing provider'](#). In the public rental housing and state owned and managed Indigenous housing data collections, a housing assistance agency corresponds to the state or territory housing authority (Head Office).

Source and reference attributes

Submitting organisation: National Housing Data Development Committee

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

Guide for use: For more explanation of and details on expenditure types, see the Detailed Economic Type Framework Classification in Australian System of Government Finance Statistics: Concepts, Sources and Methods, 2005.

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.

Source and reference attributes

Origin: Australian Bureau of Statistics 2005. [Australian System of Government Finance Statistics: Concept, Sources and Methods](#) (Cat. no. 5514.0). Viewed 13 October 2005.

Relational attributes

Related metadata references: Supersedes [Housing assistance agency—recurrent expenditure \(depreciation and amortisation\)](#)

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