



CHESS MANAGEMENT ACCOUNTING REPORT
ACTUALS REVERSED, RECORDED AND REVERSED COSTS FOR THE PERIOD ENDING AUGUST 31, 1988

	PROJECT TO NOVEMBER 1988				TO AUGUST 1988				PROJECT TO DATE			
	ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE	
	TO NOV 88	TO NOV 88	TO NOV 88	DEC 88 - AUG 88	TO AUG 88	DEC 88 - AUG 88	DEC 88 - AUG 88	DEC 88 - AUG 88	TO AUG 88	TO AUG 88	TO AUG 88	TO AUG 88
\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Revenue	314	3	314	41	41	0	41	0	355	0	355	0
CAPITAL COSTS												
EQUIPMENT	7,621	9,111	1,489	1,488	0	0	(1,488)	0	9,087	8,111	876	970
FITOUT	309	321	12	0	150	150	150	150	309	471	162	162
	7,930	9,432	1,501	1,488	150	150	(1,346)	150	9,396	8,582	814	814
EQUIPMENT COSTS												
MAINTENANCE COSTS	312	347	35	111	66	66	(45)	66	423	413	(10)	(10)
STATE COSTS												
PERMANENT STAFF & PAYROLL OH	5,467	5,456	(11)	965	470	470	(495)	470	6,435	5,926	(509)	(509)
MOTOR VEHICLE EXPENSES	111	125	14	30	10	10	(20)	10	141	135	(6)	(6)
CONTRACTORS	8,428	8,465	37	510	432	432	(78)	432	8,887	8,887	0	0
STAFF SUPPLIES	18	20	2	4	2	2	(2)	2	22	21	(1)	(1)
STAFF TRAINING	29	25	(4)	3	2	2	(1)	2	32	27	(5)	(5)
STAFF RECRUITMENT	34	22	(12)	3	0	0	(3)	0	37	22	(15)	(15)
STAFF EXPENSE CHARGE	770	853	83	24	43	43	(19)	43	794	806	(12)	(12)
STAFF EXPENSE RECOVERY	(1,085)	(1,048)	37	(162)	(65)	(65)	97	(65)	(1,259)	(1,134)	(125)	(125)
	13,790	13,907	116	1,368	874	874	(494)	874	15,158	14,780	(378)	(378)
OCCUPANCY COSTS												
OCCUPANCY SYDNEY	1,452	1,150	(302)	130	87	87	(43)	87	1,282	1,217	(65)	(65)
OCCUPANCY MELBOURNE	135	135	0	22	11	11	(11)	11	157	146	(11)	(11)
	1,587	1,284	(303)	152	98	98	(54)	98	1,439	1,363	(76)	(76)
TRAVEL & ENTERTAINMENT												
TRAVEL	802	632	170	68	44	44	(24)	44	670	688	(18)	(18)
PUBLIC RELATIONS	232	238	6	30	11	11	(19)	11	262	269	(7)	(7)
	833	910	77	98	55	55	(44)	55	932	955	(23)	(23)
LEGAL & PROFESSIONAL												
AUDITORS	963	1,148	185	143	89	89	(54)	89	1,106	1,237	(131)	(131)
LEGAL FEES	885	1,003	118	136	10	10	(126)	10	1,071	1,013	(58)	(58)
	1,848	2,151	303	279	99	99	(230)	99	2,177	2,250	(73)	(73)
ADMINISTRATION												
PHOTOCOPYING COSTS	31	31	0	1	2	2	(1)	2	32	33	(1)	(1)
BOOKS & PUBLICATIONS	263	73	(190)	60	8	8	(52)	8	323	82	(241)	(241)
INSURANCE	108	109	1	15	11	11	(4)	11	121	119	(2)	(2)
TELECOMMUNICATIONS COSTS	194	189	(5)	0	13	13	(13)	13	195	201	(6)	(6)
POSTAGE & COURIER	150	176	26	23	18	18	(5)	18	179	188	(9)	(9)
STATIONERY & SUPPLIES	163	153	(10)	23	12	12	(11)	12	188	165	(23)	(23)
DIRECTOR FEES	458	457	(1)	72	38	38	(34)	38	530	493	(37)	(37)
PAYROLL TAX	25	32	7	5	3	3	(2)	3	34	34	0	0
	1,293	1,213	(80)	209	102	102	(107)	102	1,636	1,316	(320)	(320)
TOTAL DIRECT EXPENSES	27,394	29,244	1,850	3,734	1,424	1,424	(2,310)	1,424	31,128	30,669	(459)	(459)
MANAGEMENT CHARGES												
ISO FACILITIES MANAGEMENT	618	579	(39)	46	78	78	(32)	78	667	757	90	90
DISK STORAGE CHARGE	21	31	10	0	0	0	0	0	31	31	0	0
CAMP CHARGES	32	32	0	0	0	0	0	0	32	32	0	0
BACKBONE NETWORK LAUSEM CHARGE	205	188	(17)	0	0	0	0	0	206	188	(18)	(18)
COMMUNICATION COSTS	244	210	(34)	1	20	20	(19)	20	244	230	(14)	(14)
ADMINISTRATION CHARGES	153	152	(1)	42	19	19	(23)	19	226	201	(25)	(25)
	1,284	1,222	(62)	92	117	117	(24)	117	1,376	1,439	62	62
TOTAL PROJECT COSTS	28,363	30,566	2,203	3,786	1,541	1,541	(2,245)	1,541	32,149	32,107	(42)	(42)
REVENUE COSTS												
REVENUE	1,523	1,491	(32)	878	191	191	(767)	191	2,501	1,681	(820)	(820)
TOTAL COSTS	29,887	32,057	2,170	4,374	1,732	1,732	(3,053)	1,732	34,650	33,789	(861)	(861)