



**QCA Review of Irrigation Prices**

**SunWater submission on**

**Deloitte Administration Cost Review Stage 2 Report**

Aug 2011

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## 1 Introduction

The QCA engaged Deloitte to undertake a review of SunWater's administration costs as part of its review of the irrigation prices. Deloitte released its final report on its Phase 2 review of administration costs on 20 July 2011. This report includes an assessment of the efficiency of SunWater's administration costs and recommendations for improvements in SunWater's proposed cost allocation methodology. SunWater believes there are shortcomings in the approach Deloitte has taken to identifying potential administrative efficiencies and in their suggested changes to the cost allocation methodology.

SunWater believes we have already achieved administrative efficiency through our Smarter Lighter Faster Initiative (SLFI). This conclusion is supported by Deloitte's own benchmarking data which indicates that SunWater is in the first quartile of administration costs when compared to Deloitte's benchmark database. While Deloitte has proposed administration savings of around 2.6%, we believe this figure has been arrived at by inappropriate cherry-picking of the best results from a range of utility companies without regard to the overall efficiency of SunWater compared to this same set of utilities.

SunWater's proposed cost allocation methodology includes the allocation of its indirect and overhead costs on the basis of forecast direct labour costs. This allocator was applied across all of SunWater's administration cost categories on the basis that it has a strong positive correlation between the costs being allocated and the services provided. While Deloitte has proposed alternative cost drivers for allocation of some of the administration costs, SunWater believes they have done so without providing compelling justification that the alternative drivers are superior to direct costed labour. In particular, alternative drivers could distort cost allocations between regulated and non-regulated activities leading to cost increases for irrigators. Additionally, the implementation of these recommendations will lead to increases in administration costs due to the extra effort to maintain a more complicated cost allocation methodology.

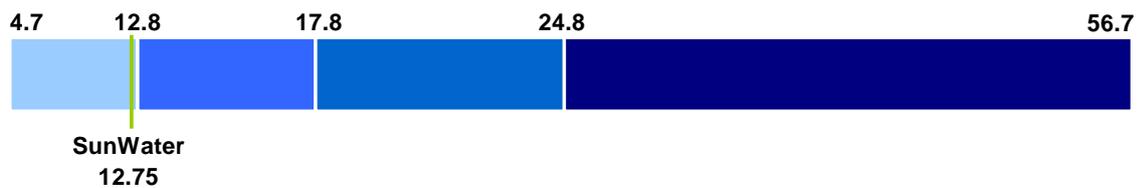
SunWater's arguments are set out in more detail in the body of this submission.

## 2 Benchmarking SunWater’s Administrative Costs for Efficiency

SunWater believes we have already achieved administrative efficiencies through their Smarter Lighter Faster Initiative (SLFI) and that this conclusion is supported by Deloitte’s own benchmarking data. While Deloitte has proposed administration savings of around 2.6%, we believe this figure has been arrived at by inappropriate analysis that fails to acknowledge the overall efficiency of SunWater in its administration functions. In particular, we don’t believe it is appropriate use of benchmarking data to cherry-pick across the best results from a range of utility companies without regard to the overall efficiency of SunWater compared to this same set of utilities.

A more valid approach is to look at the overall performance of SunWater across all of the benchmarks to obtain a measure of overall administrative efficiency. If this top-down approach reveals that SunWater is inefficient, then drilling down to look at individual functions and sub-functions can point to the cause of the overall inefficiency. When viewed in total, Deloitte’s benchmarking data<sup>1</sup> shows that SunWater’s overall administrative efficiency is excellent. In fact, Deloitte’s benchmarking data confirms that SunWater has first quartile performance for the administration functions, as shown in the graph below.

**Total of benchmarked admin. functions - No. FTE (per 100 total FTEs)**



SunWater believes this result reflects the efficiencies we have already extracted from the business through SLFI. We also believe that this overall administrative efficiency provides the context within which more detailed analysis and investigations should be undertaken. The benchmarking data shows that SunWater is performing within the first quartile which suggests that there are no further efficiencies to be gained from the administration function. Furthermore, as Deloitte mention in their report: “A result in the top quartile (far left) may represent an under-resourced function (potentially corresponding to compromised service levels or quality of work).”<sup>2</sup> If Deloitte’s observation applies at the functional level then it follows that it applies even more strongly at the overall administration function level where summation of data means the impact of definitional differences is diminished, variability in results is reduced and the overall accuracy of the analysis should be improved.

Deloitte’s benchmarking data confirms SunWater’s efficiency in the administration area. We don’t believe it is appropriate to then drill down to functions or sub-functions to extract apparent savings when the grouped data indicates that SunWater has achieved first quartile performance with its chosen approach to administration. It is important to recognise that other first quartile utilities in the benchmarking database will also have variability in performance across their range of functions. The important point is that they have achieved first quartile

<sup>1</sup> Deloitte’s benchmarking results for SunWater’s administration functions are listed in Table 1 in Attachment 1.

<sup>2</sup> Deloitte, 20 July 2011, *SunWater Administration Cost Review Phase 2*, page 22.

performance by tailoring their administration functions appropriately for their market and customer base, not by achieving first quartile performance in all of their functions and sub-functions. Similarly, SunWater has tailored its administration function to our unique business requirements while achieving first quartile performance. We believe it is unreasonable to place the additional constraint on SunWater that we must also maintain all sub-functions at second quartile performance when this is not a necessary condition to achieving administrative efficiency.

Also, it does not logically follow that eliminating this variability across all functions and sub-functions will lead to overall improved performance. Attempting to extract savings from a sub-function when the overall administration function is already lean can result in compromised service levels and quality of work, and may also lead to the unintended consequence of increased costs in other functions.

Another reason why the benchmarking data should be analysed within the context of overall performance is that definitional differences exist between companies and countries in any benchmarking database. These definitional differences will explain some of the variability in performance at the lower levels. Additionally, individuals within and between companies may have different interpretations of functional definitions leading to arbitrary differences in the estimating or booking of labour between functions. This can lead to apparent differences in efficiency at lower levels that are not corroborated at a higher level of analysis. This effect will be more pronounced where functions have low numbers of FTEs, as is the case with many of the lower-level functions in SunWater.

We believe these definitional effects can lead to anomalies in the analysis and that it is appropriate to validate apparent lower level efficiencies against the performance at the higher levels in a top-down approach to the analysis. While we accept that Deloitte has supplemented their benchmarking data with additional analysis and benchmarking experience, we feel that the most important finding from the benchmarking data – that SunWater has first quartile administration performance – has been overlooked in their analysis.

We believe the importance of the higher-level performance data was demonstrated by Deloitte in their analysis of IT Service Desk and Infrastructure Support. Taken separately, Service Desk was in the third quartile while Infrastructure Support was first quartile. This suggested there were efficiency savings to be had in the Service Desk function. However, further analysis led Deloitte to conclude that: “Service Desk and Infrastructure Support should be combined to accurately reflect the cross-skilling and shared roles between the activities. Once combined, SunWater lands in the second quartile.”<sup>3</sup> We believe that if Deloitte had taken a top-down approach to their entire benchmarking analysis they would not have mistakenly identified “apparent” savings such as those identified for Service Desk in the draft report.

In summary, SunWater believes we have achieved administrative efficiencies through their Smarter Lighter Faster Initiative (SLFI). This is supported by Deloitte’s benchmarking data, which places SunWater’s administration performance in the first quartile when compared to all other utilities in the benchmarking database. While Deloitte has identified administration savings of around 2.6%, we believe this figure has been arrived at by inappropriate cherry

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<sup>3</sup> Deloitte, 20 July 2011, *SunWater Administration Cost Review Phase 2*, page 26.

picking of the benchmarking data and without appropriately incorporating SunWater’s overall excellent administration performance into the analysis.

More detailed discussion of specific aspects of the efficiency analysis follows below.

## **2.1 Accuracy of Benchmarking**

We note that in section 3.4 Deloitte states that the benchmarking analysis “highlights possible areas of efficiency improvement, however they are indicative only”. In Figure 3-5, Deloitte state that the streamlined MAE approach is applied when accuracy of between 10 – 20% is required. This would appear to mean that the benchmarking findings would be accurate to within +/- 20%. We strongly suggest that this range of accuracy is reflected when presenting the benchmarking outcomes in each figure that presents the outcomes, starting with Figure 3-7, so that the reader appreciates the level of accuracy of those benchmarks. That is, the point at which SunWater benchmarks, for each function, should also indicate the +/- 20% range.

Furthermore, the accuracy of any form of analysis typically gets worse when drilling down through to lower levels in the data. A top-down approach provides context and moderation to any findings at the lower levels and should be used to validate the approach to benchmarking. The fact that SunWater has been shown to be in the first-quartile of efficiency at the highest level should be used to guide any analysis performed at lower levels and would suggest that apparent efficiencies uncovered at the lower levels are likely to be due to definitional differences or other inaccuracies inherent in any benchmarking analysis.

## **2.2 Accuracy of the FTE Savings Identified**

In many cases, the report does not provide details about how the savings were arrived at. In many cases, the report simply asserts that the current FTEs seem high. It appears that Deloitte reached these conclusions through comparisons to a benchmark. In these cases, the report should state that the costs ‘appear high compared to benchmark’ in order to be accurate, if this reflects the basis of Deloitte’s findings. The report should then qualify that observation by referencing the accuracy of the benchmarking itself. In some cases, the report might instead conclude that certain functions were above the benchmark, but within the range of accuracy of the benchmarking. In such cases, we do not believe there are grounds to conclude that potential savings exist.

If Deloitte’s conclusions have a different basis than comparisons to benchmark (i.e. observed efficiency savings), then this should be stated rather than simply stating the costs appear high.

In other cases, Deloitte’s conclusions seem to be driven by a specific analysis or observations. For example, the findings for HR for payroll costs were based on an observation about the inefficiency of the timesheet data process. In these instances, we accept there is a stronger basis for Deloitte’s conclusions, although it remains unclear how Deloitte arrived at the specific saving. More explanation is warranted to justify Deloitte’s identified savings or efficiencies (i.e. why 0.5 FTEs and not some other value).

## **2.3 Efficiency Opportunities – Customer Payment Methods**

In table 3-7, the report states “SW has already attempted to transition customers to lower-cost payment methods (such as B-Pay), however customers have chosen to remain paying by

cheque. The report states that FTE's are as 'lean' as possible, but this "still represents an inefficiency therefore 0.25 FTE remains [as an efficiency saving]."

SunWater strongly disagrees with this finding. In essence, if this 'saving' were to be removed from the cost base, customers would receive the benefit of the saving (through slightly lower water prices) yet would continue to impose the cost to SunWater (through continuing to pay by cheque.) More importantly, the report does not recognise that payment by cheque is clearly a service that customers value as they continue to choose this method over the other, more streamlined payment options offered to them. Deloitte's finding implies that SunWater should either take away the option to pay by cheque, or somehow convince customers to stop availing themselves of this payment option (when they clearly prefer to do so). We do not believe this is realistic or desirable.

#### **2.4 Efficiency Opportunities - HSEQ**

The report concludes that "HSEQ delivers over 300 training programs per year to the business with 1.5 FTE dedicated to training. There is potential to review opportunities for consolidation of sessions" (Table 3-10). The report should set out how such training programs could be consolidated (considering that SunWater's workforce is geographically dispersed), and the additional travel costs that would be involved for many employees to travel to centralised locations for training.

Deloitte should reconsider its findings, and if it is to retain this recommendation, consider the above issues and provide more detail as to how 1.5 FTEs could in fact be saved.

#### **2.5 Cost Escalation - Electricity**

Section 3.6 of Deloitte's report states that it is not clear in SunWater's submission on the pass through of electricity costs whether:

- Changes in electricity cost associated with pumping to offstream storages should be treated differently to changes in electricity costs associated with distribution systems;
- There will be an adjustment to account for the time value of money of over or under recovered costs.

The first point appears to relate to incentives to reduce costs of pumping to off-stream storages through more efficient pumping levels or timing of pumping. SunWater does not have discretion about the timing and management of pumping to these offstream storages, as the rules for pumping are set in each Resource Operations Plan. For example, when streamflows reach a pre-defined level, SunWater must pump water into the offstream storage until that storage is full. SunWater does not have the discretion to only pump during certain times (e.g. offpeak) or when streamflows reach higher levels, as this may lead to a loss of opportunity to pump water to that storage, directly affecting the water available to entitlement holders.

On the second point, SunWater can confirm that adjustments should occur to account for the time value of money, as is common regulatory practice.

SunWater is preparing a separate submission containing updated forecasts for electricity costs taking into account factors such as the impact of the carbon tax and the upcoming retail tariff review. The application for pass-through charges for electricity is then expected to be limited to factors that could not be foreseen by SunWater at the time of forecasting.

## **2.6 Cost Escalation - Labour**

Deloitte has noted in their report that SunWater's 2.5% escalation rate for labour cost forecasts is conservative:

*"... a recent report by Deloitte Access Economics ... forecasts an average increase in the labour costs facing Queensland's utilities sector between 2011-12 and 2017-18 of 4.3 per cent. Taking these factors into account, we consider SunWater's forecast of labour costs to be conservative, in that the evidence suggests it is likely the wage increases commanded by the labour resources it requires will be greater than 2.5%."*<sup>4</sup>

So while Deloitte have identified apparent efficiency savings in SunWater's administration costs it should be noted that these savings are largely offset by our conservative forecast of labour costs (i.e. the proposed 2.6% saving versus a 1.8% under forecast of labour costs). So, by Deloitte's own analysis, SunWater will largely achieve Deloitte's overall benchmark target in dollar terms. This further supports SunWater's position that the Deloitte report should not lead to any downward adjustment to SunWater's forecast cost base.

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<sup>4</sup> Deloitte, 20 July 2011, *SunWater Administration Cost Review Phase 2*, page 40.

### 3 Cost Allocation Methodology

As previously outlined in SunWater's February 2011 information paper on the allocation of its centralised costs<sup>5</sup>, SunWater's proposed cost allocation methodology includes the allocation of its indirect and overhead costs on the basis of forecast labour costs. This allocator was applied across all of SunWater's cost categories on the basis that it has a strong positive correlation between the costs being allocated and the services provided.

In its report, Deloitte presented its views on cost drivers for a number of key overhead functions and recommended a number of alternative drivers for cost allocation. SunWater does not agree with Deloitte's findings in this report because we believe that Deloitte has made simplifying assumptions about cost correlation that are, at worst incorrect, or at best are no more precise than direct costed labour. Consequently, there is no strong rationale for SunWater to change our allocation approach and incur additional costs from adjusting its systems and processes

Imposing multiple drivers, or a different approach to cost allocation, without evidence of that approach being more accurate will impose significant cost, management effort and complexity to the business with little or no benefit.

#### **3.1 Qualitative Approach to Identifying Alternative Allocators**

Deloitte has relied on their qualitative understanding of the cost drivers when assessing alternative allocators. SunWater believes it is inappropriate to select drivers based on intuition and experience alone without also confirming with rigorous analysis that a "causal relationship" does in fact exist within SunWater's business. In addition, this causal relationship needs to be stronger than that for the Direct Costed Labour, for both individual drivers and for the driver suite as a whole, in order to assess that a proposed alternative is in fact an improvement on the current method of cost allocation.

Cost allocation is by definition a quantitative process and we believe that quantitative measures must be used to drive any decisions to change the allocation methodology. While qualitative measures can inform decisions, the only way to be sure that an alternative driver is in fact an improvement on direct costed labour is to confirm, quantitatively, that the alternative driver has a stronger causal relationship with the costs in question. Deloitte has made assertions about improved drivers based on their qualitative information but did not take the required step of demonstrating qualitatively that the proposed alternate drivers were in fact an improvement on direct costed labour.

SunWater's approach adopts a single driver (direct labour) on the basis that there is a strong positive correlation between direct labour costs and centralised functions (having regard to specific allocation of some indirect costs to relevant activities (e.g. dam safety to dam service contracts)). SunWater's rationale is set out in detail in various submissions to the QCA.

The Deloitte report sets out a range of alternatives, some of which appear to be based on an (assumed) causal relationship, and others on a weaker relationship (e.g. cost correlation rather

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<sup>5</sup> [www.qca.org.au/files/W-SunWater-SubIrrigationPricesSunWaterSchemes11-16-AllocationCentralisedCostsSupInfo-0311.pdf](http://www.qca.org.au/files/W-SunWater-SubIrrigationPricesSunWaterSchemes11-16-AllocationCentralisedCostsSupInfo-0311.pdf)

than causation). SunWater believes that the Deloitte report has not provided a compelling case to require a change of SunWater's allocation methodology.

### **3.2 Single Cost Allocator is Water Industry Standard**

The Deloitte report suggested that the use of multiple drivers for overhead cost allocation is preferable to the single Direct Costed Labour driver currently used by SunWater. However, the Deloitte report indicates that the majority of regulated water utilities use a single driver to allocate all centralised function overheads, including the Gladstone Area Water Board (regulated by the QCA) and the State Water Corporation of NSW (regulated by IPART).

A single driver approach is commonly applied to overhead allocation because it follows the principles offered by Deloitte in that:

- It relies on a driver with an accurate data source;
- Similar types of costs are treated consistently;
- It provides a balance between simplicity and accuracy; and
- It is aligned with other industry participants.

Conversely, by moving to a multiple driver approach, as suggested by Deloitte, overhead allocation would be:

- Reliant on driver data that is generally more problematic and subjective;
- Introduce complexity without a compensating increase in cost allocation accuracy; and
- Would mean SunWater is not aligned with other industry participants.

SunWater believes that there is significant regulatory precedent for using a single allocator for administration costs for water utilities.

The alternative drivers suggested by Deloitte for a number of administration functions are discussed in more detail in the following sections of the submission.

### **3.3 Procurement**

Deloitte recommend that the volume of transactions per service contract (relating to suppliers) is the most appropriate driver of procurement cost and effort, and failing that, total cost should be used. This implies that both these approaches are materially better than using direct costed labour.

The number of supplier transactions is not an appropriate driver as a significant proportion of SunWater's invoices relate to minor items of expenditure that do not require significant effort from procurement.

For example, SunWater receives many low-value invoices (e.g. stationary) which would distort the allocation of procurement costs. Moreover, a significant amount of procurement effort may go into the supply of a good or service that involves only a few invoices (e.g. a major construction contract) or a single supplier (e.g. electricity).

Moreover, adopting transactions per service contract will require SunWater to accurately forecast these transactions into the future. We also note that in Table 4-4, Deloitte state “data sources that are inherently inaccurate, such as management estimates, should be relied upon as infrequently as possible”. Adopting transaction numbers as the CAB will require SunWater to estimate, with precision, the number of transactions with suppliers for each service contract, over a 5-year period. This is far more difficult, and prone to error, than estimating labour costs which are more stable. For example, the volume of transactions per service contract will vary depending on changes in the frequency of letting those contracts, how works and other supplies are ‘packaged’ or disaggregated into the future, and whether the number of suppliers will change into the future.

Using total direct costs will not recognise that some costs involve very little procurement effort (e.g. council rates) while others will involve significant effort. Hence a series of adjustments to give weighting to the procurement effort required for various costs would be required for direct costs to be a ‘substantial’ improvement to direct costed labour. Such adjustments would involve additional effort and add complexity to the cost allocation process.

In short, Deloitte’s recommendations:

- Would impose significant costs and effort on SunWater to forecast transactions for each service contract, compared to using direct costed labour;
- Would involve far greater forecasting risk and error than direct costed labour;
- Are not a substantial improvement to using direct costed labour as the number of transactions is not necessarily a better reflection of procurement effort, as some transactions will have involved far greater effort than others; and
- Would unduly impose further costs to SunWater and customers through changes to its systems.

### **3.4 Asset Management**

Deloitte state that direct total cost should be adopted to allocate asset management costs as this better captures the effort of asset management staff. We believe this qualitative assessment is inaccurate and the fact that direct total costs includes many costs that are not related to Asset Management effort (e.g. weed control) mean that it is not conclusively a better allocator of costs than direct costed labour. Taking the nominal difference in outcomes between direct total cost and direct costed labour, and the fact that direct total cost has not been demonstrated to be a superior allocator of costs, SunWater believes that direct costed labour should be retained as the preferred allocator of Asset management costs.

Moreover, the asset management effort in a regulatory period will not translate to capital expenditure over the same timeframe, given asset management is undertaken on a long-term timeframe. Indeed, the asset management task predominantly relates to establishing and implementing systems and processes to monitor asset condition, and implement asset management strategies to meet service outcomes. The level of effort required will not always translate to direct expenditure (including capital expenditure). In fact, in many cases good asset management can result in deferral of major expenditure.

### **3.5 Water Accounts**

In relation to customer support, Deloitte state that “customer numbers is a strong driver for this aspect of the function, as those Service Contracts with the most customers will likely generate the most WAE-related enquiries which are subsequently resolved by water accounts”.

This is an overly simplistic observation in our view. For example, some schemes have many very small customers whose accounts are easy to administer and do not have many (if any) WAE-related enquiries. For example, many customers typically use water for rural residential purposes (e.g. Mareeba) and do not have the same level of concern or interest as larger users.

Most customer transactions are made within a system using batch processing. Many transactions, such as temporary trades, can be conducted on line. In water supply schemes with more complex rules (as set out in ROPs) there will be more manual intervention and approval required. These schemes will consume more time and effort compared to those with simpler or easier-to-administer arrangements that can be processed easily. There will be some correlation between this degree of effort and direct labour in each WSS.

In closing, we suggest that the report should provide a more comprehensive analysis (and justification) of whether customer numbers is a strong driver. We do not believe that the report presents a conclusive case that customer numbers is a substantially better driver than direct labour and the change from the existing CAB is therefore not justified.

### **3.6 IM General Manager and Service Delivery**

Deloitte state that direct total cost is a more suitable driver on the basis that the greater the cost of a service contract, the more likely it is that the attention of these managers will be directed towards that area of the business. This could also be said for the revenue from a service contract, the commercial risks associated with that contract and the profitability of that service contract.

It is equally true (or indeed likely to be more correct) that management of the operational aspects of the business will be focused on areas of greater operational complexity, which can be correlated to direct labour effort.

We believe that adopting direct costs is no more precise than using direct labour. There is no compelling case to change approach. We also note that Deloitte’s proposed change would have a small change to cost allocation outcomes (circa 7% for bulk water and 2% to distribution).

### **3.7 Increased Costs Associated with Introducing Additional Cost Allocators**

We note that Deloitte have identified only a few costs that should be allocated using a different cost allocation basis (CAB), on the basis that such a change would represent a substantial improvement to using direct costed labour. However, the implementation of these recommendations will lead to increases in administration costs due to the extra effort to maintain a more complicated cost allocation methodology.

We have analysed the cost of changing SunWater’s financial systems to accommodate the recommended changes, and estimate this cost at \$400k to \$450k comprising:

- Scoping required changes: \$150k - \$200k
- Changes to financial model - \$150k
- Changes to SAP - \$100

We also estimate that we’d require an additional 0.3 FTEs to manage and administer a cost allocation system that involves several more drivers in addition to direct labour. For example, there is a requirement to forecast and monitor actuals for each additional driver. In general, we do not agree that the changes proposed by Deloitte can be justified given this additional cost.

### ***3.8 Additional Comments on Cost Allocation***

The recommendations and notes in Table 4-3 do not always accurately convey the findings in the body of the report, for each function. For example, the findings for Finance as presented in the table do not convey the same message and riders as in the body of the report. We suggest the table be revised to better reflect the conclusions, to avoid confusion.

In Table 4-4, under the row “Treat similar types of costs consistently - admin costs to schemes”, the report states that “some functions whose costs may not be completely fixed with respect to customer demand, such as Customer Service within Water Accounts, ...”. While we do not necessarily agree with this statement, the report should be clearer that by ‘demand’ it is referring to customer numbers, and not the volumes taken. That is, there is no evidence to suggest that Customer Service costs would or could vary with the volume of water taken by customers.

## Attachment 1

**Table 1 – Benchmarked Administration Costs (No. FTEs per 100 total FTEs)**

	SunWater	Top quartile	2nd quartile	3rd quartile	4th quartile
Taxation	<b>0.2</b>	0.16	0.25	0.33	0.72
Accounts payable and receivable	<b>1.5</b>	1.1	1.6	2.6	5.6
Budgeting and financial planning	<b>0.4</b>	0.3	0.5	0.7	2.2
Insurance renewal and claims	<b>0.12</b>	0.16	0.29	0.4	1.01
Financial analysis and performance	<b>1.5</b>	0.7	1	1.3	3
IT service desk	<b>0.8</b>	0.5	0.7	0.9	2.6
Infrastructure support	<b>0.9</b>	0.9	1.3	2	3.4
Business systems analysis and development	<b>2.2</b>	1.6	2.1	3	8.2
Library and hard copy file mgt	<b>0.3</b>	0.07	0.13	0.2	1.31
HR strategy and planning	<b>0.18</b>	0.08	0.14	0.21	0.54
Recruitment and exit	<b>0.48</b>	0.13	0.16	0.24	0.91
Industrial relations	<b>0.34</b>	0.08	0.11	0.18	0.44
Management, training and dev	<b>0.63</b>	0.46	0.58	0.79	1.52
Remuneration mgt and advice	<b>0.13</b>	0.42	0.51	0.69	1.88
Payroll	<b>0.47</b>	0.17	0.23	0.3	0.68
Customer accounts	<b>0.4</b>	1.3	2	2.8	7.3
Customer enquiries and outreach	<b>0.9</b>	4.1	5.2	6.6	10.9
Customer service management	<b>0.3</b>	0.25	0.55	1	3.25
Health and safety	<b>1</b>	0.3	0.4	0.6	1.2
<b>per 100 total FTEs</b>	<b>12.75</b>	<b>12.8</b>	<b>17.8</b>	<b>24.8</b>	<b>56.7</b>