

Financial Viability Guidance: Definitions of line items and various elements included in the segmented financial performance report

The Segmented Business Analysis worksheet includes five segments: Corporate Overheads, Long-term Housing – Owned, Long-term Housing – Managed, Other Housing Business, Other Non-Housing Business

Item no.	Element	Form	Data Definition
S1	Corporate overhead	Heading	Includes expenses that are not directly attributable to individual business segments. For example: CEO salary, CFO and other corporate administrative functions, rent and other costs of office facilities, motor vehicles shared across business segments
S2	Salaries and wages	\$	Salaries and wages including: annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages, employee fees paid, and cost recovery
S3	Rent and utilities	\$	Cost of rent and utilities that is not directly attributable to individual business segments e.g. office rates, power and water
S4	Finance/audit/consultancy fees/charges	\$	Financial and other services to the provider as a whole – that cannot be directly attributable to individual business segments
S5	Other corporate overheads	\$	Other corporate overheads that cannot be attributed to individual business segments
S6	Total Corporate overhead	Calculation	Sum of the above
S7	Average number of corporate FTE	Number	<p>Average full time equivalent (FTE) staffing on corporate activities (includes finance and admin, governance support, executive management). (Total FTE at start of the year plus total FTE at the end of the year)/2. Include only PAID full-time, part-time, and contracted employees. DO NOT include volunteers.</p> <p>Full-time Equivalent (FTE): Measures the number of staff working the equivalent of a full-time week. For example, you have two staff during the week, one work 40 paid hours and one worked 20 paid hours. If full-time hours are 38 (as per the Award), then the FTE is 60 paid hours/38 award hours = 1.58 FTE.</p>
S8	Long term housing – owned	Heading	This section captures revenue and expenses associated with housing assets that your organisation owns /has title to and is used as long term accommodation e.g. Long Term Community Housing, Affordable Housing, NRAS, Specialist Disability Accommodation (SDA). This section includes operating and asset development activities from housing assets owned by the CHP. Housing use type long term accommodation is defined as 'no maximum or fixed term'
S9	Rent revenue	\$	Any rent received from tenants or sub-tenants and includes all rents for the year not yet collected but is owed by the tenant (i.e. accruals)
S10	Operating grants	\$	Includes operating funds received from Commonwealth, State and local government, for recurrent and non-recurrent purposes
S11	Capital grants	\$	Includes capital funds received to acquire, purchase or construct properties, upgrade or enhance existing properties, or acquire other items reported as assets such as individual pieces of equipment
S12	NRAS subsidy	\$	Subsidy received or receivable in relation to the NRAS program
S13	Non-cash income	\$	Includes asset transfers, and other income in kind that is not reflected by cash received
S14	Other Revenue	\$	Other revenue not identified above
S15	Total Income	Calculation	
S16	Property expenses	\$	Insurance, rates and charges, utilities, property management fees, rental expenses
S17	Responsive maintenance	\$	Responsive maintenance is unplanned and reactive maintenance performed to restore an asset (property) to an operational or safe, secure condition. It may also be the result of unforeseen failures such as storms, fire, forced entry, termite infestation or vandal damage. Includes all costs associated with the repair and maintenance of plant and equipment,

			buildings and office furniture. Includes repairs and maintenance on buildings rented out, gardening, mowing
S18	Non-capitalised planned maintenance	\$	Planned maintenance is performed to prevent premature deterioration or failure of components within a built asset before it becomes a major failure that leads to a more expensive repair alternative. In addition, planned maintenance includes inspections and servicing of components to meet statutory compliance and components that require mandatory cyclic services to ensure they are in working order, safe and secure condition
S19	Employee expenses (including employee benefits)	\$	Salaries and wages including: annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages, employee fees paid, and cost recovery
S20	Apportioned corporate overhead	\$	Allocated proportion of corporate overhead. Providers to determine appropriate allocation method, can be by FTE, number of service units, floor space occupied etc.
S21	Bad debts	\$	Bad debts written-off from long term housing - owned units
S22	Other expenses	\$	Any other operating expense not included above
S23	Operating expenses	Calculation	Sum of the above
S24	Contribution surplus / (deficit)	Calculation	Total income less operating expenses
S25	Contribution surplus/ (Deficit) operating	Calculation	Contribution surplus / (deficit) less capital grants and non-cash income
S26	Depreciation and amortisation – Housing assets	\$	Depreciation and amortization of housing assets and right of use assets applicable to this business segment
S27	Depreciation and amortisation - Other fixed and intangible assets	\$	Depreciation of other fixed and right of use assets (e.g. corporate fixed assets, motor vehicles, plant and equipment, etc.) and amortisation of intangible assets
S28	Interest expense	\$	Represents interest paid or interest penalties, including interest accrued that can be attributed to this business segment. Includes bank charges
S29	Segment surplus/(deficit)	Calculation	
S30	Total long term housing units developed/acquired	Number	Number (accumulated as at 30 June) of self-contained housing units that were acquired or developed by the provider. For example, a building (block of units) might be made of 10 self-contained housing units developed by the provider (owned by the provider and reported in its balance sheet)
S31	Total long term housing units transferred (title)	Number	Number (accumulated as at 30 June) of separately titled housing units that were transferred from government
S32	Number of residency/ tenancy agreements	Number	Number (accumulated as at 30 June) of separate tenancy agreements which belong to long term housing units as defined in this segment. This is the lowest level of accommodation that is rented. For example, a building (block of units) might be made of 10 self-contained housing units (each one with a tenancy agreement). A housing unit may have one or more tenancy agreements. See NRSCH Guidance Note - Reporting on Residents and Tenants
S33	Average number of FTE	Number	Average full time equivalent staffing dedicated to this particular segment. (Total FTE at start of the year plus total FTE at the end of the year)/2. Include only PAID full-time, part-time, and contracted employees. DO NOT include volunteers. Full-time Equivalent (FTE): Measures the number of staff working the equivalent of a full-time week. For example, you have two staff during the week, one work 40 paid hours and one worked 20 paid hours. If full-time hours are 38 (as per the Award), then the FTE is 60 paid hours/38 award hours = 1.58 FTE
S34	Long term housing - managed	Heading	This section captures revenue and expenses associated with housing assets that your organisation manages (don't own) on behalf of government and/or other entities and are used as long term accommodation e.g. Long Term Community Housing, Affordable Housing, NRAS, Specialist Disability Accommodation (SDA). This section includes operating and asset development activities performed on behalf of government and/or other entities. Housing use type long term accommodation is defined as 'no maximum or fixed term'
S35	Rent revenue	\$	Any rent received from tenants or sub-tenants and includes all rents for the year not yet collected but is owed by the tenant (i.e. accruals)
S36	Operating grants	\$	Includes operating funds received from Commonwealth, State and local government, for recurrent and non-recurrent purposes
S37	Fee for service income	\$	Includes the sale or provision of service to non-government clients

S38	Non-cash income	\$	Includes asset transfers, and other income in kind that is not reflected by cash received
S39	Other Revenue	\$	Other revenue not identified above
S40	Total Income	Calcuation	
S41	Property expenses	\$	Insurance, rates and charges, utilities, property management fees, rental expenses
S42	Responsive maintenance expenses	\$	Responsive maintenance is unplanned and reactive maintenance performed to restore an asset (property) to an operational or safe, secure condition. It may also be the result of unforeseen failures such as storms, fire, forced entry, termite infestation or vandal damage. Includes all costs associated with the repair and maintenance of plant and equipment, buildings and office furniture. Includes repairs and maintenance on buildings rented out, gardening, mowing
S43	Non-capitalised planned maintenance	\$	Planned maintenance is performed to prevent premature deterioration or failure of components within a built asset before it becomes a major failure that leads to a more expensive repair alternative. In addition, planned maintenance includes inspections and servicing of components to meet statutory compliance and components that require mandatory cyclic services to ensure they are in working order, safe and secure condition
S44	Employee expenses (including employee benefits)	\$	Salaries and wages including: annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages, employee fees paid, and cost recovery
S45	Apportioned corporate overhead	\$	Allocated proportion of corporate overhead. Providers to determine appropriate allocation method, can be by FTE, number of service units, floor space occupied etc.
S46	Bad debts	\$	Bad debts written-off from long term housing - managed units
S47	Other expenses	\$	Any other operating expense not included above
S48	Operating expenses	Calcuation	
S49	Contribution surplus/(deficit)	Calculation	Total income less operating expenses
S50	Contribution surplus/ (Deficit) operating	Calculation	Contribution surplus / (deficit) less non-cash income
S51	Depreciation and amortisation - Other fixed and intangible assets	\$	Depreciation of other fixed and right of use assets (e.g. corporate fixed assets, motor vehicles, plant and equipment, etc.) and amortisation of intangible assets
S52	Interest expense	\$	Represents interest paid or interest penalties, including interest accrued that can be attributed to this business segment. Includes bank charges
S53	Segment surplus/(deficit)	Calculation	
S54	Number of housing units managed on behalf of government	Number	Number (accumulated as at 30 June) of self-contained housing units managed by the provider on behalf of government. For example, a building (block of units owned by the Housing Agency) with 10 self-contained housing units (owned by the Housing Agency but managed by the provider)
S55	Number of housing units managed on behalf of other entities	Number	Number (accumulated as at 30 June) of self-contained housing units managed by the provider on behalf of other non-government entity. For example, a building (block of units owned by a third non-government entity) with 10 self-contained housing units (owned by the third non-government entity but managed by the provider)
S56	Number of residency / tenancy agreements	Number	Number (accumulated as at 30 June) of separate tenancy agreements which belong to long term housing units as defined in this segment. This is the lowest level of accommodation that is rented. For example, a building (block of units) might be made of 10 self-contained housing units (each one with a tenancy agreement). A housing unit may have one or more tenancy agreements. See NRSCH Guidance Note - Reporting on Residents and Tenants
S57	Average number of FTE	Number	Average full time equivalent staffing dedicated to this particular segment. (Total FTE at start of the year plus total FTE at the end of the year)/2. Include only PAID full-time, part-time, and contracted employees. DO NOT include volunteers. Full-time Equivalent (FTE): Measures the number of staff working the equivalent of a full-time week. For example, you have two staff during the week, one work 40 paid hours and one worked 20 paid hours. If full-time hours are 38 (as per the Award), then the FTE is 60 paid hours/38 award hours = 1.58 FTE
S58	Other housing business	Heading	This section captures revenue and expenses associated with housing not covered under previous housing segments. This could include housing provided with support services and housing used as transitional or crisis accommodation e.g. Community Rent Scheme,

			Crisis, Supported Accommodation Program (SAP), Home Assist Services (HAS), Home and Community Care (HACC). Depending on the nature of accommodation provided SDA may also be included. This section includes operating and asset development activities related to housing assets used for short term / transitional accommodation. Housing use type Transitional Accommodation is defined as 'typically from at least six months to two years'. Housing use type Crisis Accommodation is defined as 'typically not more than 12 months and often less'
S59	Rent revenue	\$	Any rent received from tenants or sub-tenants and includes all rents for the year not yet collected but is owed by the tenant (i.e. accruals)
S60	Operating grants	\$	Includes operating funds received from Commonwealth, State and local government, for recurrent and non-recurrent purposes
S61	Capital grants	\$	Includes capital funds received to acquire, purchase or construct properties, upgrade or enhance existing properties, or acquire other items reported as assets such as individual pieces of equipment
S62	Fee for service income	\$	Includes the sale or provision of service to non-government clients
S63	Non-cash income	\$	Includes asset transfers, and other income in kind that is not reflected by cash received
S64	Other Revenue	\$	Other revenue not identified above
S65	Total Income	Calculation	
S66	Property expenses	\$	Insurance, rates and charges, utilities, property management fees, rental expenses
S67	Responsive maintenance expenses	\$	Responsive maintenance is unplanned and reactive maintenance performed to restore an asset (property) to an operational or safe, secure condition. It may also be the result of unforeseen failures such as storms, fire, forced entry, termite infestation or vandal damage. Includes all costs associated with the repair and maintenance of plant and equipment, buildings and office furniture. Includes repairs and maintenance on buildings rented out, gardening, mowing
S68	Non-capitalised planned maintenance	\$	Planned maintenance is performed to prevent premature deterioration or failure of components within a built asset before it becomes a major failure that leads to a more expensive repair alternative. In addition, planned maintenance includes inspections and servicing of components to meet statutory compliance and components that require mandatory cyclic services to ensure they are in working order, safe and secure condition
S69	Employee expenses (including employee benefits)	\$	Salaries and wages including: annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages, employee fees paid, and cost recovery
S70	Apportioned corporate overhead	\$	Allocated proportion of corporate overhead. Providers to determine appropriate allocation method, can be by FTE, number of service units, floor space occupied etc.
S71	Bad debts	\$	Bad debts written-off from other housing business
S72	Other expenses	\$	Any other operating expense not included above
S73	Operating expenses	Calculation	
S74	Contribution surplus/(deficit)	Calculation	Total income less operating expenses
S75	Contribution surplus/(deficit) operating	Calculation	Contribution surplus/(deficit) less capital grants and non-cash income
S76	Depreciation and amortisation - Housing assets	\$	Depreciation and amortisation of housing assets and right of use assets applicable to this business segment
S77	Depreciation and amortisation - Other fixed and intangible assets	\$	Depreciation of other fixed and right of use assets (e.g. corporate fixed assets, motor vehicles, plant and equipment, etc.) and amortisation of intangible assets
S78	Interest expense	\$	Represents interest paid or interest penalties, including interest accrued that can be attributed to this business segment. Includes bank charges
S79	Segment surplus/(deficit)	Calculation	
S80	Number of units managed on behalf of government	Number	Number (accumulated as at 30 June) of self-contained housing units managed by the provider on behalf of government. For example, a block of 10 self-contained housing units (owned by the Housing Agency but managed by the provider). A rooming house (owned by government) would be counted as one self-contained housing unit
S81	Number of units managed on behalf of other entities	Number	Number (accumulated as at 30 June) of self-contained housing units managed by the provider on behalf of other non-government entity. For example, a block of 10 self-contained housing units (owned by a third non-government entity but managed by the provider). A rooming house (owned by a third non-government entity) would be counted as one self-contained housing unit

S82	Number of residency / tenancy agreements	Number	Number (accumulated as at 30 June) of separate tenancy agreements which belong to short to medium term housing units as defined in this segment. This is the lowest level of accommodation that is rented. For example, a building (block of units) might be made of 10 self-contained housing units (each one with a tenancy agreement), or a rooming house would be counted as one self-contained housing unit (with multiple tenancy agreements). A housing unit may have one or more tenancy agreements. See NRSCH Guidance Note - Reporting on Residents and Tenants
S83	Average number of FTE	Number	Average full time equivalent staffing dedicated to this particular segment. (Total FTE at start of the year plus total FTE at the end of the year)/2. Include only PAID full-time, part-time, and contracted employees. DO NOT include volunteers. Full-time Equivalent (FTE): Measures the number of staff working the equivalent of a full-time week. For example, you have two staff during the week, one worked 40 paid hours and one worked 20 paid hours. If full-time hours are 38 (as per the Award), then the FTE is 60 paid hours/38 award hours = 1.58 FTE
S84	Other Non-Housing Business	Heading	This section captures revenue and expenses associated with non-housing business / services. This could include aged care, retirement, health, training and any other non-housing services conducted by the provider. This section also includes all non-SDA NDIS services. This includes revenue and expenses associated with Supported Independent Living (SIL) and Support Co-Ordination Services. This section may also include commercial asset development activities that are not used for community housing
S85	Operating grants	\$	Includes operating funds received from Commonwealth, State and local government, for recurrent and non-recurrent purposes
S86	Capital grants	\$	Includes capital funds received to acquire, purchase or construct properties, upgrade or enhance existing properties, or acquire other items reported as assets such as individual pieces of equipment.
S87	Non-cash income	\$	Includes asset transfers, and other income in kind that is not reflected by cash received
S88	Other revenue	\$	Other revenue not identified above
S89	Total Income	Calculation	Sum of the above accounts
S90	Employee expenses (including employee benefits)	\$	Salaries and wages including annual leave, fringe benefits tax, long service leave, recruitment expense, salary sacrifice, sick leave, superannuation, termination payments, workers compensation salaries and wages
S91	Apportioned corporate overhead	\$	Allocated proportion of corporate overhead. Providers to determine appropriate allocation method, can be by FTE, number of service units, floor space occupied etc.
S92	Other expenses	\$	Any other operating expense not included above
S93	Operating expenses	Calculation	Sum of expense accounts above
S94	Contribution surplus/ (deficit)	Calculation	Total income less operating expenses
S95	Contribution surplus/ (Deficit) operating	Calculation	Contribution surplus / (deficit) less capital grants and non-cash income
S96	Depreciation and amortisation - Other fixed and intangible assets		plant and equipment, etc.) and amortisation of intangible assets Depreciation of other fixed and right of use assets (e.g. non-housing property, corporate fixed assets, motor vehicles,
S97	Interest expense		Represents interest paid or interest penalties, including interest accrued that can be attributed to this business segment. Includes bank charges
S98	Segment surplus/(deficit)	Calculation	
S99	Average number of FTE	Number	Average full time equivalent staffing dedicated to this particular segment. (Total FTE at start of the year plus total FTE at the end of the year)/2. Include only PAID full-time, part-time, and contracted employees. DO NOT include volunteers. Full-time Equivalent (FTE): Measures the number of staff working the equivalent of a full-time week. For example, you have two staff during the week, one work 40 paid hours and one worked 20 paid hours. If full-time hours are 38 (as per the Award), then the FTE is 60 paid hours/38 award hours = 1.58 FTE
S100	Lease/financial interest expense	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that can be attributed to this business segment
S101	Depreciation and amortisation - Housing assets	\$	Depreciation and amortisation of housing assets and right of use assets applicable to this business segment

S102	Lease/financial interest expense	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that can be attributed to this business segment
S103	Lease/financial interest expense	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that can be attributed to this business segment
S104	Total other housing units developed/acquired	Number	Number (accumulated as at 30 June) of self-contained housing units that were acquired or developed by the provider and used as transitional or crisis accommodation. For example, a building (block of units) might be made of 10 housing units developed by the provider (owned by the provider and reported in its balance sheet)
S105	Total other housing units transferred (title)	Number	Number (accumulated as at 30 June) of separately titled housing units that were transferred from government
S106	Lease/financial interest expense	\$	Represents interest paid on lease liabilities and financial liabilities associated with leased or service concession assets that can be attributed to this business segment
S107	Segment Operating Surplus/ (Deficit)	Calculation	