



How the Housing Revenue Account (HRA) is spent

Draft Estimates for 2018/2019

The purpose of this document is to advise Tenants of the first draft of the 2018/19 budget estimates. It provides a brief breakdown of how the Council plans to spend the rental income collected from tenants within 2018/2019.

West Dunbartonshire Council
Housing Revenue Account (HRA) Methodology

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West Dunbartonshire Council

Housing Revenue Account (HRA) Methodology

2. Introduction

What does the HRA pay for?

The Housing Revenue Account (HRA) is the name of the Council account where all the income and expenditure related to the Council's housing is accounted for. At its core, the HRA pays for the management and maintenance of council-owned housing. The HRA can also fund the provision of new council housing. In consultation with its tenants, a Council may also decide to fund services other than these core services.

What doesn't it pay for?

Other housing services provided by the Council that meets the needs of customers other than tenants of the Council are **not** funded through the HRA. These are funded from the Council's main operational budget, the General Fund. These non-HRA services would include:

- homelessness;
- the provision of wider housing advice;
- housing support;
- housing benefit administration, and
- work related to private sector housing

In 2014, the Scottish Government published its Guidance on the Operation of Local Authority HRAs in Scotland. The purpose of this Guidance was to bring together information on the use of the HRA; how it must operate; who the resources contained within it are meant to benefit; and what outcomes can be expected of those resources. The guidance specified key principles under which the HRA must operate.

HRA OPERATING PRINCIPLES:

- **Compliant with legislation and guidance in relation to accounting practice**
- **Benefits present or prospective tenants**
- **A robust, written methodology is in place**
- **Consultation on financial transparency is carried out**
- **Mixed tenure residents are charged for HRA services**

Key Principle 1 - The HRA must comply with legislation, statutory guidance and accounting codes of practice

Must comply with the Housing (Scotland) Act 1987. Must comply with proper accounting practices. Must correctly assign HRA assets and liabilities. Assets must provide, or be likely to provide a positive return to the HRA. Decisions to retain or dispose of assets must be explained to tenants. Scottish Ministers' consent is required if assets are sold for less than the market value (see March 2016 Scottish Government Guidance, *Disposal of assets from HRA's*). Reserves can be retained to the extent that is prudent. There is a duty to secure Best Value. Ministers have the power to add or remove costs.

Key Principle 2 - HRA assets must benefit present or prospective tenants

The Council must maintain a register of land and buildings. Assets must benefit tenants directly or as an investment. HRA assets must be reviewed regularly. Assets not benefitting tenants must be considered for disposal, transfer or change of use. There is no requirement to dispose of assets immediately. If the asset is significant, then there must be consultation with tenants on its future use.

Key Principle 3 - There is a robust, written methodology for calculating and allocating HRA costs

The methodology must be in sufficient detail for tenants to follow. It will include explanation of recharges from other council areas. The methodology must be reviewed and updated. It must explain recharges to the HRA and housing activity accounted for in the Council's General Fund. Transparency around the calculation of costs to the HRA must be supported by a systematic recording mechanism. Chargeable costs and the methodology itself should be agreed with tenants.

Key Principle 4 - There are clear and published mechanisms and procedures for discussing financial transparency matters with tenants

The Council should build this activity on existing good practice in broader tenant participation. There should be regular and meaningful discussion with tenants about the HRA. There are relevant legislative responsibilities that must be met: to consult on issues significantly affecting tenants, to develop a tenant participation strategy and to issue notices of increases in rents and service charges, for example. The HRA should clearly meet the outcomes of the Scottish Social Housing Charter, especially outcomes 13, 14 and 15. Tenants must be involved in decisions about significant HRA assets. The council's decision-making must be transparent, whether tenants are in agreement or, especially, if not.

Key Principle 5 - Where legally entitled, non-council tenants living in mixed tenure estates are charged for goods and services

The HRA should seek to charge for services to non-council tenants, for example, the maintenance of common areas and facilities in flatted accommodation, grass cutting in common external areas, maintenance of paths and drying areas in mixed tenure areas. Title deeds specify owners' duties and responsibilities, but there are wide variations. If the deeds are silent, the Tenement (Scotland) Act 2004 allows councils to obtain contributions. Landlords must comply with the Property Factor Code. Charging owners their share of costs protects the HRA, and should be fully explored whenever relevant.

West Dunbartonshire Council
Draft 2018/19 Estimates

	2015/16	2016/17	2017/18	2018/19	Mov't
	Outturn	Outturn	Forecast	Estimate	between
	£	£	£	£	17/18
					outturn &
					18/19
					Estimate
					£
EMPLOYEE COSTS					
Employee Costs	4,157,116	4,072,456	4,358,683	4,665,518	306,835
Employee cost total	4,157,116	4,072,456	4,358,683	4,665,518	306,835
PROPERTY COSTS					
Rates	88,250	80,275	97,708	97,708	0
Rent	91,483	101,629	130,071	132,672	2,601
Furniture & fittings	463	856	1,000	1,000	0
Electricity & Gas	391,121	409,840	409,840	428,289	18,449
Property Insurance	987,711	986,221	936,221	936,221	0
Contract Cleaning	43,594	45,303	43,770	43,793	23
Other Property Costs	143,334	156,668	155,879	155,879	0
Free Lets	21,930	20,175	22,269	22,714	445
Property cost total	1,767,886	1,800,968	1,796,758	1,818,276	21,519
TRANSPORT COSTS					
Car Allowances etc.	105,847	101,631	105,481	105,302	(179)
Transport cost total	105,847	101,631	105,481	105,302	(179)
SUPPLIES & SERVICES					
Clothing & Uniforms	4,898	4,932	5,150	5,150	0
Computer Software & Equipment	136,599	180,112	174,353	177,732	3,379
Security Services (cash uplifts)	19,585	9,284	9,469	10,000	531
Other Supplies & Services	15,112	56,750	32,079	32,079	0
Postages	22,493	30,105	30,105	30,105	0
Printing, stationery & photocopiers	33,281	33,217	25,330	25,330	0
Telephones	44,133	55,551	57,719	57,719	0
Tenant Participation Costs	61,679	78,608	71,216	71,216	0
Supplies & Services cost total	337,781	448,559	405,420	409,330	3,910
SUPPORT COSTS					
Allocation of Central Support Costs	2,090,483	2,139,287	2,139,287	2,139,287	0
Support cost total	2,090,483	2,139,287	2,139,287	2,139,287	0
OTHER EXPENDITURE					
Payments to other bodies	152,767	257,469	269,152	270,585	1,434
Other Expenditure total	152,767	257,469	269,152	270,585	1,434
NET SUPERVISION & MANAGEMENT	8,611,880	8,820,371	9,074,781	9,408,299	333,518

West Dunbartonshire Council

Draft 2018/19 Estimates

	2015/16 Outturn £	2016/17 Outturn £	2017/18 Forecast Outturn £	2018/19 Estimate £	Mov't between 17/18 outturn & 18/19 Estimate £
REPAIRS & MAINTENANCE					
Jobbing Repairs	8,534,700	8,628,416	8,304,572	8,426,943	122,372
Adaptations for Disabled	217,966	198,992	250,000	255,000	5,000
Garden Tidy Scheme (Void, First Cuts & Homeless Properties)	226,821	229,829	229,828	234,425	4,597
Other Maintenance - gas, lifts, CCTV etc.	1,867,909	1,557,372	1,662,379	1,695,627	33,248
Other Repairs - grants,decants,alarms,pest control etc	612,052	559,134	601,228	613,253	12,025
Open Space Maintenance (contribution towards maintenance across housing areas)	350,000	350,000	350,000	350,000	0
Repairs cost total	11,809,448	11,523,743	11,398,007	11,575,248	177,240
MISCELLANEOUS					
Bad Debt Provision	1,113,065	998,701	1,060,185	1,060,185	0
Rents - Unlet Period (houses)	1,292,883	848,132	680,650	662,319	(18,331)
Rents - Unlet Period (lockups)	80,097	76,347	72,635	72,635	0
Council tax on void houses	406,405	348,633	332,673	317,366	(15,307)
Miscellaneous cost total	2,892,451	2,271,812	2,146,143	2,112,505	(33,638)
LOANS CHARGES					
Principal	5,623,251	6,093,401	5,960,201	6,325,318	365,117
Interest	7,228,919	6,338,219	5,267,127	5,128,631	(138,496)
Expenses	112,501	136,142	134,222	130,221	(4,001)
Revenue contribution to Capital	2,434,000	5,373,883	7,438,124	7,970,684	532,560
Loan Charges total	15,398,671	17,941,646	18,799,674	19,554,854	755,180
GROSS EXPENDITURE	38,712,450	40,557,572	41,418,606	42,650,906	1,232,300
INCOME					
House Rents	39,005,550	39,642,460	40,011,185	40,178,792	167,607
Lock Up Rents	227,837	229,241	225,441	225,441	-
Other Rents - Shops, sites etc.	132,420	124,156	122,882	125,340	2,458
Factoring / Insurance Charge	1,086,777	1,118,805	1,111,104	1,111,104	-
Revenue Interest	46,022	69,533	69,533	69,533	-
Other Income (reallocated property costs,interest on home loans,etc.)	221,323	137,120	137,120	137,120	-
Total Income	40,719,929	41,321,316	41,677,265	41,847,330	170,065
NET EXPENDITURE	(2,007,479)	(763,743)	(258,659)	803,576	1,062,236

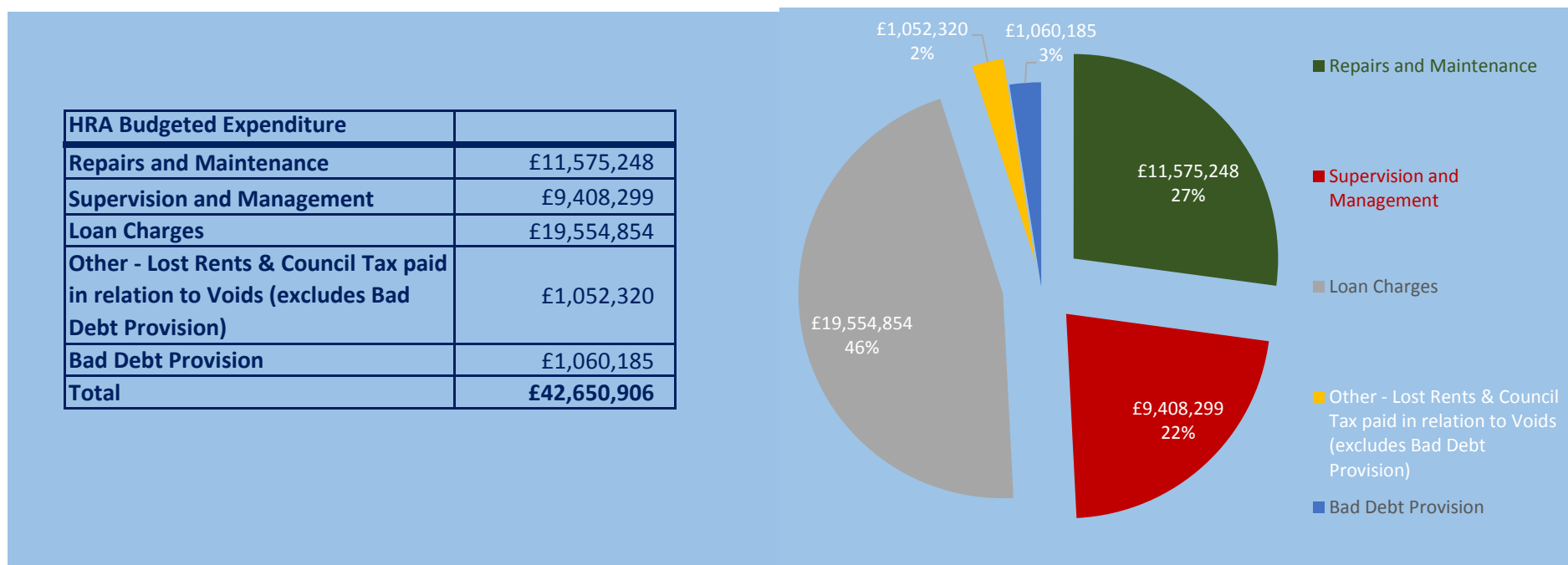
Deficit as % of Rent		2.0%
Current Average Rent (52 weeks)	£	76.53
Revised Average Rent	£	78.06
Increase in weekly rent	£	1.53

6. Explanation of main 18/19 budget movements

The following reconciliation shows the main reasons for the additional budget required for 18/19, when compared to the 17/18 outturn:

17/18 GROSS EXPENDITURE (excl Loan charges)		£22,618,932	<i>This is the estimated expenditure before deducting any income</i>
Adjustments			
Payaward	£78,780		<i>Allowance for Annual Pay increase</i>
Additional Costs associated with 4 new apprentices & 1 intern	£52,500		<i>Costs incurred while offering work experiences and encouraging work opportunities</i>
Savings on vacancies in 1718 added back/revised staff structure	£175,555		<i>Costs associated with improving service delivery</i>
Utilities Inflation	£18,448		<i>Estimated inflationary increase in the cost of Gas & Electricity</i>
Repairs Inflation	£216,390		<i>Estimated inflationary increase in the cost of repairs</i>
Reduction in jobbing repairs	(£39,150)		<i>This reflects reductions due to reduced stock numbers</i>
Impact of a reduction in the number of budgeted voids	(£33,638)		<i>Expected reduction in lost rent and the reduction in council tax paid by the HRA due to improved management of voids</i>
Other inflation	£8,235		
		£477,120	
18/19 ESTIMATED GROSS EXPENDITURE (EXC LOAN CHARGES)		£23,096,052	

7. Main Summary of how the Council will spend the rent



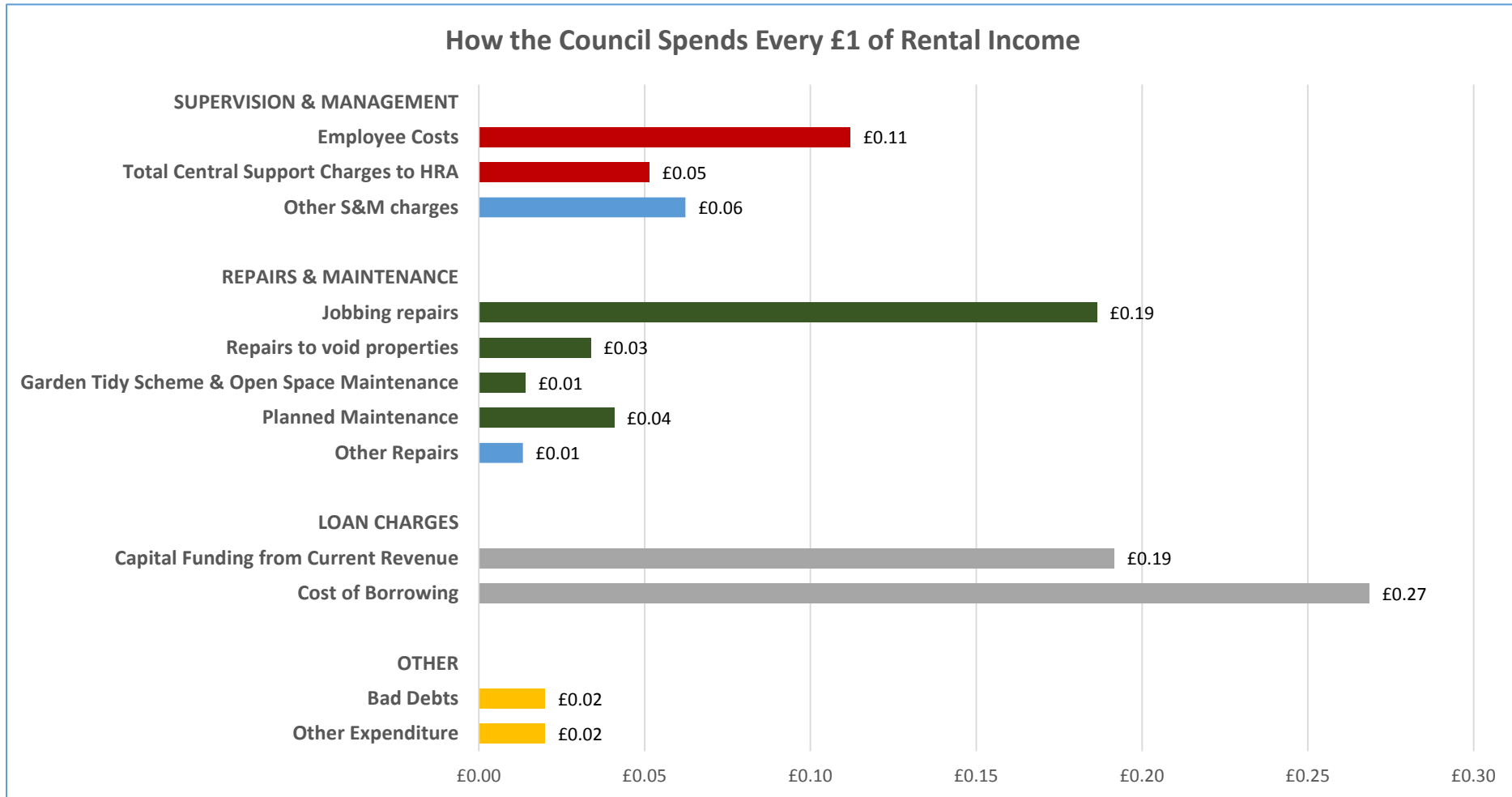
Another way of thinking about this is to say that, for every £1 that will be collected in rental income by the Council will be spent as follows:

HRA Budgeted Expenditure	
Repairs and Maintenance	£0.28
Supervision and Management	£0.22
Loan Charges	£0.46
Other	£0.02
Bad Debt provision	£0.02
Rental Income	£1.00

These headings of expenditure are further broken down on the next page.

8 Breakdown of how the Council will spend the rent

Every £1 that the Council will receive in rent money will be spent as follows:



Each of the above categories of spend is looked at in more detail on the following pages.

9. Supervision and Management

Description	Charge to HRA	Explanation
Employee Costs	£4,660,518	Employee costs including wages, pensions, national insurance etc. Work patterns are maximised to avoid overtime payments but some overtime can be incurred when covering for vacancies and / or urgent out of hour duties.
Training Costs	£5,000	Employee training costs for employee development and courses.
Travel Expenses	£105,302	Employee travel costs for business and study. It also includes the hire of vehicles and the associated costs such as fuel.
Office Equipment, Print and Stationary	£25,330	Expenses incurred for office equipment, printing and stationery
Property Insurance	£936,221	This includes the cost of insurance premiums for the block insurance policy for mixed tenure blocks, housing properties insurances, public and employers liability insurance and engineering inspection charge.
Property Costs	£882,055	This includes the cost of energy costs for communal areas, the electricity & gas associated with close lighting, lighting in and around the Multi Storey Flats and Standing Charges on void properties. It also includes the use of Aurora House by housing services and the cost of Free Lets which are the lets associated with providing premises for tenants and resident's associations.
Postage and Telephone	£87,824	Costs for postage and telephone charges, including mobile phones.
Total Central Support Charges to HRA	£2,139,287	This is the HRA's share of the costs for using the council's internal services such as IT, Human Resources and Finance etc. See section 12 and 13 for full details.
IT Systems	£177,732	Purchase of IT related software and hardware for all IT functions within Housing Services. Includes software licences and annual maintenance costs to 3rd party software suppliers.
Payments to other bodies	£270,585	This includes the costs of legal expenses in relation to court actions and bank charges.
Other Supervision and Management Expenses	£118,445	This includes the cost of clothing and uniforms; interpretation services and the costs associated with tenant participation ie satisfaction surveys and production of housing news.
	£9,408,299	

10. Repairs and Maintenance Expenditure

Description	Charge to HRA	Explanation
Jobbing repairs	£8,426,944	<i>The Council is responsible for keeping their homes in a good state of repair. The majority of repairs are carried out by the Council's Building Services; external contractors are used for specialist works, for example woodworm or dampness. Repair categories include routine and emergency. Current and future tenants benefit in keeping homes in a good state of repair. This also includes the costs associated with making vacant properties into a suitable state to be relet.</i>
Garden Tidy Scheme & Open Space Maintenance	£584,424	<i>This includes the costs associated with the upkeep of grounds in relation to void properties, first cuts and temporary accommodation properties. It also includes a contribution towards the cost of open space maintenance across our housing areas.</i>
Planned Maintenance	£1,695,627	<i>Cyclical works that are carried out to Council homes on a planned basis ie Lift, Gas and CCTV Maintenance, Refuse Chute Cleaning and the maintenance of ventilation systems etc</i>
Other repairs	£613,253	<i>This includes the cost of communal TV aerials, decants, pest control, community alarms, environmental hit squad etc.</i>
Adaptations for Disabled	£255,000	<i>This is the costs associated by making structural changes to properties for example replacing a bath with a walk in shower, an external ramp, widening of a door frame to allow access or fitting lower work surfaces</i>
	£11,575,248	

11. Funding Investment

There are primarily two categories of spending under Funding Investment: the Cost of Borrowing and CFCR (Capital Funded from Current Reserves).

Description	Charge to HRA	Explanation
COST OF BORROWING	£11,584,170	<i>To build and upgrade council homes over the years, the Council has borrowed money and just like a homeowner with a mortgage, that debt has to be repaid with interest. The Cost of Borrowing is effectively the Council's interest payments on the money it has borrowed to build council homes. The HRA also pays a fee for Treasury Management to brokers (Loan Charges Expenses)</i>
CAPITAL FUNDED FROM CURRENT RESERVES (CFCR)	£7,970,684	<i>CFCR is funding from the HRA towards building new council homes, and other capitalised programmes such as some repairs and IT investment</i>
	£19,554,854	

Bad Debt Provision

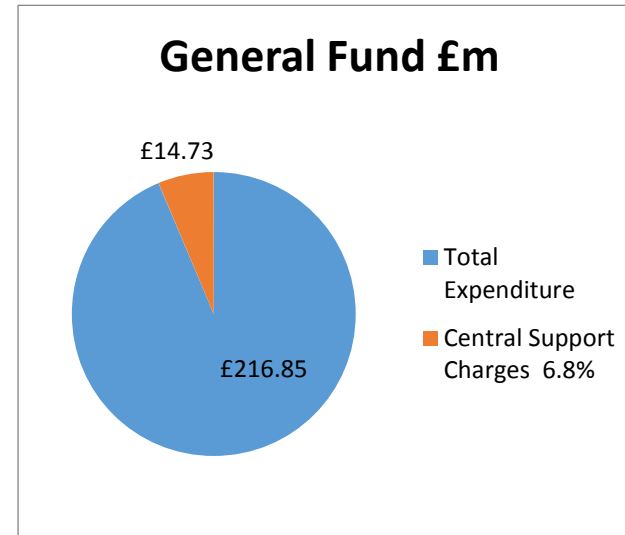
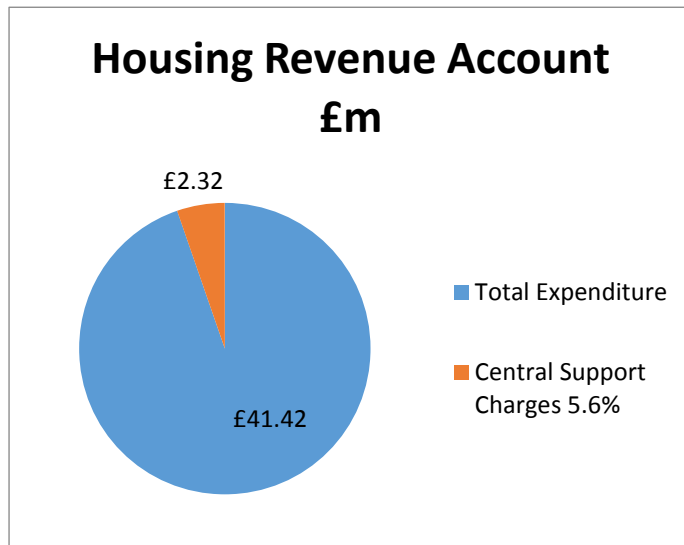
The bad debt provision is money set aside for rent arrears. The amount that is included within the budget each year is the additional amount required to ensure that there is enough provision to cover the anticipated arrears.

Description	Charge to HRA
BAD DEBTS PROVISION	£ 1,060,185
	£ 1,060,185

12. Central Support and Other Internal Charges

The HRA is charged annually for support services that Housing Services receives from other departments of the Council.

As a rule of thumb, the central support charges met by the HRA should be broadly equivalent to the proportion of the Council's overall General Fund which is spent on central support. The chart below indicates the proportion of expenditure spent on Central Support within both the General Fund and the Housing Revenue Account.



The table shown in section 13 indicates the proportion of total spend on Central Support Services that is recharged to the HRA. Broadly speaking the same proportion of all individual Central Support Recharges should be charged to the Housing Revenue Account. In column e), you can see what proportion of each budget head is recharged to Housing Services. There will be legitimate reasons why more of a certain cost centre would be charged to Housing Services. For example, the HRA is charged more Revenues & Exchequer Services than other council departments, but other cost centres might be expected to be more in line with the overall allocation of spend across the Council as a whole. The information in this table should enable you to check roughly whether the level of recharge to the HRA is broadly appropriate.

13. Breakdown of Internal Charges

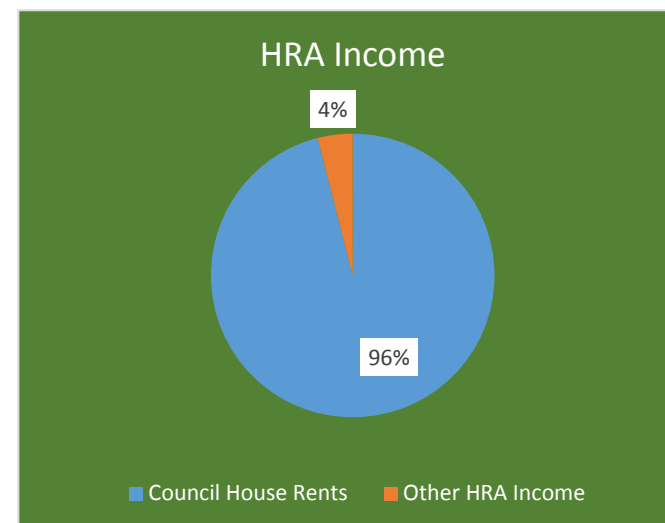
a) Service Description	b) 15/16 HRA share of costs	c) 16/17 HRA share of costs	d) 16/17 Total cost of service provided	e) % paid by HRA of the council's total central support costs	f) What is this?
TOTAL SPEND	£2,307,173	£2,320,219	£11,964,590	19.4%	
Other Central Support	£92,832	£129,358	£ 586,284	22.1%	Share of communications, procurement, insurance & courier costs. Corporate & Democratic Costs which are costs relating to all aspects of members' activities and costs which allows services to be provided & information required for public accountability.
Risk & Insurance	£100,250	£58,525	£ 319,147	18.3%	Includes the processing of claims made by/against WDC, providing general advice & developing & implementing risk management practices
IT Services	£227,170	£227,923	£ 1,935,274	11.8%	Service and application management, internal customer support, data centre support, IT improvements, technical design and information and policy standards.
Revenue and Exchequer Charges	£1,185,190	£1,283,080	£ 2,063,936	62.2%	The Council's Finance Team is responsible for the recovery of all monies owed to Housing Services. This charge represents the cost of that income recovery activity.
Financial Services	£318,741	£271,572	£ 2,099,785	12.9%	Covers all financial management support to Housing Services, including payroll, payments, budgeting and investment services.
Human Resources	£64,068	£65,224	£ 2,406,779	2.7%	Recruitment, development management and contract management services, both on a strategic and operational basis
Legal Services	£75,723	£103,605	£ 2,026,182	5.1%	Outwith spending on legal charges in pursuit of rent arrears which is accounted for elsewhere in the HRA, Housing Service receives general legal support on a day-to-day basis.
Office Accommodation	£243,199	£180,932	£ 527,203	34%	Share of centrally shared buildings

14. HRA Income

Almost all HRA income comes from rents charged to tenants of our flats and houses. Other income includes:

- rent from other types of properties owned by the Council: garages and lock-ups, shops;
- laundrette and electricity charges, and
- charges paid by owners for factoring services.

The table below indicates some of the main sources of HRA income.



Description	Income to HRA
Council House Rents	£40,178,792
Rent from Lock-ups	£225,441
Rent from Other Properties (Shops, Etc)	£125,340
Other HRA Income (eg. includes income collected from the use of laundry facilities & electricity tokens)	£206,653
Factoring/Insurance Charge	£1,111,104
TOTAL	£41,847,330

West Dunbartonshire Council	West Dunbartonshire Council	
Financial Year	Draft Estimates for 2018/2019	
	HRA Expenditure	
Total Repairs and Maintenance	£11,575,248	
Jobbing repairs		£7,337,471.63
Repairs to void properties		£1,404,861
Garden Tidy Scheme & Open Space Maintenance		£584,425
Planned Maintenance		£1,695,627
Other repairs		£562,253
Adaptations for Disabled		£255,000
Insurance		£51,000
Recoveries		-£315,389
Total Supervision and Management	£9,408,299	
Employee Costs		£4,660,518
Training Costs		£5,000
Travel Expenses		£105,302
Property Costs		£882,055
Office Equipment, Print and Stationary		£25,330
Postage and Telephone		£87,824
Property Insurance		£936,221
IT Systems		£177,732
Payments to other bodies		£270,585
Other Supervision and Management Expenses		118,445
Total Central Support Charges to HRA		£2,139,287
Total Council Central Support Budget		£11,532,926
Other Central Support		£129,357
Total cost of Other Central Support		£681,823
Risk & Insurance		£58,525
Total cost of Risk & Insurance		£319,147
Facilities Management		
Total cost of Facilities Management		
IT Services		£227,923
Total cost of IT Services		£1,935,274
Revenue and Exchequer Charges		£1,283,080
Total cost of Revenue and Exchequer Services		£2,063,936
Financial Services		£271,572
Total cost of Financial Services		£2,099,785
Human Resources		£65,224
Total cost of Human Resources		£2,406,779
Legal Services		£103,605
Total cost of Legal Services		£2,026,182
Total Capital Investment	£19,554,854	
Cost of Borrowing		£11,584,170
CFCR		£7,970,684
Investment Support		£0
Affordable Housing Support Revenue Expenditure		£0
Other HRA Expenditure (Void Loss & Council Tax)	£1,052,320	
Bad Debts		£1,060,185

Includes inflation

Check to Est
11,575,248 £0 recoveries

4,665,518
105,302
1,818,276

270,585
409,330
2,139,287

£7,269,012 ####
£0 2,090,482

This is the council budget with the services that relate to HRA
Corporation £92,832

	£100,250
	£227,170
	£1,185,190
	£345,250
	£64,068
	£75,723

£2,090,482

11,584,170
7,970,684

-
-
-
-
1,052,320

Total HRA Expenditure	£41,590,720	
	HRA Income	
Council House Rents	£40,178,792	
Other HRA Income	£1,668,538	
Rent from Lock-ups		£225,441
Rent from Other Properties (Shops, Etc)		£125,340
Rent from Hostel Accommodation Places		
Other HRA Income (eg. includes income collected from the use of laundry facilities & electricity tokens)		£206,653
Factoring/Insurance Charge		£1,111,104
Income from Rechargeable Repairs		£0
Total HRA Income	£41,847,330	

excluding BDP

41,590,720	£0
40,199,928	
225,441	
125,340	
206,653	
1,111,104	
309,205	
42,177,670	£330,341

Total General Fund expenditure	£100,000,000
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Per estimates book

No. HRA employees	
Staff recharges to HRA	

- 256,609	Per Methodology
- 256,609	check to bottom line on est exc BDP
0	should be nil

No. tenants in arrears at year end	
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No. council homes let at year end	0
No. garages/lock-ups let at year end	803
No. other properties (shops, etc) let at year end	
No. hostel accommodation places	
No. specific needs properties	
No. Common Housing Register partners	

[per the previous budgeted numbers](#)

No. responsive repairs completed	
No. planned maintenance jobs completed	
No. void repairs completed	
No. gas safety checks completed	
No. door/window replacements	
No. specialist repairs	
No. minor projects completed	
Rechargeable repair invoices raised	

Links to jobbing repairs

Links to spend on voids
Links to maintenance

No. new homes started	
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Capital Programme	18/19 Capital Budget
Future New Builds	
Void house strategy programme	
Structural & Environmental Works (ie paths, fences, walls etc)	
Major Component Replacement (ie roofs, doors/windows, ESSH compliance works)	
Demolitions	
Support Costs (ie Salaries, central support)	
Other Capital Works (ie minor works, special needs)	

Per the HRA estimates in the budget book

0

Table below should populate automatically based on figures entered above

Other Expenditure	£0.02
Bad Debts	£0.02
OTHER	
Cost of Borrowing	£0.27
Capital Funding from Current Revenue	£0.19
LOAN CHARGES	
Other Repairs	£0.01
Planned Maintenance	£0.04
Garden Tidy Scheme & Open Space Maintenance	£0.01
Repairs to void properties	£0.03
Jobbing repairs	£0.19
REPAIRS & MAINTENANCE	
Other S&M charges	£0.06
Total Central Support Charges to HRA	£0.05
Employee Costs	£0.11
SUPERVISION & MANAGEMENT	
	£1.01

Other Expenditure	####
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Central support allocation HRA

	18/19 Estimate	17/18	HRA fig from file		Total	Total Council	1617	%	1516	Change
Revenues and Benefits	1,283,080	1,283,080.0	1,283,079.97	-	1,283,079.97	2,063,935.61	1,283,080	62.2%	1,185,190	97,890
ICT	227,923	227,923.1	227,923.09	-	227,923.09	1,935,274.24	227,923	11.8%	227,170	753
Finance admin and control (creditors , cash office , reconciliation)	211,640	211,640.0	211,640.00	-	211,640.00	796,488.22	211,640	26.6%	214,683	- 3,043
Legal, Admin and Democratic services	103,605	103,604.6	78,604.58	25,000.00	103,604.58	2,026,181.85	103,605	5.1%	75,723	27,882
HR	65,224	65,224.4	65,224.37	-	65,224.37	2,406,779.43	65,224	2.7%	64,068	1,156
Finance	59,932	59,932.5	59,932.45	-	59,932.45	1,303,296.73	59,932	4.6%	104,059	- 44,126
Corp comms	56,693	56,693.0	56,693.01	-	56,693.01	255,118.54	56,693	22.2%	64,155	- 7,462
Senior Mgt team allocation	42,606	42,606.0		42,606.00	42,606.00		42,606	#DIV/0!	-	42,606
Procurement	30,058	30,058.0	30,057.99	-	30,057.99	331,165.25	30,058	9.1%	28,677	1,381
Postages	25,053	25,053.2	8,351.83	16,701.20	25,053.03	95,539.00	25,053	26.2%	26,508	- 1,455
Risk and Insurance	58,525	58,524.9	15,134.92	43,390.00	58,524.92	319,147.18	58,525	18.3%	100,250	- 41,725
Total non property	2,164,340	2,164,340	2,036,642.21	127,697.20	2,164,339.41	11,532,926.04	2,164,340	19%	2,090,482	73,857