

# Housing assistance agency—gross capital expenditure (assets acquired under finance leases)

**Metadata item type:** Data Element Concept

**METEOR identifier:** 305311

**Registration status:**

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

**Definition:** Assets acquired under leases and other arrangements which effectively transfer most of the risks and benefits associated with ownership of the leased property from the lessor to the lessee.

**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:** [Gross capital expenditure](#)

**Definition:** Expenditure on the acquisition or enhancement of a [non-financial asset](#).

**Property group:** [Financial characteristics](#)

## Source and reference attributes

**Submitting organisation:** National minimum data set working parties

## 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.

## Source and reference attributes

**Submitting organisation:** National Housing Data Development Committee

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

National Community Services Data Dictionary Version 2

## Relational attributes

**Related metadata references:** Supersedes [Housing assistance agency—gross capital expenditure \(assets acquired under finance leases\)](#)

- [Housing assistance](#), Superseded 10/02/2006

**Data Elements implementing this Data Element Concept:** [Housing assistance agency—gross capital expenditure \(assets acquired under finance leases\), total Australian currency N\[N\(9\)\]](#)

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