

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

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Recurrent total expenditure
METEOR identifier:	464844
Registration status:	<ul style="list-style-type: none">• Housing assistance, Standard 01/05/2013
Definition:	The total recurrent expenses incurred by a service provider organisation over a financial year to maintain the operation of government funded stock, expressed in dollars and cents.
Data Element Concept:	Service provider organisation—total recurrent housing expenses

Value domain attributes

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	N[N(8)].NN
Maximum character length:	11
Unit of measure:	Australian currency (AU\$)
Unit of measure precision:	2

Data element attributes

Collection and usage attributes

Guide for use:	Total expenditure includes all administration and operational costs, such as: <ul style="list-style-type: none">• 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• and other expenses• 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.
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Collection methods: 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

Submitting organisation: National Housing Data Development Committee

Origin: Indigenous community housing 2009-10 jurisdictional manual.

Relational attributes

Related metadata references: Is formed using [Housing assistance agency—recurrent expenditure \(capital transfer expenses\), total Australian currency N\[N\(9\)\]](#)

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

Is formed using [Housing assistance agency—recurrent expenditure \(current transfer payments\), total Australian currency N\[N\(9\)\]](#)

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

Is formed using [Housing assistance agency—recurrent expenditure \(depreciation and amortisation\), total Australian currency N\[N\(9\)\]](#)

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

Is formed using [Housing assistance agency—recurrent expenditure \(employee expenses\), total Australian currency N\[N\(9\)\]](#)

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

Is formed using [Housing assistance agency—recurrent expenditure \(non-employee expenses\), total Australian currency N\[N\(9\)\]](#)

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

Is formed using [Housing assistance agency—recurrent expenditure \(property expense\), total Australian currency N\[N\(9\)\]](#)

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

Supersedes [Housing assistance agency—recurrent expenditure, total Australian currency N\[N\(9\)\]](#)

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

Implementation in Data Set Specifications: [Indigenous Community Housing DSS 2018-Housing assistance](#), Standard 10/05/2019

Implementation start date: 01/07/2018

DSS specific information:

Includes:

Employee expenses, including:

- wages and salaries
- payroll tax
- superannuation
- compensation
- accrued leave
- training

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.

Other non-salary expenses:

- 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;
- Property-related expenses:
 - Strata-title or body corporate charges where the provider 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)
- Borrowing costs (such as interest on loans)
- Depreciation and amortisation
- Loss on disposal of assets
- Loss on revaluation of assets
- Impairment expenses
- Assets and services provided free of charge
- Borrowing costs (such as interest on loans)

Excludes:

Capital costs, for example:

- the purchase of housing stock; and
- construction costs.

[Organisation file cluster \(Indigenous community housing\)Housing assistance,](#)
Superseded 01/05/2013

[Organisation file cluster \(Indigenous community housing\)Housing assistance,](#)
Superseded 01/05/2013

DSS specific information:

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:

Unknown dollar values are recorded as "U".

[Organisation file cluster \(Indigenous community housing\)Housing assistance,](#)
Standard 30/08/2017

DSS specific information:

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