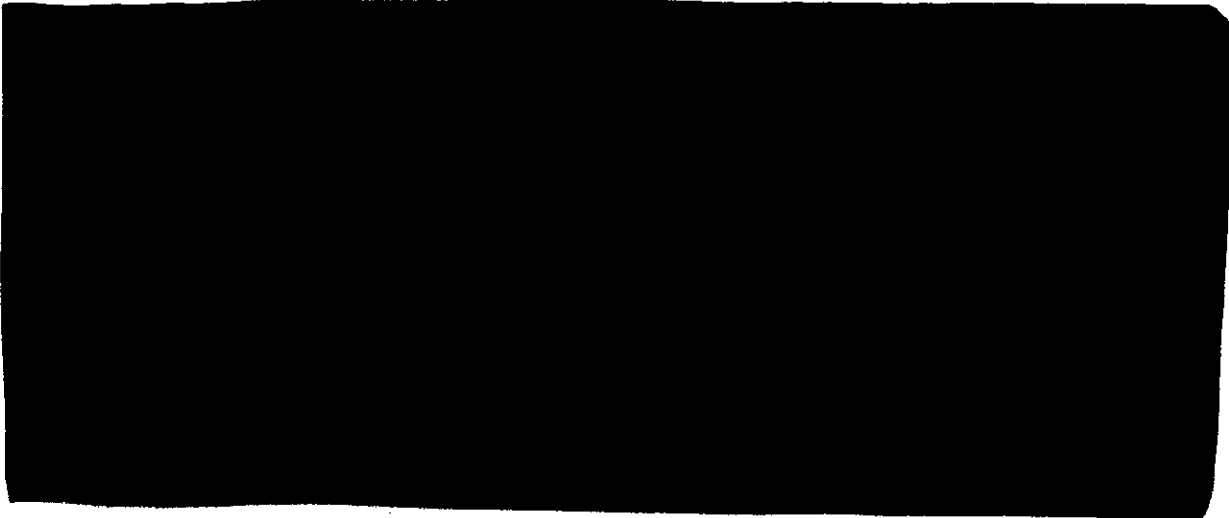


- 6.1.3 in addition to the information required under Clauses 48.3 to 48.5, provide details of: (i) the length of time that the Service Employees and Key Staff members have been assigned to the provision of Services under the Agreement; (ii) the proportion of the relevant individual's total working time that is assigned to the provision of Services under the Agreement; and (iii) any other information reasonably requested by the Retained Organisation;
- 6.1.4 work with the Retained Organisation and use its reasonable endeavours to minimise any exit liabilities for the Retained Organisation (including those set out in Clauses 48 and 49 of the Agreement) arising as a result of the termination (whether in whole or in part) or expiry of this Agreement. The Parties agree that such reasonable endeavours shall include (without limitation) regular, periodic review of levels of service efficiency and the active identification of areas of service provision in respect of which efficiency savings and reduction in head count may be possible, and the Service Provider shall present the output of such reviews to the Retained Organisation as Cost Reduction Proposals; and



6.2 The Parties acknowledge that the Two-Tier Workforce Code (as referred to in Clause 13.11 of the Agreement) has not applied to the Service Provider since 2010.

6.3 In this Agreement, the Parties agree that any obligation of or restriction on the Service Provider in each case which relates to Service Employees (including, for the avoidance of doubt, Key Staff) shall be deemed where applicable to include an obligation on the Service Provider to procure that the SP Employer shall meet such obligation or comply with such restriction.

7 MANAGEMENT BONUS

7.1 Subject always to the provisions in this paragraph 7, the Service Provider shall ensure that, with effect from 1 January 2016, to the extent that any bonus paid and recharged as Management Bonus (in accordance with paragraph 7.7 below) to the Key Staff identified in Part B of Schedule 24 (hereinafter referred to as the “**Relevant Executives**”) shall form part of the Service Costs and is payable by the Retained Organisation as part of the Costs Payment, such Management Bonus shall be determined by reference to only (i) the amount of Savings delivered; and (ii) the individual Competencies of the Relevant Executives. No other bonus or incentive in respect of the Relevant Executives shall be payable by the Retained Organisation or form part of the Service Costs.

7.2 The maximum amount of bonus which may be earned by and paid to each Relevant Executive in each Contract Year (as amended in paragraph 7.9.7 below) (being the “**Maximum Bonus Earning Potential**”) shall be determined by multiplying the salary of the individual by the on-target bonus percentage entitlement and then multiplying the figure by the maximum bonus weighting of 1.5, demonstrated by way of formula as follows:

$$(BS \times OTBP) \times MBW = MBEP$$

Where:

BS = base salary of the Relevant Executive

OTBP = the on-target bonus percentage setting out the percentage of the Relevant Executive’s base salary which they are able to earn for on-target performance.

MBW = 1.5

MBEP = Maximum Bonus Earning Potential

7.3 The criteria to be applied and under which each Relevant Executive will have the opportunity to achieve their Maximum Bonus Earning Potential for each Contract Year shall be comprised as follows (being the “**Bonus Criteria**”):

- 7.3.1 75% of the Bonus Criteria shall be based on achievement of the Consumables Procurement Savings Targets and/or Capital Solutions Savings Targets for the relevant Contract Year (the "**Procurement Savings Target**") in line with the following split for each Relevant Executive:
- (i) where a Relevant Executive is indicated as subject to the Consumables Bonus Scheme, such individual's Procurement Savings Target shall be wholly based on the Consumables Procurement Savings Targets;
 - (ii) where a Relevant Executive is indicated as subject to the Capital Bonus Scheme, such individual's Procurement Savings Target shall be wholly based on the Capital Solutions Savings Targets;
 - (iii) where a Relevant Executive is indicated as subject to a combined Bonus Scheme as indicated in Part B of Schedule 24, such individual's Procurement Savings Target shall be based on 75% for Consumables Procurement Savings Targets and 25% for Capital Solutions Savings Targets;
- 7.3.2 10% of the Bonus Criteria shall be based on achievement of the Costs Savings Targets for the relevant Contract Year; and
- 7.3.3 15% of the Bonus Criteria shall be based on assessment of competencies of the Relevant Executive based on the relevant policies and practices for assessing the same in place within the SP Group (the "**Competencies**").
- 7.3.4 The proportions of Bonus Criteria relating to Savings Targets in the above paragraphs shall be calculated on a straight-line basis.
- 7.3.5 Where there is a partial termination of this Agreement, the Parties will discuss in good faith to agree any changes to the Bonus Criteria and/or split of Consumables Procurement Savings Target and/or Capital Solutions Savings Target arising as a consequence of the partial termination.

- 7.4 The amount of bonus to be paid to each Relevant Executive shall be determined aggregating each individual's total percentage achievement of each element of the Bonus Criteria and multiplying such overall percentage against the individual's Maximum Bonus Earning Potential (such amount being the "Bonus Payment"). This is illustrated in more detail in Annex 2 to this Schedule.
- 7.5 The Service Provider shall enable the Retained Organisation to provide input into the assessment of each Relevant Executive's performance as against the Competencies. The Service Provider shall take into account any such input from the Retained Organisation as part of the process and shall provide the Retained Organisation with the final assessment of the Relevant Executives following completion of the process within the SP Group.
- 7.6 Following finalisation of the calculation of each Relevant Executive's achievements as against each of the Bonus Criteria for each Contract Year (usually within 90 Business Days of the end of the relevant Contract Year), the Service Provider shall provide to the Retained Organisation details of the Bonus Payments to be made to each Relevant Executive, to include:
- 7.6.1 the achievement of the Procurement Savings Target calculated on a consistent basis in accordance with paragraphs 4 and 5 of this Schedule 42;
 - 7.6.2 the final assessment of any of the Relevant Executives as against the Competencies;
 - 7.6.3 the achievement of the Costs Savings Target calculated on a consistent basis in accordance with paragraph 2.2 of Schedule 23; and
 - 7.6.4 any other relevant information reasonably requested by the Retained Organisation.
- 7.7 Subject to paragraph 7.8 below, the Bonus Payment shall for the purposes of paragraph 7 of this Schedule 42 be deemed the "Management Bonus", and shall form part of the Service Costs and will be payable by the Retained Organisation as part of the Costs Payment.

7.8 Where the Retained Organisation disagrees on reasonable grounds with the information relating to the final assessment of any of the Relevant Executives as against the Competencies provided by the Service Provider in paragraph 7.6.2 above, the following provisions shall apply:

7.8.1 the Retained Organisation shall be entitled to give notice to the Service Provider within 20 Business Days of receipt of the final assessment, such notice to be given to the line manager(s) of the relevant Relevant Executive in question;

7.8.2 the parties shall then discuss and agree (on a confidential basis) whether or not any the disputed element of the Bonus Payment in respect of the relevant Relevant Executives shall form part of the Costs Payment,.

7.8.3 where the parties cannot reach agreement, the Retained Organisation shall be entitled to withhold payment of, only that part of the Bonus Payment and the Service Provider shall then be entitled to treat such matter as a Dispute to be dealt with under the Dispute Resolution Procedure;

7.8.4 The parties acknowledge and agree that any disagreement under this paragraph 7.8 shall not affect the entitlement of the Relevant Executive to receive their Bonus Payment but will affect whether or not the relevant element of the Bonus Payment is included in the Costs Payment.

7.9 It is acknowledged and agreed by the Parties that:

7.9.1 the Relevant Executives will have the option to sacrifice an element of their Bonus Payments to acquire shares in the Guarantor as part of a share-matching scheme operated by the SP Group (the "SMS"). This shall have no effect on the calculation of the Management Bonus (and for the avoidance of doubt the fact that any element of the Bonus Payment is sacrificed shall not of itself impact on whether such element shall form part of the Service Costs and accordingly whether it is payable by the Retained Organisation as part of the Costs Payment). Any additional amounts required to be paid by the Service Provider in respect of any payments due under the SMS shall be for the account of the Service Provider and shall not form part of the Service Costs and shall not be payable by the Retained Organisation as part of the Costs Payment;

7.9.2 subject to paragraph 7.9.3, the Service Provider shall be entitled to pay or otherwise offer the opportunity for the Relevant Executives to earn bonuses or other incentives not authorised as part of the Costs Payment by the Retained Organisation, being Long-Term Incentives, the SMS and any other arrangements operated by the SP Group from time to time;

7.9.3 for the avoidance of doubt:

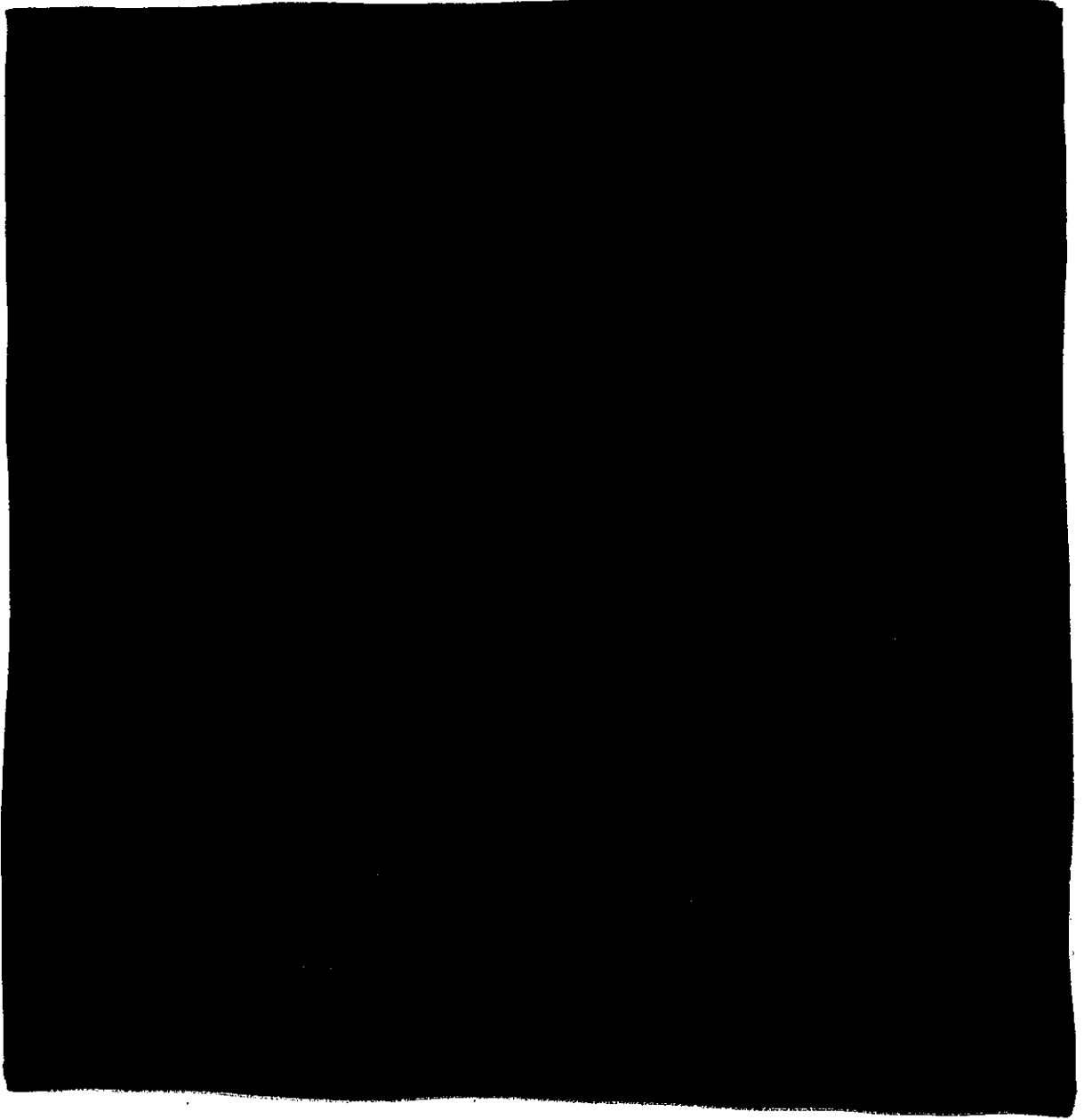
- (i) in respect of the Relevant Executives, any bonus or other incentive, not being the Management Bonus, to include arrangements such as the Stock Appreciation Rights Plan and Performance Share Plan each as operated by the SP Group as at 30 July 2015 ("**Long-Term Incentives**") and the SMS shall be for the account of the Service Provider and shall not form part of the Service Costs and shall not be payable by the Retained Organisation as part of the Costs Payment from 1 October 2015; and
- (ii) in respect of any other Service Employees, any costs related to Long-Term Incentives and the SMS shall be for the account of the Service Provider and shall not form part of the Service Costs and shall not be payable by the Retained Organisation as part of the Costs Payment from 1 October 2015.

7.9.4 in this Agreement, any obligation of or restriction on the Service Provider in each case which relates to the Key Staff and Relevant Executives shall be deemed where applicable to include an obligation on the Service Provider to procure that the SP Employer and SP Group where necessary shall meet such obligation or comply with such restriction;

- 7.9.5 this paragraph 7 shall not apply to the annual bonuses payable to the Relevant Executives for the period 1 January 2015 to 31 December 2015 inclusive, excluding the costs relating to any Long-Term Incentives or additional costs related to SMS as referred to in paragraph 7.9.1 above, such bonus which shall remain in line with the current terms as in existence on the Variation Date and shall form part of the Service Costs and will be payable by the Retained Organisation as part of the Costs Payment in respect of the period from the Variation Date to 31 December 2015. For the avoidance of doubt, this paragraph 7.9.5 applies to the Relevant Executive's annual management bonus for 2015 only;
- 7.9.6 where any Relevant Executive ceases to be employed or otherwise engaged in the provision of the Services prior to the end of the relevant Contract Year, save where the Relevant Executive's employment is terminated for cause or by resignation of the Relevant Executive, the Bonus Payment payable to that Relevant Executive shall be adjusted pro rata as from the date of cessation of their employment in the Services up to the end of the relevant Contract Year (as amended by paragraph 7.9.7); and
- 7.9.7 for the purposes of this paragraph 7 of Schedule 42, reference to Contract Year 1 shall be deemed to be a reference to the period 1 January 2016 to 31 December 2016 inclusive, and accordingly the relevant Savings Targets for Contract Year 1 shall be adjusted on a pro rata basis. The relevant Management Bonus payable for Contract Year 3 shall be adjusted on a pro rata basis.

Annex 1 – Calculation of the Capital Solutions Savings

Savings Type	Explanation	Existing Libra Savings	Savings Share applicable Y/N	In Scope Save Share
Medical Equipment - Framework Savings	The difference between trust direct price and banded price received via the NHS SC framework	Y	N	N
PACS/RIS - Framework Savings	The difference between Connecting for health price and price received via the NHS SC framework	Y	N	Y
Mobile Relief Services - multiple month versus single month price	Initial hire would not generate a saving, a subsequently planned and longer term use price would be compared against initial hire price	Y	N	N
Maintenance - Framework Savings	The difference between a customer direct quotation and the price received via the NHS SC framework	Y	N	Y
Medical equipment beat framework price - Options	The difference between NHS SC Framework price for options and the price paid by the customer	Y	N	N
Medical Equipment beat framework price - Core	The difference between NHS SC Framework price by price band for the core specification and the price paid by the customer	Y	Y	Y
PACS/RIS - beat Framework price	The difference between NHS SC Framework price and the price paid by the customer	Y	Y	Y
Maintenance - beat framework price	The difference between NHS SC Framework discount by year and the price paid by the customer	Y	Y	Y
Maintenance - switch provider versus OEM price	The difference between the price paid for a maintenance contract by an existing maintenance service contract provider and another on the NHS SC framework	Y	Y	Y
Maintenance - on time renewal Saving	The saving achieved by renewing a maintenance contract within a specified deadline as stipulated by the supplier	Y	Y	Y
Leasing - Average price tendered versus price achieved saving	The difference between the average price submitted for each NHS SC leasing framework opportunity and the price paid by the customer for the winning submission	N	N	N
Supplier management fees	Surplus Revenues generated by the capital solutions business	N	N	Y



Schedule 14 – Schedule 43 (Neutral Logistics Solution)

Schedule 43 (Neutral Logistics Solution)

1. For the purposes of delivering a neutral logistics provider solution, the Services shall be divided into separate components in a menu of services as follows:
 - a. Catalogue management;
 - b. Order management and purchase to pay process;
 - c. Warehousing;
 - d. Order picking and packaging; and
 - e. Delivery, including returns management

collectively the "**Service Components**". Other categories can be added to the above on agreement of the Parties. The Service Components shall also include the Service Provider's customer services if the Service Provider is delivering any of the Service Components on a neutral logistics provider model.

2. The Parties shall agree an indicative price list for the provision of each Service Component on a per Approved Product line or relevant unit basis. The Service Provider shall provide the Retained Organisation with as much information and data as possible (particularly the unit cost information) to allow the Retained Organisation to make an informed comparison between the total unit cost using the neutral logistics provider solution offered by the Service Provider as opposed to using alternative, third party services. Such price list shall incorporate a profit element to ensure that the neutral logistics provider solution is not cross-subsidised and a comparison with equivalent services provided by a third party can be made on a like-for-like basis.
3. The Parties shall agree and implement promptly and in good faith a transition plan to move the Service Components to delivery via a neutral logistics provider model, including agreement of any related costs. Such plan shall be agreed with a view to implementing the neutral logistics provider model for up to two product categories (or any number of Approved Products within those two categories) at the Retained Organisation's request and election within two months' of the Variation Date in line with the process set out in paragraphs 5, 6 and 7 of this Schedule 43.
4. The Service Provider shall ensure that its proposals for a neutral logistics provider model and the transition activities are as simple and accessible as possible to encourage the transfer to such model.

5. The Service Provider shall, on receipt of three months' notice in writing from the Retained Organisation (and a minimum of five months' notice from the Variation Date), provide the neutral logistics provider solution for such additional Approved Products and/or product categories as are listed in the notice.
6. Following receipt of a notice from the Retained Organisation to move an existing Approved Product or category to the neutral logistics provider model, the Service Provider shall, within 15 Business Days of receipt of the Retained Organisation's notice, issue a business case to the Retained Organisation outlining any consequences of implementing such change for the wider Agreement, including providing details of any impact on service delivery and also any impact on the Service Costs and Savings. The Retained Organisation may, within 15 Business Days of receipt of such business case, either approve the relevant move to the neutral logistics provider model (in which case the Service Provider shall promptly implement such change in line with the timescales set out in the business case) or withdraw its request for such move.
7. If the costs vary (as set out in the relevant business case) as a result of the implementation and operation of the neutral logistics provider model, such variations shall be reflected:
 - a. in the calculation of the Service Costs for the purposes of calculating the Remuneration and also the operation and provision of the Open Book Information under Clause 53 of this Agreement; and
 - b. through an equivalent change (either upwards or downwards as appropriate) in the Baseline Costs against which the Costs Savings Target is measured.
8. If the Service Provider can demonstrate that the implementation and operation of the neutral logistics provider model has resulted in the Service Provider being unable to make any planned Savings then the relevant Savings Target shall be adjusted accordingly.
9. The Parties agree that any Approved Products distributed and Services provided as part of the neutral logistics provider solution shall not:
 - a. contribute to the Savings unless otherwise agreed by the Parties; and
 - b. be included within the Performance Measuring System to the extent that such Performance Measuring System is applicable to Supply Chain Services which would include any or all of the Service Components. The Parties agree that the Service Components delivered via a neutral logistics provider solution shall instead be the subject of the Service Component Measurement System and the

Service Provider's performance under such regime shall not be included in the calculation of any Profit Payments in accordance with the provisions of Part D of Schedule 15 (Remuneration, Rebasing and Adjusting) and Part C of Schedule 23 (Key Performance Indicators) unless otherwise agreed by the Parties.

Schedule 15 – Schedule 44 (Pricing and Approved Product Terms)

Schedule 44 (Pricing and Approved Product Terms)

1. [Not used]
2. In order to achieve efficiencies in the delivery of the Services, the Parties intend to develop a reduced sub-set of the Approved Products, such that there is a more limited range of specifications for the Approved Products available. These shall be the Core Products. The Core Products shall be determined by the Retained Organisation.
3. The Service Provider shall provide a task force of Service Employees ("**Task Force**"). The primary role of the Task Force shall be to support the Customer with the implementation of the entire Core Range prior to 30 September 2018, subject to the Retained Organisation defining the Core Range, and proceeding in line with the agreed Category Management Plans. Once the Core Range has been implemented, the Service Provider shall, on the written request of the Retained Organisation in accordance with the process set out below, remove all Approved Products from the Catalogue which are not Core Products.
4. Subject to agreement between the Parties in respect of any additional costs which may be incurred, the Service Provider shall also procure that the Task Force undertakes other tasks as and when requested by the Retained Organisation and related to this Agreement. These could include (but are not limited to) providing support and information to enable the creation of the generic product specifications for the Core Products.
5. In addition, the Service Provider shall procure that a further task force of Service Employees works with the Retained Organisation and the wider RO Group to agree standardised specifications for capital equipment. The Service Provider and Retained Organisation shall collectively (with appropriate leadership from the Service Provider) ensure that the task is completed with appropriate clinical engagement to deliver the specifications.
6. The Service Provider's activities under paragraphs 3 and 5 above shall be part of the Service Provider's provision of the Services and there shall be no additional costs payable to the Service Provider (including no additional staff costs) in respect of the delivery of these activities, unless otherwise agreed in advance by the Retained Organisation.
7. The Service Provider shall promptly make any additions, deletions or variation to the Approved Products as required by the Retained Organisation from time to time, including but not limited to:
 - a. subject to paragraph 1 above, varying the Service Fee applied to a Stock Keeping Unit; and

- b. if the Retained Organisation (or the RO Group) is able to source a product equivalent to the relevant Stock Keeping Unit for a price lower than that at which the Service Provider supplies it to the Customers, listing the relevant Retained Organisation (or RO Group) sourced product (and where applicable using the neutral logistics services provided by the Service Provider in connection with the provision of that Stock Keeping Unit).
8. Subject to paragraph 9 below, if the Retained Organisation wishes to remove or vary any of the Approved Products and/or add any products to the Approved Product range then such change shall be implemented at the request of:
 - a. the Retained Organisation, with the Retained Organisation giving the Service Provider at least 15 Business Days' notice of its requirement for the change. The Service Provider shall not refuse to implement such a change, and shall respond within 15 Business Days setting out any consequences of implementing the relevant change; and/or
 - b. the Service Provider, with the prior written agreement of the Retained Organisation.
9. The Parties shall agree any consequences of implementing the same prior to making the relevant change under paragraph 8 of this Schedule 44.
10. The Parties agree that any day to day alterations to specific products within the Catalogue shall not require a Change and the consequent use of the Change process in Clause 38.

Schedule 16 – Schedule 45 (Costs Register)

Schedule 45 (Cost Register)



Schedule 26 -
Schedule 45 (Costs R

	Procurement			Flex Driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41095 Parking	Yes	Fixed		
AC_41102 Subcontract Internal	No	Fixed		
AC_42001 Public Liability Premiums	Yes	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	Yes	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Bui	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	Yes	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

Account Name	Allowable		Procurement		Flex Driver Reference
	Yes	No	Fixed/Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	Yes	Yes	Fixed		
AC_44409 Dilapidations Tenant	Yes	Yes	Fixed		
AC_44413 Ground Maintenance	No	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	No	Fixed		
AC_44441 IT Equipment Maintenance	No	No	Fixed		
AC_44442 IT communication equipment maintenance	No	No	Fixed		
AC_44443 Maintenance Office Equipment	No	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	Yes	Yes	Fixed		
AC_44605 Internal Staff Hire	Yes	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Yes	Fixed		
AC_45815 Electricity Real Estate	Yes	Yes	Fixed		
AC_45817 Waste Disposal	No	No	Fixed		
AC_45818 Water and Sewage	Yes	Yes	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	No	Fixed		
AC_54104 Car Benefits	Yes	Yes	Fixed		
AC_55200 Management Consultancy	Yes	Yes	Fixed		
AC_55201 Legal advice	No	No	Fixed		
AC_55208 Audit Fees Statutory accounts	Yes	Yes	Fixed		
AC_55210 Audit Fees Other	Yes	Yes	Fixed		
AC_55216 Professional Fees	Yes	Yes	Fixed		
AC_55505 IT Software Not Capitalized	No	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	No	Fixed		
AC_55508 Other office supplies	Yes	Yes	Fixed		
AC_55510 Postage	Yes	Yes	Fixed		
AC_55511 Printing and Stationery	Yes	Yes	Fixed		
AC_55512 Photocopying and Microfilming	Yes	Yes	Fixed		
AC_55513 Non-Capitalized Office Machines	No	No	Fixed		
AC_55704 Advertising	Yes	Yes	Fixed		
AC_55707 Staff Meeting	No	No	Fixed		
AC_55708 Direct marketing	Yes	Yes	Fixed		
AC_55710 Literature Design and Production	No	No	Fixed		
AC_55711 Promotional gifts	No	No	Fixed		
AC_55713 Fair & Event	Yes	Yes	Fixed		
AC_55714 Conference / Seminars	Yes	Yes	Fixed		

	Procurement			Flex Driver references
	Allowable	Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No.	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	Yes	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	Yes	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	Yes	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	Yes	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	Yes	Fixed		
AC_58100 Trade Subscriptions	Yes	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_58102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	Yes	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	Allowable	Procurement		Flex Driver reference
		Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trucking - Internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	No	Fixed		
AC_64200 IC Expenses from assignment of employees	Yes	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus	Yes	Fixed		
Account Code TBC:re:BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		
	Yes	Fixed		

	Allowable	Transformation		Flex driver reference
		Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	No	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
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AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Allowable	Transformation		Flex driver reference
		Fixed/ Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	Yes	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	Fixed		
AC_44441 IT Equipment Maintenance	Yes	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	Yes	Fixed		
AC_44605 Internal Staff Hire	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	No	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	Yes	Fixed		
AC_55200 Management Consultancy	No	Fixed		
AC_55201 Legal advice	No	Fixed		
AC_55208 Audit Fees Statutory accounts	No	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	Yes	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	Yes	Fixed		
AC_55510 Postage	No	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	No	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	No	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	No	Fixed		
AC_55713 Fair & Event	Yes	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	Allowable	Transformation		Flex driver reference
		Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	No	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	No	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	No	Fixed		
AC_58100 Trade Subscriptions	No	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	No	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

Account Code	Allowable	Transformation		Flex driver reference
		Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trunking - Internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	Yes	Fixed		
AC_64200 IC Expenses from assignment of employees	No	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	Yes	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus	No	Fixed		
Account Code TBC-re. BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	Yes	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		

	Capital Solutions			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	Yes	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pensio	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	Yes	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	Yes	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_49600 Other Operational Subcontracted Services	No	Fixed		
AC_49603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Allowable	Capital Solutions		Flex driver reference
		Fixed/ Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	Yes	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No	Fixed		
AC_44605 Internal Staff Hire	No	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	Yes	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	Yes	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	Yes	Fixed		
AC_55208 Audit Fees Statutory accounts	Yes	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	No	Fixed		
AC_55510 Postage	Yes	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	Yes	Fixed		
AC_55513 Non-Capitalized Office Machines	Yes	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	No	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	No	Fixed		
AC_55713 Fair & Event	No	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

Allocation Costs	Capital Solutions		Flex driver reference
	Allowable	Fixed/ Variable	
AC_55716 Other Public and Customer Relations	No	Fixed	
AC_55726 Market Research	No	Fixed	
AC_55900 Corporate wear	No	Fixed	
AC_56000 Travel	Yes	Fixed	
AC_56004 Travel Mileage	Yes	Fixed	
AC_56005 Travel Car Rental	Yes	Fixed	
AC_56008 Travel Air Fare Domestic	Yes	Fixed	
AC_56012 Subistence	Yes	Fixed	
AC_56013 Accommodation	No	Fixed	
AC_56015 Entertaining Other than DP DHL group Employees	Yes	Fixed	
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed	
AC_56017 Tax and Social Security on Employee Benefits	Yes	Fixed	
AC_56301 Recruitment	No	Fixed	
AC_56302 Physical and Medical Screening	Yes	Fixed	
AC_56305 Internal Training	Yes	Fixed	
AC_56306 External Training	No	Fixed	
AC_56500 Owner cleaning expenses	No	Fixed	
AC_56501 Tenant cleaning expenses	No	Fixed	
AC_56503 Cleaning Equipment and Supplies	No	Fixed	
AC_56700 Security expenses	Yes	Fixed	
AC_56900 Voice Communication	Yes	Fixed	
AC_56902 Mobile Phone Communication	Yes	Fixed	
AC_56903 Data communication	No	Fixed	
AC_57402 Property Tax	Yes	Fixed	
AC_57801 Insurance Motor Vehicles	No	Fixed	
AC_57803 Insurance Property	Yes	Fixed	
AC_57806 Vehicle Premiums	No	Fixed	
AC_57809 Other Premiums	No	Fixed	
AC_58100 Trade Subscriptions	Yes	Fixed	
AC_58101 Employee Subscriptions to Professional Institutions	No	Fixed	
AC_58105 Transaction / Bank Account Charges	No	Fixed	
AC_58108 Guarantee Charges	No	Fixed	
AC_58110 Credit Card Charges	Yes	Fixed	
AC_54102 Other Staff Costs	No	Fixed	
AC_59101 Expense from Bad Debt Provision	Yes	Fixed	
AC_59902 Miscellaneous other operating expenses	Yes	Fixed	
AC_59904 Allocations Other Costs	No	Fixed	
AC_59905 Allocations Head Office Costs	Yes	Fixed	
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	No	Fixed	
AC_59907 Allocations Staff Costs	No	Fixed	
AC_59909 Allocations Other Operating Costs	No	Fixed	
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed	

	Allowable	Capital Solutions		Flex driver reference
		Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trunking - Internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	No	Fixed		
AC_64200 IC Expenses from assignment of employees	Yes	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus	Yes	Fixed		
Account Code TBC re. BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		
	Yes	Fixed		

	Customer Assurance			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	No	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	Yes	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Variable	Yes	A
AC_50019 Management Incentive Program Bonus	Yes	Fixed		
AC_50029 Other Variable Salaries Other Pay	Yes	Variable	Yes	A
AC_50030 Other Variable Salaries Staff Incentives	No	Fixed		
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	Yes	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Subject to pensio	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Yes	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	No	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	Yes	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	No	Fixed		
AC_41102 Subcontract Internal	No	Fixed		
AC_42001 Public Liability Premiums	Yes	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	No	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	Yes	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	No	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Counters	No	Fixed		
AC_43801 3rd Party IT services - Build	Yes	Fixed		
AC_43804 3rd Party IT services - Run	No	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Customer Assurance			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No	Fixed		
AC_44605 Internal Staff Hire	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	No	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	No	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	No	Fixed		
AC_55208 Audit Fees Statutory accounts	Yes	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	Yes	Fixed		
AC_55510 Postage	No	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	No	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	No	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	No	Fixed		
AC_55713 Fair & Event	No	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	Allowable	Customer Assurance		Flex driver reference
		Fixed/ Variable	Flex	
AC 55716 Other Public and Customer Relations	No	Fixed		
AC 55726 Market Research	No	Fixed		
AC 55900 Corporate wear	No	Fixed		
AC 56000 Travel	Yes	Fixed		
AC 56004 Travel Mileage	Yes	Fixed		
AC 56005 Travel Car Rental	Yes	Fixed		
AC 56008 Travel Air Fare Domestic	Yes	Fixed		
AC 56012 Subsistence	Yes	Fixed		
AC 56013 Accommodation	Yes	Fixed		
AC 56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC 56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC 56017 Tax and Social Security on Employee Benefits	No	Fixed		
AC 56301 Recruitment	Yes	Fixed		
AC 56302 Physical and Medical Screening	No	Fixed		
AC 56305 Internal Training	Yes	Fixed		
AC 56306 External Training	Yes	Fixed		
AC 56500 Owner cleaning expenses	No	Fixed		
AC 56501 Tenant cleaning expenses	No	Fixed		
AC 56503 Cleaning Equipment and Supplies	No	Fixed		
AC 56700 Security expenses	No	Fixed		
AC 56900 Voice Communication	Yes	Fixed		
AC 56902 Mobile Phone Communication	Yes	Fixed		
AC 56903 Data communication	No	Fixed		
AC 57402 Property Tax	No	Fixed		
AC 57801 Insurance Motor Vehicles	Yes	Fixed		
AC 57803 Insurance Property	No	Fixed		
AC 57806 Vehicle Premiums	Yes	Fixed		
AC 57809 Other Premiums	No	Fixed		
AC 58100 Trade Subscriptions	No	Fixed		
AC 58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC 58105 Transaction / Bank Account Charges	No	Fixed		
AC 58108 Guarantee Charges	No	Fixed		
AC 58110 Credit Card Charges	No	Fixed		
AC 54102 Other Staff Costs	Yes	Fixed		
AC 59101 Expense from Bad Debt Provision	No	Fixed		
AC 59902 Miscellaneous other operating expenses	Yes	Fixed		
AC 59904 Allocations Other Costs	Yes	Fixed		
AC 59905 Allocations Head Office Costs	No	Fixed		
AC 59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC 59907 Allocations Staff Costs	No	Fixed		
AC 59909 Allocations Other Operating Costs	No	Fixed		
AC 59926 H&S supplies, documentation (signs) and H&S associated costs	Yes	Fixed		

	Allowable	Customer Assurance		Flex driver reference
		Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trunking - internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	No	Fixed		
AC_64200 IC Expenses from assignment of employees	Yes	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus	No	Fixed		
Account Code TBC re. BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		

	Customer Development			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension d	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	Yes	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Customer Development			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	Yes	Fixed		
AC_44605 Internal Staff Hire	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Heat Estate	No	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	Yes	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	Yes	Fixed		
AC_55208 Audit Fees Statutory accounts	No	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	Yes	Fixed		
AC_55510 Postage	No	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	No	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	Yes	Fixed		
AC_55707 Staff Meeting	Yes	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	No	Fixed		
AC_55713 Fair & Event	Yes	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	Customer Development			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations.	Yes	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	No	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	No	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	No	Fixed		
AC_58100 Trade Subscriptions	Yes	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	No	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	Customer Development			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trunking - Internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	No	Fixed		
AC_64200 IC Expenses from assignment of employees	Yes	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus Account Code TBC re. BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		

Account	Description	Expense Type			Flex/driver
		Movable	Fixed/Variable	Flex	
AC_50000	Base Salaries	No	Fixed		
AC_50001	Base Salaries Basic	Yes	Variable	Yes	C,D
AC_50002	Base Salaries Overtime	Yes	Variable	Yes	C,D
AC_50003	Base Salaries Sick Pay	Yes	Fixed		
AC_50004	Base Salaries Vacation Pay	Yes	Fixed		
AC_50010	Base Salaries Vacation Pay Accrual	Yes	Fixed		
AC_50016	Base Salaries Long Service Awards	Yes	Fixed		
AC_50019	Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029	Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030	Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034	Performance bonus	No	Fixed		
AC_50037	#SAR Payment	Yes	Fixed		
AC_50040	Base Salaries Manual Accruals	No	Fixed		
AC_52000	Social Security Contributions	Yes	Variable	Yes	C,D
AC_52018	Social Security Contributions Benefits	Yes	Fixed		
AC_53100	Defined Contribution Plan Expense	Yes	Variable	Yes	C,D
AC_53108	Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588	Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011	3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012	Subcontract Internal	Yes	Fixed		
AC_41018	Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035	Parking	Yes	Fixed		
AC_41102	Subcontract internal	No	Fixed		
AC_42001	Public Liability Premiums	No	Fixed		
AC_42003	Employers Liability Premiums	Yes	Fixed		
AC_42017	Expenses for Tolls	Yes	Fixed		
AC_42601	3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	Yes	Fixed		
AC_42602	Intracompany Lease Exp from Non Cancellable Leases Land and Buildings	Yes	Fixed		
AC_42604	3rd Party Lease Expenses from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42625	3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42637	Company Car Operating Leases	Yes	Fixed		
AC_42638	Company Car Employee Contributions	Yes	Fixed		
AC_42639	Company Car - Other	Yes	Fixed		
AC_42617	Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632	Building Expense Other	Yes	Fixed		
AC_43117	IC Expense From Other Lease Expenses Land and buildings	Yes	Fixed		
AC_43600	Other Operational Subcontracted Services	Yes	Variable	Yes	B
AC_43603	Couriers	No	Fixed		
AC_43801	3rd Party IT services - Build	No	Fixed		
AC_43804	3rd Party IT services - Run	Yes	Fixed		
AC_43805	IT 3rd party Software License Support and Maintenance	Yes	Fixed		
AC_43808	IT 3rd Party hosting servers	No	Fixed		

	Allowable		Finance		Flex driver reluctance
	Yes	No	Fixed	Variable	
AC_43810 IT 3rd Party Outsourced Services Others	No		Fixed		
AC_43811 IT 3rd Party Subscription Services	No		Fixed		
AC_44001 IC Centralized Services Management Charge	Yes		Fixed		
AC_44202 IC Local/reg. IT services - Run	No		Fixed		
AC_44400 Real Estate Maintenance Owner Measures	Yes		Fixed		
AC_44409 Dilapidations Tenant	Yes		Fixed		
AC_44413 Ground Maintenance	No		Fixed		
AC_44424 Other Repair Transportation Equipment	Yes		Fixed		
AC_44437 Maintenance Plant and Equipment	No		Fixed		
AC_44441 IT Equipment Maintenance	Yes		Fixed		
AC_44442 IT communication equipment maintenance	No		Fixed		
AC_44443 Maintenance Office Equipment	Yes		Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No		Fixed		
AC_44605 Internal Staff Hire	Yes		Fixed		
AC_45300 Other Expenses for Purchased Services	Yes		Fixed		
AC_45803 Car Fuel and Lubricants	Yes		Fixed		
AC_45815 Electricity Real Estate	Yes		Fixed		
AC_45817 Waste Disposal	Yes		Fixed		
AC_45818 Water and Sewage	Yes		Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	Yes		Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No		Fixed		
AC_48000 Expenses for Real Estate Management	No		Fixed		
AC_54104 Car Benefits	No		Fixed		
AC_55200 Management Consultancy	Yes		Fixed		
AC_55201 Legal advice	No		Fixed		
AC_55208 Audit Fees Statutory accounts	Yes		Fixed		
AC_55210 Audit Fees Other	Yes		Fixed		
AC_55216 Professional Fees	No		Fixed		
AC_55505 IT Software Not Capitalized	Yes		Fixed		
AC_55506 IT Hardware Not Capitalized	No		Fixed		
AC_55508 Other office supplies	No		Fixed		
AC_55510 Postage	Yes		Fixed		
AC_55511 Printing and Stationery	Yes		Fixed		
AC_55512 Photocopying and Microfilming	Yes		Fixed		
AC_55513 Non-Capitalized Office Machines	Yes		Fixed		
AC_55704 Advertising	No		Fixed		
AC_55707 Staff Meeting	No		Fixed		
AC_55708 Direct marketing	Yes		Fixed		
AC_55710 Literature Design and Production	No		Fixed		
AC_55711 Promotional gifts	No		Fixed		
AC_55713 Fair & Event	No		Fixed		
AC_55714 Conference / Seminars	Yes		Fixed		

	Finance & Exec			Flex driver benefits
	Allowable	Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	Yes	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	Yes	Fixed		
AC_56503 Cleaning Equipment and Supplies	Yes	Fixed		
AC_56700 Security expenses	Yes	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	Yes	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	Yes	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	Yes	Fixed		
AC_58100 Trade Subscriptions	No	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	Yes	Fixed		
AC_58108 Guarantee Charges	Yes	Fixed		
AC_58110 Credit Card Charges	Yes	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	Yes	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	Finance & Exe		Flex driver relates
	Allowable	Fixed/ Variable	
AC_59946 IC asset transfer	No	Fixed	
AC_59947 Catering And Vending	Yes	Fixed	
AC_59950 Recoveries	No	Fixed	
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed	
AC_59954 Charges Between Sites	No	Fixed	
AC_59955 Trunking - internal	No	Fixed	
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed	
AC_64000 Voluntary social benefits	No	Fixed	
AC_64001 Benefits Medical	No	Fixed	
AC_64200 IC Expenses from assignment of employees	Yes	Fixed	
AC_64501 Donations Charitable	Yes	Fixed	
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed	
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	Yes	Fixed	
AC_66008 Oracle intangible purchased software depreciation expense	Yes	Fixed	
AC_66010 Oracle IT equipment - owned depreciation expense	Yes	Fixed	
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	Yes	Fixed	
AC_75017 Interest cost on discounted provision related to risks arising from bus.	Yes	Fixed	
Account Code TBC re BSA Costs	No	Fixed	
Costs of Change Amortisation to contract end (Account Code TBC)	Yes	Fixed	
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed	

	H.R.			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012-Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract Internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Land and Buli	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Machinery and Equi	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bul	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	H.R.			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	Yes	Fixed		
AC_44437 Maintenance Plant and Equipment	No	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No	Fixed		
AC_44605 Internal Staff Hire	No	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	Yes	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	No	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	No	Fixed		
AC_55208 Audit Fees Statutory accounts	No	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	Yes	Fixed		
AC_55510 Postage	No	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	Yes	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	Yes	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	Yes	Fixed		
AC_55713 Fair & Event	No	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	H.R.			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	Yes	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	No	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	No	Fixed		
AC_58100 Trade Subscriptions	No	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	No	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	H.R.		
	Allowable	Fixed/ Variable	Flex Flex driver reference
AC_59946 IC asset transfer	No	Fixed	
AC_59947 Catering And Vending	No	Fixed	
AC_59950 Recoveries	No	Fixed	
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed	
AC_59954 Charges Between Sites	No	Fixed	
AC_59955 Trunking - Internal	No	Fixed	
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed	
AC_64000 Voluntary social benefits	No	Fixed	
AC_64001 Benefits Medical	No	Fixed	
AC_64200 IC Expenses from assignment of employees	Yes	Fixed	
AC_64501 Donations Charitable	No	Fixed	
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed	
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	No	Fixed	
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed	
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed	
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed	
AC_75017 Interest cost on discounted provision related to risks arising from bus	No	Fixed	
Account Code TBC re: BSA Costs	No	Fixed	
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed	
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed	
	Yes	Fixed	

	Customer Engagement			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	Yes	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	Yes	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Bui	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	Yes	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	Yes	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Customer Engagement			
	Allowable	Fixed/ Variable	Flex	Flex driver reference
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed		
AC_43811 IT 3rd Party Subscription Services	No	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	No	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	No	Fixed		
AC_44437 Maintenance Plant and Equipment	Yes	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	No	Fixed		
AC_44443 Maintenance Office Equipment	No	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No	Fixed		
AC_44605 Internal Staff Hire	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	Yes	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	No	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	No	Fixed		
AC_55208 Audit Fees Statutory accounts	No	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	No	Fixed		
AC_55508 Other office supplies	No	Fixed		
AC_55510 Postage	Yes	Fixed		
AC_55511 Printing and Stationery	Yes	Fixed		
AC_55512 Photocopying and Microfilming	Yes	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	Yes	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	Yes	Fixed		
AC_55711 Promotional gifts	Yes	Fixed		
AC_55713 Fair & Event	No	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	Customer Engagement			Flex driver reference
	Allowable	Fixed/Variable	Flex	
AC_55716 Other Public and Customer Relations	Yes	Fixed		
AC_55726 Market Research	Yes	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	Yes	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	No	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	No	Fixed		
AC_58100 Trade Subscriptions	Yes	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	No	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	Customer Engagement			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_59946 IC asset transfer	No	Fixed		
AC_59947 Catering And Vending	No	Fixed		
AC_59950 Recoveries	No	Fixed		
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954 Charges Between Sites	No	Fixed		
AC_59955 Trunking - Internal	No	Fixed		
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000 Voluntary social benefits	No	Fixed		
AC_64001 Benefits Medical	No	Fixed		
AC_64200 IC Expenses from assignment of employees	Yes	Fixed		
AC_64501 Donations Charitable	No	Fixed		
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed		
AC_66007 Oracle intangible Purchased Rights Depreciation Expense	No	Fixed		
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed		
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed		
AC_75017 Interest cost on discounted provision related to risks arising from bus	No	Fixed		
Account Code TBC re. BSA Costs	No	Fixed		
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		
	Yes	Fixed		

	Allowable	Fixed/ Variable	Flex	Flex driver reference
AC_50000 Base Salaries	No	Fixed		
AC_50001 Base Salaries - Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Fixed		
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	No	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	No	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	Yes	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	Yes	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	Yes	Fixed		
AC_43808 IT 3rd Party hosting servers	Yes	Fixed		

	Allowable	Fixed/ Variable	Flex	Flex driver reference
AC_43810 IT 3rd Party Outsourced Services Others	Yes	Fixed		
AC_43811 IT 3rd Party Subscription Services	Yes	Fixed		
AC_44001 IC Centralized Services Management Charge	Yes	Fixed		
AC_44202 IC Local/reg. IT services - Run	Yes	Fixed		
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed		
AC_44409 Dilapidations Tenant	No	Fixed		
AC_44413 Ground Maintenance	No	Fixed		
AC_44424 Other Repair Transportation Equipment	No	Fixed		
AC_44437 Maintenance Plant and Equipment	Yes	Fixed		
AC_44441 IT Equipment Maintenance	No	Fixed		
AC_44442 IT communication equipment maintenance	Yes	Fixed		
AC_44443 Maintenance Office Equipment	Yes	Fixed		
AC_44600 Service Cost of Contracted Labor (Temporary labor)	No	Fixed		
AC_44605 Internal Staff Hire	Yes	Fixed		
AC_45300 Other Expenses for Purchased Services	Yes	Fixed		
AC_45803 Car Fuel and Lubricants	Yes	Fixed		
AC_45815 Electricity Real Estate	Yes	Fixed		
AC_45817 Waste Disposal	No	Fixed		
AC_45818 Water and Sewage	No	Fixed		
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed		
AC_47000 Expenses for Other Consumables and Supplies	No	Fixed		
AC_48000 Expenses for Real Estate Management	No	Fixed		
AC_54104 Car Benefits	No	Fixed		
AC_55200 Management Consultancy	Yes	Fixed		
AC_55201 Legal advice	No	Fixed		
AC_55208 Audit Fees Statutory accounts	No	Fixed		
AC_55210 Audit Fees Other	No	Fixed		
AC_55216 Professional Fees	No	Fixed		
AC_55505 IT Software Not Capitalized	No	Fixed		
AC_55506 IT Hardware Not Capitalized	Yes	Fixed		
AC_55508 Other office supplies	Yes	Fixed		
AC_55510 Postage	Yes	Fixed		
AC_55511 Printing and Stationery	No	Fixed		
AC_55512 Photocopying and Microfilming	No	Fixed		
AC_55513 Non-Capitalized Office Machines	No	Fixed		
AC_55704 Advertising	No	Fixed		
AC_55707 Staff Meeting	No	Fixed		
AC_55708 Direct marketing	No	Fixed		
AC_55710 Literature Design and Production	No	Fixed		
AC_55711 Promotional gifts	No	Fixed		
AC_55713 Fair & Event	No	Fixed		
AC_55714 Conference / Seminars	Yes	Fixed		

	Allowable	Fixed/ Variable	Flex	Flex driver reference
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	No	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	Yes	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	No	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	No	Fixed		
AC_58100 Trade Subscriptions	No	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	No	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	No	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

Account Code	Account Name	Allowable	Fixed/Variable	Flex	Flex driver reference
AC_59946	IC asset transfer	No	Fixed		
AC_59947	Catering And Vending	No	Fixed		
AC_59950	Recoveries	No	Fixed		
AC_59951	Other Variable Salaries Gifts to Employees > 50	No	Fixed		
AC_59954	Charges Between Sites	No	Fixed		
AC_59955	Trunking - Internal	No	Fixed		
AC_59956	Other Variable Salaries Gifts to Employees < 50	No	Fixed		
AC_64000	Voluntary social benefits	No	Fixed		
AC_64001	Benefits Medical	No	Fixed		
AC_64200	IC Expenses from assignment of employees	Yes	Fixed		
AC_64501	Donations Charitable	No	Fixed		
AC_66003	Oracle intangible Internal software depreciation expense	No	Fixed		
AC_66007	Oracle intangible Purchased Rights Depreciation Expense	Yes	Fixed		
AC_66008	Oracle intangible purchased software depreciation expense	No	Fixed		
AC_66010	Oracle IT equipment - owned depreciation expense	Yes	Fixed		
AC_66015	Oracle Machinery Equipment - Owned Depreciation Expense	Yes	Fixed		
AC_75017	Interest cost on discounted provision related to risks arising from bus	Yes	Fixed		
Account Code	TBC re. BSA Costs	No	Fixed		
Costs of Change	Amortisation to contract end (Account Code TBC)	No	Fixed		
DHL Working Capital Charge	[Calculation from Business Operating Assets so no Account Code]	Yes	Fixed		

	Operational Overheads			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_50000 Base Salaries	Yes	Fixed		
AC_50001 Base Salaries Basic	Yes	Fixed		
AC_50002 Base Salaries Overtime	Yes	Fixed		
AC_50003 Base Salaries Sick Pay	Yes	Fixed		
AC_50004 Base Salaries Vacation Pay	Yes	Fixed		
AC_50010 Base Salaries Vacation Pay Accrual	No	Fixed		
AC_50016 Base Salaries Long Service Awards	Yes	Fixed		
AC_50019 Management Incentive Program Bonus	Yes	Variable	Yes	A
AC_50029 Other Variable Salaries Other Pay	Yes	Fixed		
AC_50030 Other Variable Salaries Staff Incentives	Yes	Variable	Yes	A
AC_50034 Performance bonus	No	Fixed		
AC_50037 #SAR Payment	No	Fixed		
AC_50040 Base Salaries Manual Accruals	No	Fixed		
AC_52000 Social Security Contributions	Yes	Fixed		
AC_52018 Social Security Contributions Benefits	Yes	Fixed		
AC_53100 Defined Contribution Plan Expense	Yes	Fixed		
AC_53108 Defined Benefit Additions to Provisions for Retirement	Subject to pension d	Fixed		
AC_35588 Management Incentive Program Prior Year Bonus	Yes	Fixed		
AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	No	Variable	Yes	N, O
AC_41012 Subcontract Internal	No	Fixed		
AC_41018 Exclusive transportation costs 3rd Party - Road	Yes	Fixed		
AC_41035 Parking	Yes	Fixed		
AC_41102 Subcontract internal	No	Fixed		
AC_42001 Public Liability Premiums	Yes	Fixed		
AC_42003 Employers Liability Premiums	Yes	Fixed		
AC_42017 Expenses for Tolls	Yes	Fixed		
AC_42601 3rd Party Lease Expenses from Non Cancellable Leases Land and Buildings	No	Fixed		
AC_42602 Intracompany Lease Exp from Non Cancellable Leases Land and Buil	No	Fixed		
AC_42604 3rd Party Lease Expenses from Non Cancellable Leases Machinery and Equi	Yes	Fixed		
AC_42625 3rd Party Lease Expenses from Cancellable Leases Transportation Equipme	No	Fixed		
AC_42637 Company Car Operating Leases	Yes	Fixed		
AC_42638 Company Car Employee Contributions	Yes	Fixed		
AC_42639 Company Car - Other	Yes	Fixed		
AC_42617 Intracompany Lease Expenses from Cancellable Leases Leased Land and bui	Yes	Fixed		
AC_42632 Building Expense Other	Yes	Fixed		
AC_43117 IC Expense From Other Lease Expenses Land and buildings	No	Fixed		
AC_43600 Other Operational Subcontracted Services	No	Fixed		
AC_43603 Couriers	No	Fixed		
AC_43801 3rd Party IT services - Build	No	Fixed		
AC_43804 3rd Party IT services - Run	Yes	Fixed		
AC_43805 IT 3rd party Software License Support and Maintenance	No	Fixed		
AC_43808 IT 3rd Party hosting servers	No	Fixed		

	Operational Overheads				Flex driver reference
	Allowable	Fixed/ Variable	Flex	Flex	
AC_43810 IT 3rd Party Outsourced Services Others	No	Fixed			
AC_43811 IT 3rd Party Subscription Services	No	Fixed			
AC_44001 IC Centralized Services Management Charge	Yes	Fixed			
AC_44202 IC Local/reg. IT services - Run	No	Fixed			
AC_44400 Real Estate Maintenance Owner Measures	No	Fixed			
AC_44409 Dilapidations Tenant	No	Fixed			
AC_44413 Ground Maintenance	No	Fixed			
AC_44424 Other Repair Transportation Equipment	Yes	Fixed			
AC_44437 Maintenance Plant and Equipment	No	Fixed			
AC_44441 IT Equipment Maintenance	No	Fixed			
AC_44442 IT communication equipment maintenance	No	Fixed			
AC_44443 Maintenance Office Equipment	No	Fixed			
AC_44600 Service Cost of Contracted Labor (Temporary labor)	Yes	Fixed			
AC_44605 Internal Staff Hire	Yes	Fixed			
AC_45300 Other Expenses for Purchased Services	Yes	Fixed			
AC_45803 Car Fuel and Lubricants	Yes	Fixed			
AC_45815 Electricity Real Estate	No	Fixed			
AC_45817 Waste Disposal	No	Fixed			
AC_45818 Water and Sewage	No	Fixed			
AC_46313 Goods Purchased and Held for Resale Adjustment	No	Fixed			
AC_47000 Expenses for Other Consumables and Supplies	Yes	Fixed			
AC_48000 Expenses for Real Estate Management	No	Fixed			
AC_54104 Car Benefits	Yes	Fixed			
AC_55200 Management Consultancy	No	Fixed			
AC_55201 Legal advice	No	Fixed			
AC_55208 Audit Fees Statutory accounts	No	Fixed			
AC_55210 Audit Fees Other	No	Fixed			
AC_55216 Professional Fees	No	Fixed			
AC_55505 IT Software Not Capitalized	No	Fixed			
AC_55506 IT Hardware Not Capitalized	No	Fixed			
AC_55508 Other office supplies	Yes	Fixed			
AC_55510 Postage	No	Fixed			
AC_55511 Printing and Stationery	No	Fixed			
AC_55512 Photocopying and Microfilming	No	Fixed			
AC_55513 Non-Capitalized Office Machines	No	Fixed			
AC_55704 Advertising	No	Fixed			
AC_55707 Staff Meeting	No	Fixed			
AC_55708 Direct marketing	No	Fixed			
AC_55710 Literature Design and Production...	No	Fixed			
AC_55711 Promotional gifts	No	Fixed			
AC_55713 Fair & Event	Yes	Fixed			
AC_55714 Conference / Seminars	Yes	Fixed			

	Operational Overheads			Flex driver reference
	Allowable	Fixed/ Variable	Flex	
AC_55716 Other Public and Customer Relations	No	Fixed		
AC_55726 Market Research	No	Fixed		
AC_55900 Corporate wear	No	Fixed		
AC_56000 Travel	Yes	Fixed		
AC_56004 Travel Mileage	Yes	Fixed		
AC_56005 Travel Car Rental	Yes	Fixed		
AC_56008 Travel Air Fare Domestic	Yes	Fixed		
AC_56012 Subsistence	Yes	Fixed		
AC_56013 Accommodation	Yes	Fixed		
AC_56015 Entertaining Other than DP DHL group Employees	No	Fixed		
AC_56016 Entertaining DP DHL group Employees	Yes	Fixed		
AC_56017 Tax and Social Security on Employee Benefits	No	Fixed		
AC_56301 Recruitment	Yes	Fixed		
AC_56302 Physical and Medical Screening	No	Fixed		
AC_56305 Internal Training	Yes	Fixed		
AC_56306 External Training	Yes	Fixed		
AC_56500 Owner cleaning expenses	No	Fixed		
AC_56501 Tenant cleaning expenses	No	Fixed		
AC_56503 Cleaning Equipment and Supplies	No	Fixed		
AC_56700 Security expenses	No	Fixed		
AC_56900 Voice Communication	Yes	Fixed		
AC_56902 Mobile Phone Communication	Yes	Fixed		
AC_56903 Data communication	No	Fixed		
AC_57402 Property Tax	No	Fixed		
AC_57801 Insurance Motor Vehicles	Yes	Fixed		
AC_57803 Insurance Property	Yes	Fixed		
AC_57806 Vehicle Premiums	Yes	Fixed		
AC_57809 Other Premiums	Yes	Fixed		
AC_58100 Trade Subscriptions	No	Fixed		
AC_58101 Employee Subscriptions to Professional Institutions	Yes	Fixed		
AC_58105 Transaction / Bank Account Charges	No	Fixed		
AC_58108 Guarantee Charges	No	Fixed		
AC_58110 Credit Card Charges	No	Fixed		
AC_54102 Other Staff Costs	Yes	Fixed		
AC_59101 Expense from Bad Debt Provision	No	Fixed		
AC_59902 Miscellaneous other operating expenses	Yes	Fixed		
AC_59904 Allocations Other Costs	Yes	Fixed		
AC_59905 Allocations Head Office Costs	Yes	Fixed		
AC_59906 Allocations Accenture Oracle and Shared Finance Costs	Yes	Fixed		
AC_59907 Allocations Staff Costs	Yes	Fixed		
AC_59909 Allocations Other Operating Costs	No	Fixed		
AC_59926 H&S supplies, documentation (signs) and H&S associated costs	No	Fixed		

	Operational Overheads				Flex driver reference
	Allowable	Fixed/ Variable	Flex		
AC_59946 IC asset transfer	No	Fixed			
AC_59947 Catering And Vending	No	Fixed			
AC_59950 Recoveries	No	Fixed			
AC_59951 Other Variable Salaries Gifts to Employees > 50	No	Fixed			
AC_59954 Charges Between Sites	No	Fixed			
AC_59955 Trunking - Internal	No	Fixed			
AC_59956 Other Variable Salaries Gifts to Employees < 50	No	Fixed			
AC_64000 Voluntary social benefits	No	Fixed			
AC_64001 Benefits Medical	No	Fixed			
AC_64200 IC Expenses from assignment of employees	Yes	Fixed			
AC_64501 Donations Charitable	No	Fixed			
AC_66003 Oracle intangible internal software depreciation expense	No	Fixed			
AC_66007 Oracle Intangible Purchased Rights Depreciation Expense	No	Fixed			
AC_66008 Oracle intangible purchased software depreciation expense	No	Fixed			
AC_66010 Oracle IT equipment - owned depreciation expense	No	Fixed			
AC_66015 Oracle Machinery Equipment - Owned Depreciation Expense	No	Fixed			
AC_75017 Interest cost on discounted provision related to risks arising from bus	No	Fixed			
Account Code TBC re. BSA Costs	No	Fixed			
Costs of Change Amortisation to contract end (Account Code TBC)	No	Fixed			
DHL Working Capital Charge [Calculation from Business Operating Assets so no Account Code]	Yes	Fixed			
	Yes	Fixed			

Schedule 17 – Schedule 46 (Cost Units and Cost Drivers)

Schedule 46

Cost Units and Cost Drivers

Ref	Function	Unit or Cost Driver	Source of Data	Data manual or automated	Why is this a key unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
A	Employee Bonus - All Cost Centres	Annual Bonus Payment agreed via individuals achievements on TAF forms.	Value paid on payroll reports - backed by TAF form declaring entitlement to employee.	Manual	Annual bonus is accrued at a fixed % - actual payout dependant upon employees achievement against bonus objectives. Entitlement runs Jan to Dec usually paid following year April/May.	ALL	AC_50019 Management Incentive Program Bonus AC_50030 Other Variable Salaries Staff Incentives	This is a price variance that does not result in a flex adjustment to baseline
B	Document Scanning	Number of Scans and Data Capture	Report Name "Invoiced" from EDI Gateway Report Source 194,155,163	Automated	The number of documents scanned and the data capture costs are charged at a rate per unit which will determine the monthly cost incurred	Finance & Exec	AC_43600 Other Operational Subcontracted Services	This is a volume that will attract an adjustment to baseline. The adjustment would be the volume change from baseline multiplied by the current unit price (taking account of any fixed cost elements such as collar arrangements)
C	Accounts Payable	Number of Invoices Processed	Oracle EIS Report - "NHSSC Invoice Mismatch Line Statistics"	Automated	The cost base is fixed based on the current forecast headcount. The flex will become applicable where we have a significant increase in volume which will drive the requirement for additional headcount/overtime	Finance & Exec	AC_50001 Base Salaries Basic AC_50002 Base Salaries Overtime AC_50019 Management Incentive Program Bonus AC_50030 Other Variable Salaries Staff Incentives AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense	While this could be impacted by volumes, the relationships are not directly proportional, so any adjustment to baseline will be by agreement between the Parties

Ref	Function	Unit of Cost Driver	Source of Data	Data manual or automated	Why is this a key unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
D	Accounts Receivable	Number of Invoices Raised	Oracle EIS Report - "NHSSC: AR Transaction Details Report" for Supply Chain, Capital Fund & Maintenance	Automated	The cost base is fixed based on the current forecast headcount. The flex will become applicable where we have a significant increase in volume which will drive the requirement for additional headcount/overtime	Finance & Exec	AC_50001 Base Salaries Basic AC_50002 Base Salaries Overtime AC_50019 Management Incentive Program Bonus AC_50030 Other Variable Salaries Staff Incentives AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense	While this could be impacted by volumes, the relationships are not directly proportional, so any adjustment to baseline will be by agreement between the Parties (likely to be via a business case)
E	Warehouse Volume Throughput	Actual volume (e.g lines, pallets) at budgeted direct productivity rates to give required hours to be worked.	"Site Report" ~ Feeds from Warehouse Management System (RESUS / Red Prairie)	Automated	The amount of volume that is handled will determine the amount of direct labour required - flex up or down.	Operations	AC_50001 Base Salaries Basic & AC_50002 Base Salaries Overtime & AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums	This would attract an adjustment to baseline but is an instance where the adjustment can only be calculated by reference to the individual activities with their current unit prices and their baseline volumes known by warehouse. Adjustment per activity will be the change from baseline volume multiplied by current price
F	Transport Fuel Price	Cost of diesel purchased	Fuel Ice (Fuel Costing System)	Automated	Simple flex up or down on fuel price actual versus budgeted price. Flexes as we do not have control over fuel price movements	Transport	AC_45804 Derv	Fuel price change in of itself does not result in a baseline adjustment

Ref	Function	Unit or Cost Driver	Source of Data	Data manual or automated	Why is this a key/unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
G	Transport Fuel Volume	Amount of diesel litres used to fulfill the amount of Km travelled.	Fuel Ice (Fuel Costing System); (this will show the number of litres) / TMS; Fuelice (this will show the km travelled)	Automated	KM's required for actual despatched lines at budgeted MPG, at budgeted £ Per Ltr	Transport	AC_45804 Deriv	This would attract an adjustment to baseline and will be based on the change from baseline total litres consumed multiplied by current fuel price
H	Transport- Volume driven	No of KM travelled determines tyre wear	Purchase Ordering / TMS; CC13 vehicle use detail & CC13a vehicle use summary	Manual / Automated	Volume driven KMs increase / decrease spend on key transport variables - here tyres	Transport	AC_46306 Tyres AC_46309 Tyres Trucks AC_46310 Tyres Trailers	This would attract an adjustment to baseline but is an instance where the adjustment can only be calculated by reference to the vehicle types and respective tyre consumption rates. Adjustment per vehicle type will be the change from baseline volume (KM travelled) multiplied by the tyre wear rate (tyres per KM travelled) multiplied by the current unit price
I	Transport- Volume driven	No of KM travelled for each delivery	Tachomaster / TMS; CC23 Weekly activity	Automated	No of drops (stop / starts) impacts MPG performance and cost of delivering the same quantity of products	Transport	AC_50001 Base Salaries Basic AC_50002 Base Salaries Overtime AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums AC_45804 Deriv AC_46306 Tyres AC_46309 Tyres Trucks AC_46310 Tyres Trailers	This would attract an adjustment to baseline but is a more complex reference point as fixed and variable charges on labour need to be taken into account. For the variable elements, the adjustment is the change from baseline volume (KM travelled) multiplied by the rate of labour hours per KM travelled multiplied by the current unit labour cost or alternative formula agreed between the Parties

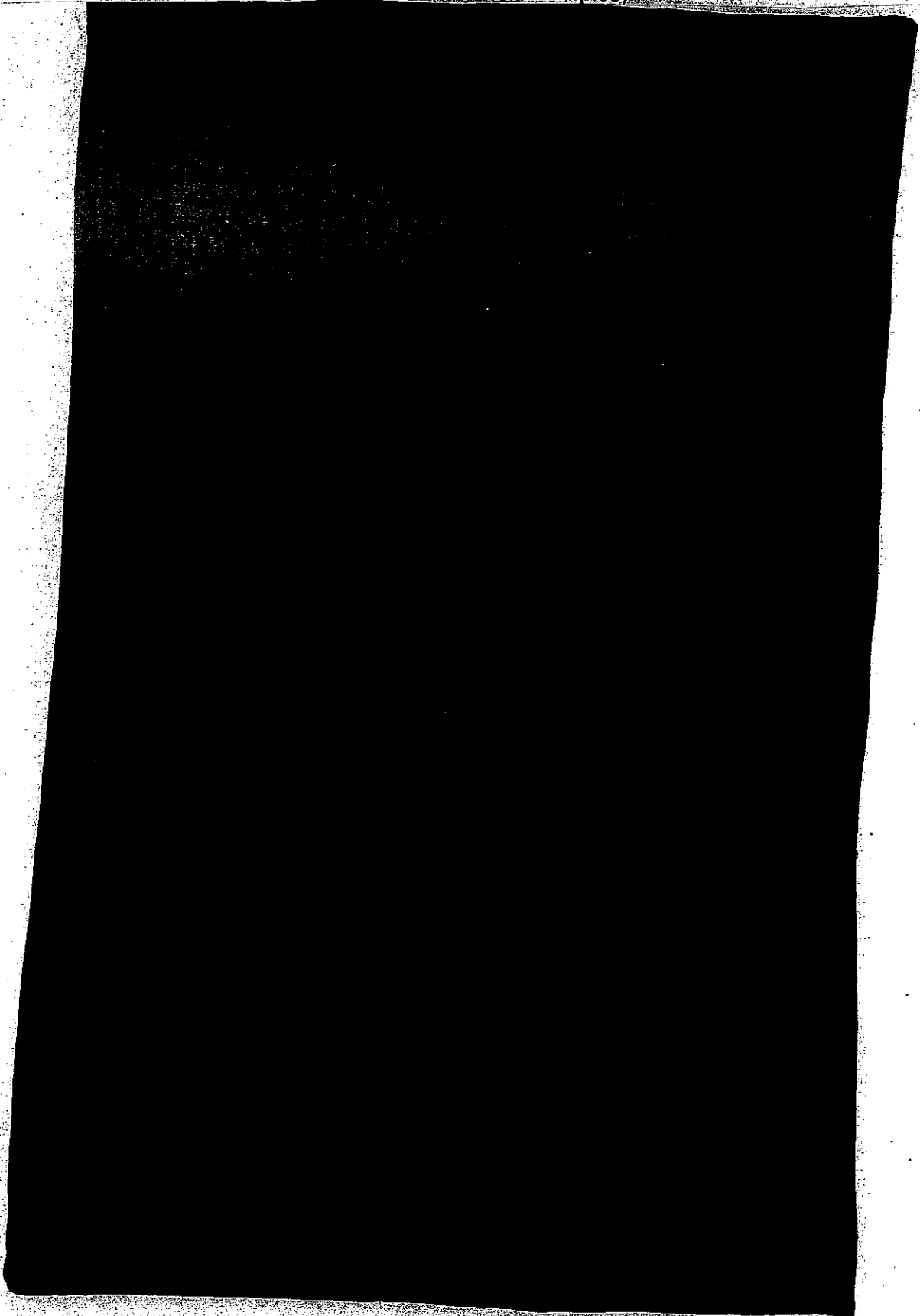
Ref	Function	Unit of Cost/Driver	Source of Data	Data manual or automated	Why is this a key unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
J	Transport- Volume driven	No of pallets/cages/ totes (media) on each vehicle type.	TMS; CC68a will provide details of cages/totes/pallets	Automated	Any change to the budgeted drop size could increase cost base due to changing the vehicle mix and no of drops required for the same volume	Transport	AC_50001 Base Salaries Basic AC_50002 Base Salaries OverTime AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums AC_45804 Deriv AC_46306 Tires AC_46309 Tires Trucks AC_46310 Tires Trailers	This would attract an adjustment to baseline but is an instance where the adjustment can only be calculated by reference to the individual activity drivers with their current unit prices and their baseline volumes known by vehicle type. Adjustment per activity driver will be the change from baseline volume multiplied by current unit price or alternative formula agreed between the Parties
K	Transport- Volume driven	A change in delivery schedule increasing stem mileage	Periodic modelling of del points and no of dels in logistics	Semi Automated	Changes in the customer base will impact the cost to serve - e.g. more customers on the periphery of delivery areas will increase cost	Transport	AC_50001 Base Salaries Basic AC_50002 Base Salaries OverTime AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums AC_45804 Deriv AC_46306 Tires AC_46309 Tires Trucks AC_46310 Tires Trailers	This is too complex to measure and attract an adjustment to baseline, so will be used for in- year operations management only

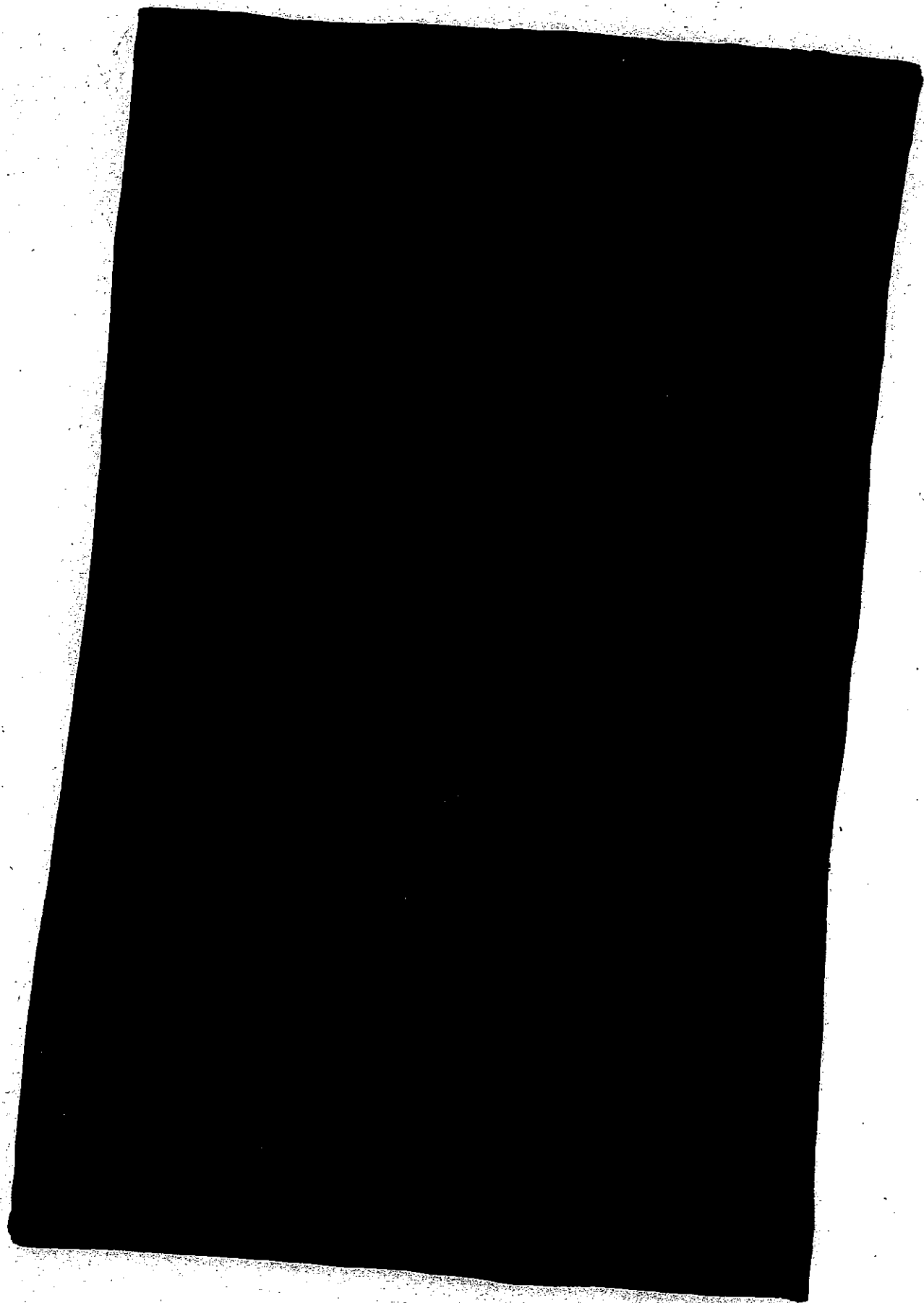
Ref	Function	Unit of Cost/Driver	Source of Data	Data manual or automated	Why is this a key unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
L	Transport- Volume driven	Time spent waiting for vehicle to be offloaded due to restriction at delivery locations	TMS; CC68a will provide arrival departure times as recorded by driver	Automated	Increased time spent at customers premises directly increases pay and agency costs	Transport	AC_50001 Base Salaries Basic AC_50002 Base Salaries Overtime AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums AC_45804 Deriv AC_46306 Tires AC_46309 Tires Trucks AC_46310 Tires Trailers	This is too complex to measure and attract an adjustment to baseline, so will be used for in-year operations management only
M	Transport- Volume driven	Number of driver heads which are either agency labour or own employed	HR data; driver payroll reports and Purchase Orders	Manual	For transport agency labour is more expensive than core. If we are restricted by the BSA in the settlement we can pay core drivers this will lead to retention and recruitment challenges and increased agency usage	Transport	AC_50001 Base Salaries Basic AC_50002 Base Salaries Overtime AC_50004 Base Salaries Vacation Pay AC_50029 Other Variable Salaries Other Pay AC_52000 Social Security Contributions AC_53100 Defined Contribution Plan Expense AC_44600 Service Cost of Contracted Labor (Temporary labor) AC_42003 Employers Liability Premiums AC_45804 Deriv AC_46306 Tires AC_46309 Tires Trucks AC_46310 Tires Trailers	This will not be an automatic adjustment to baseline and will adjust the baseline only by agreement between the Parties. NHS Supply Chain would notify NHSBSA of the consequences of operational instructions and any agreed adjustment would reference the contract year 8 labour turnover rate

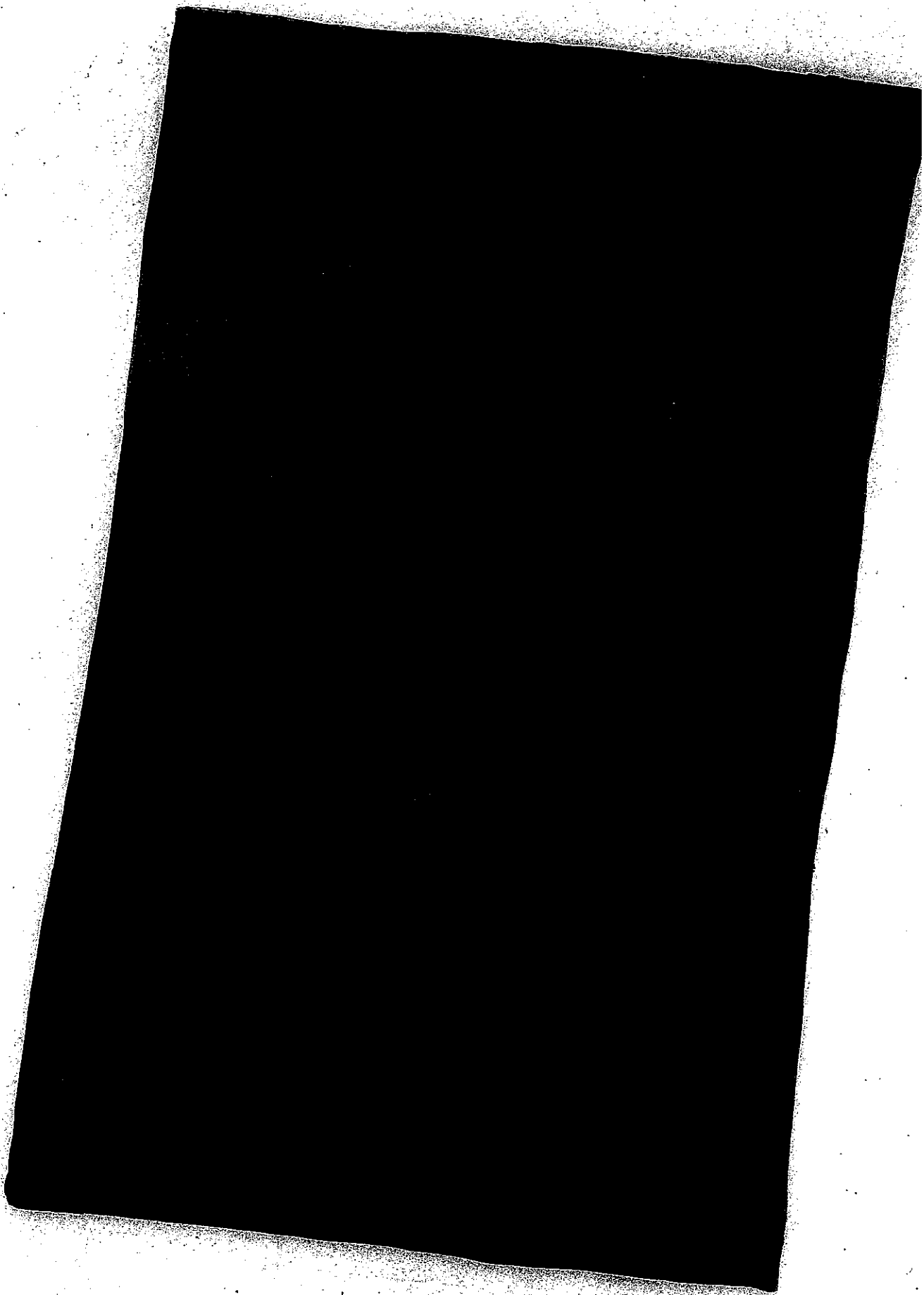
Ref	Function	Unit or Cost Driver	Source of Data	Data manual or automated	Why is this a key unit/cost driver	Cost Matrix	Corresponding account code	Baseline flexing notes (indications on whether the baseline will flex for cost savings calculations and how)
N	WAREHOUSE HDS Volume Throughput	Actual Volumes at individual activity level at Budgeted Direct productivity	Red Prairie query report provides volume data. Hours are taken from our payroll but fed from Red Prairie query.	Automated	The amount of volume that is handled will determine the amount of direct labour required - flex up or down.	Operational overheads	AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	This would attract an adjustment to baseline but DHL will need to supply the current unit prices and the baseline volumes of different warehouse activities. The adjustment per warehouse activity will be the change from baseline volume multiplied by the current unit price for the activity
O	TRANSPORT HDS Volume Throughput	Actual Volumes at individual activity level at Budgeted Direct productivity	All Transport Data is retrieved direct from Paragon - provides total volume and volume by out base. All of this information is sourced from Red Prairie. Report title is Volume Allocation Report. Driver Hrs from Paragon fed into Payroll.	Automated	The amount of volume that is handled will determine the amount of direct labour required - flex up or down.	Operational overheads	AC_41011 3rd Party Non-Exclusive Transportation Costs - Road	This would attract an adjustment to baseline but DHL will need to supply the current unit prices and the baseline volumes of different transport activities. The adjustment per transport activity will be the change from baseline volume multiplied by the current unit price for the activity

Schedule 18 – Schedule 47 (Worked Examples)

Schedule 47 (Worked Examples)

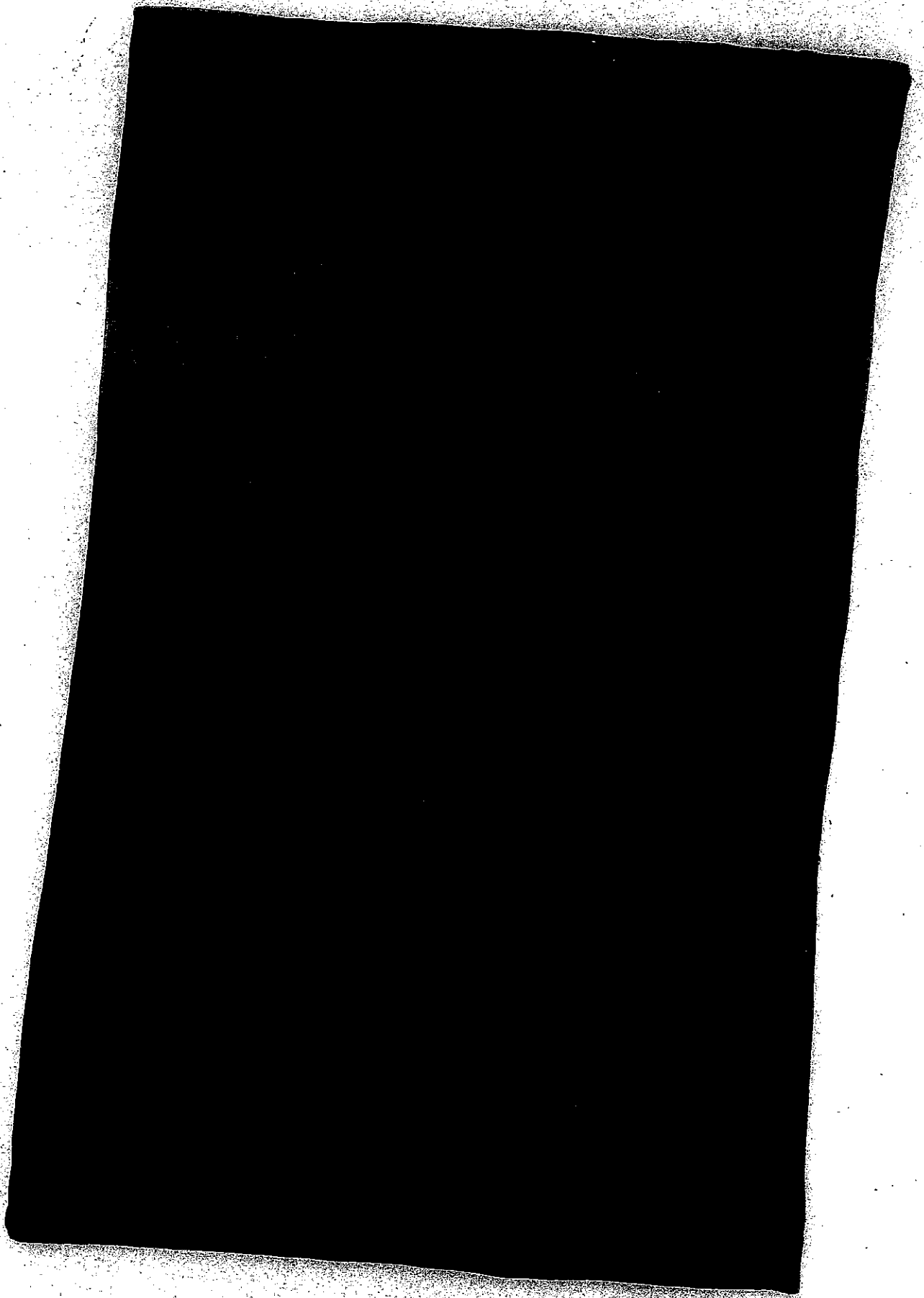


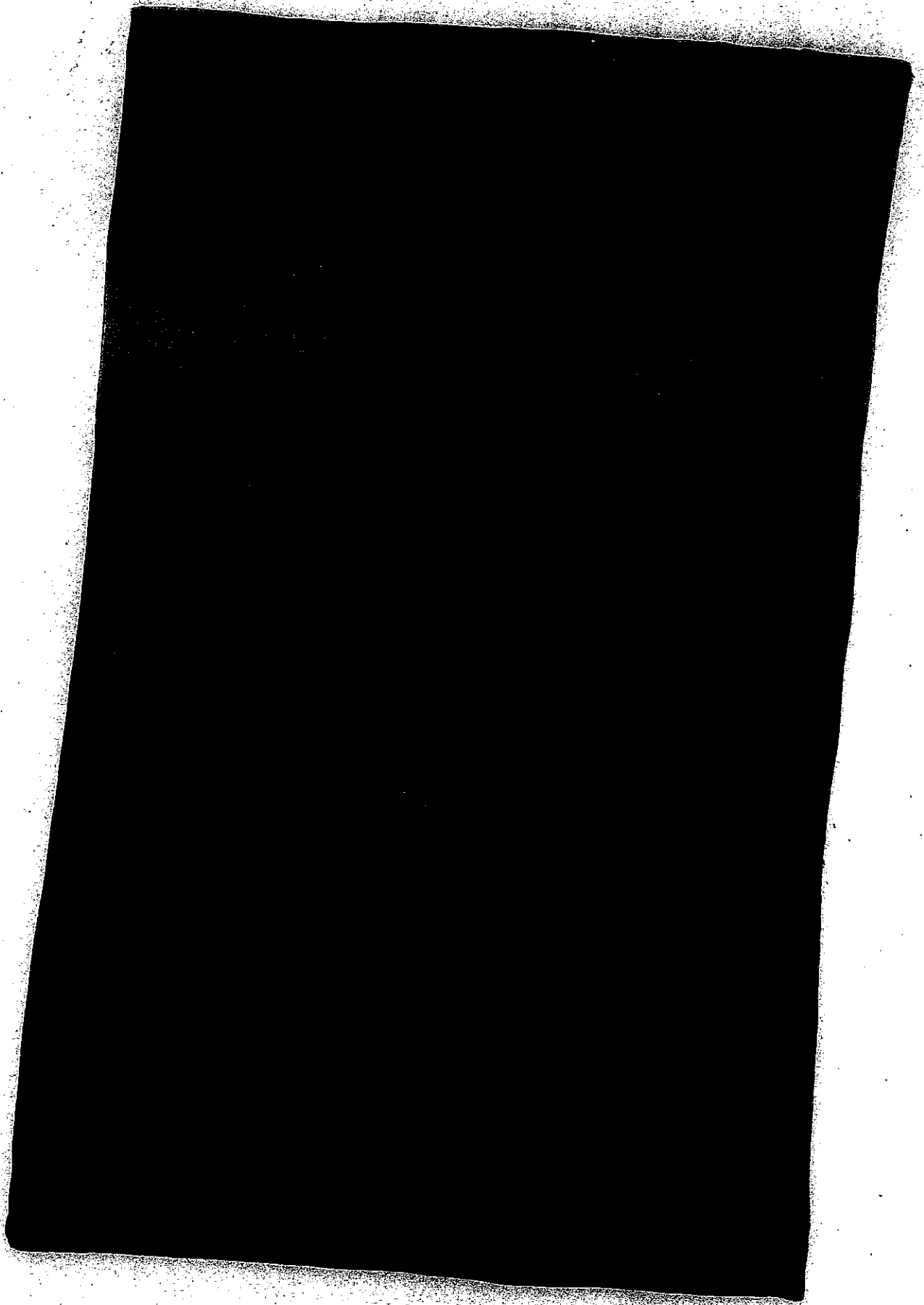


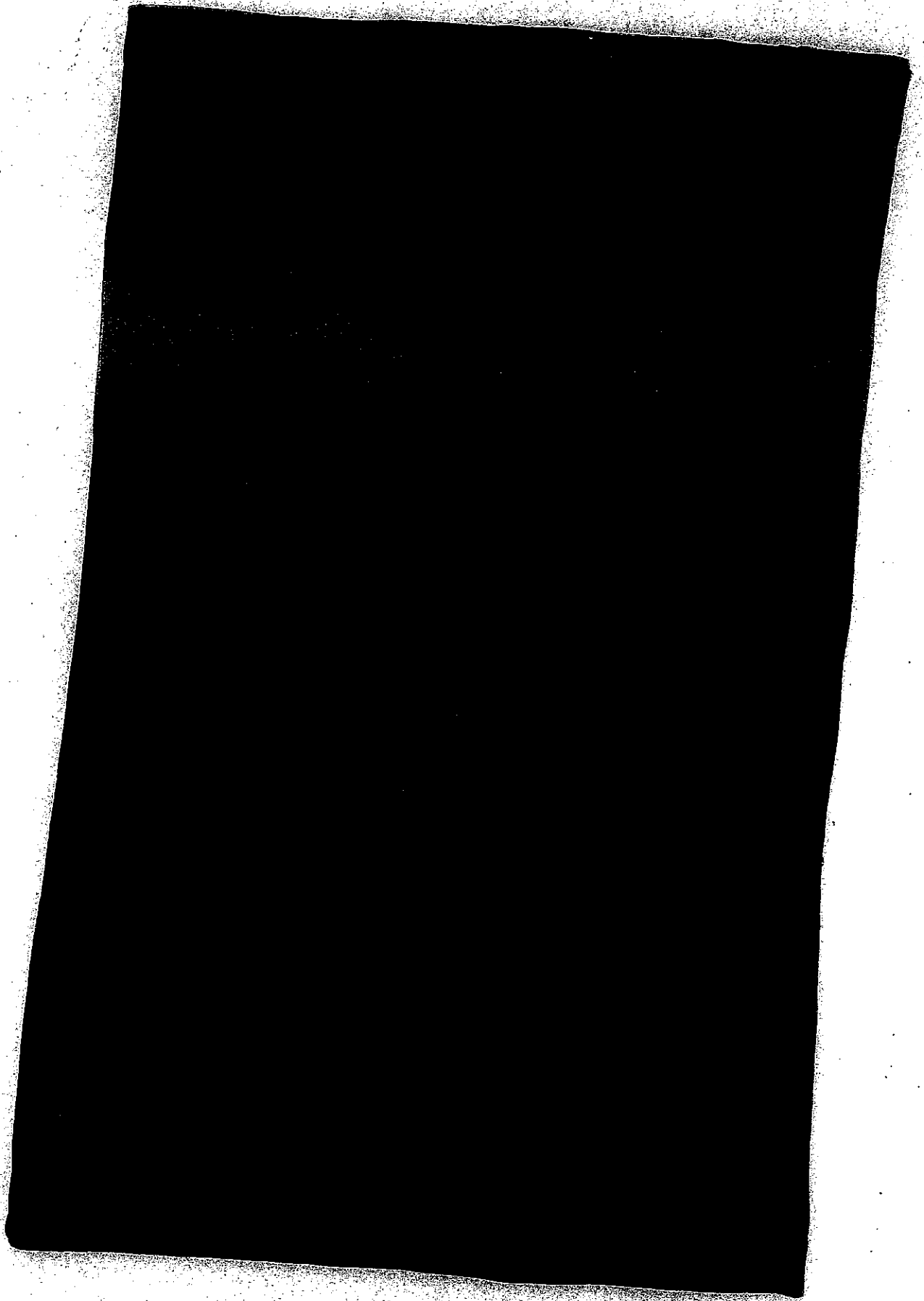


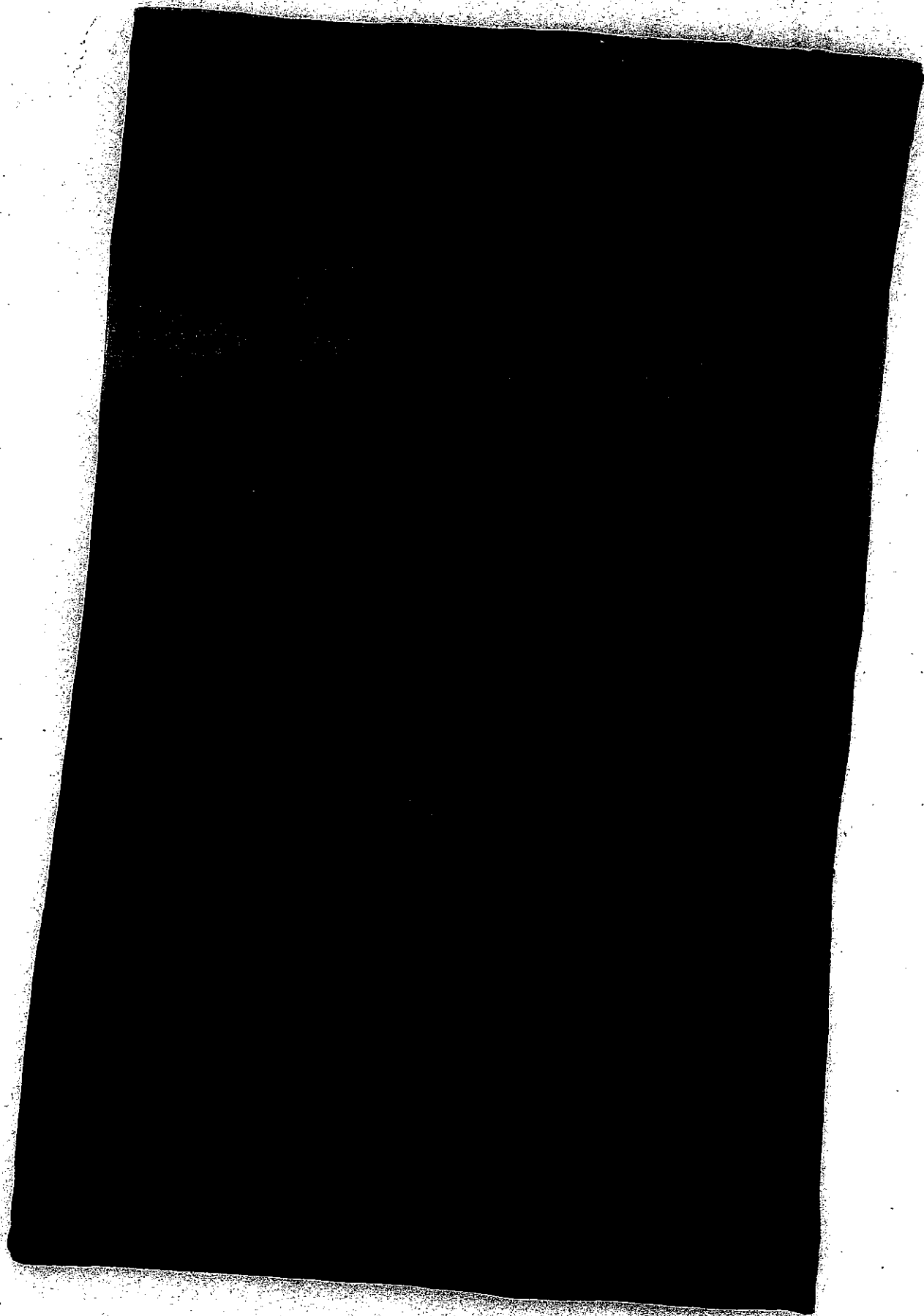
Schedule 19 – Schedule 48 (Pensions)

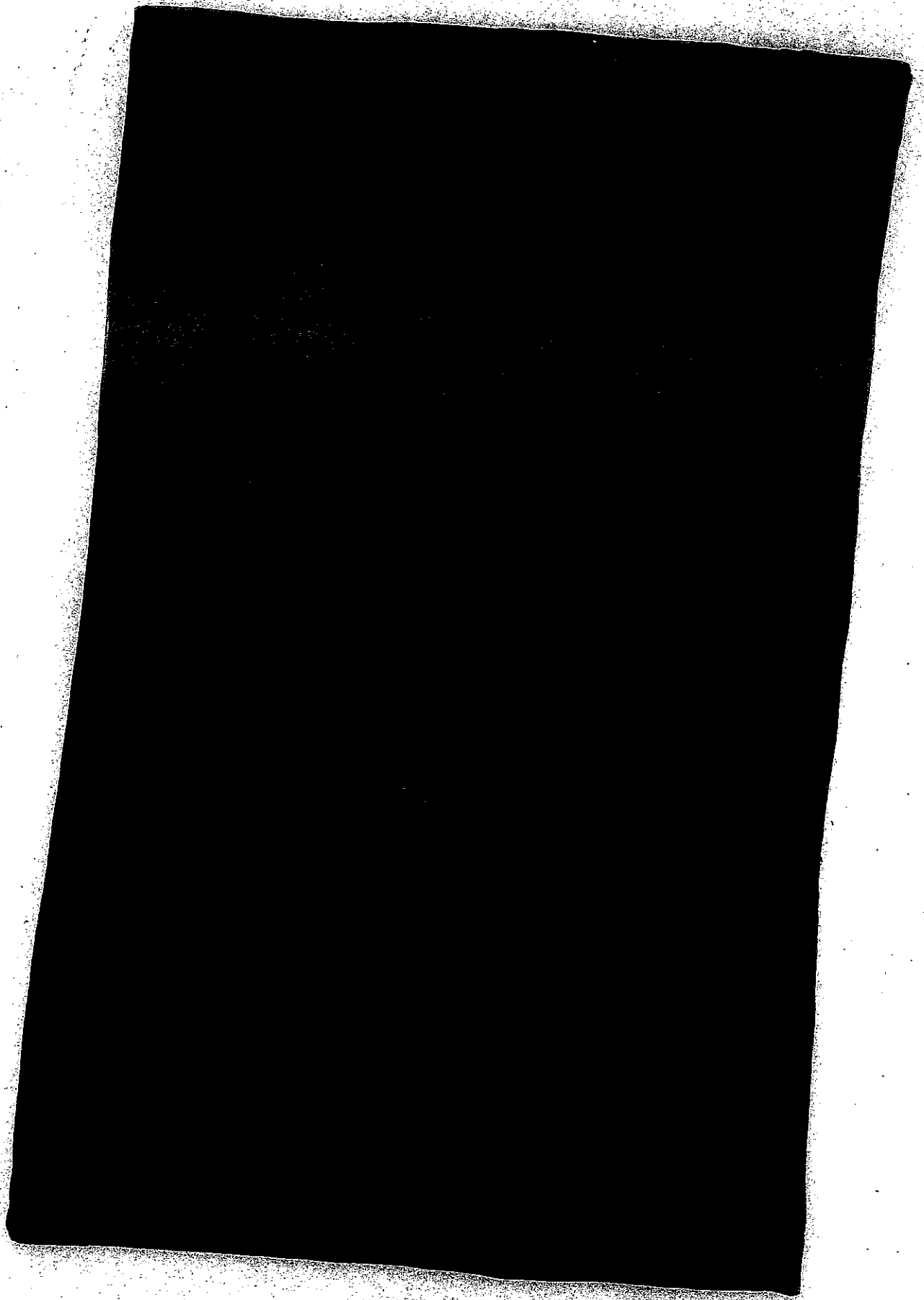
Schedule 48 – Pensions

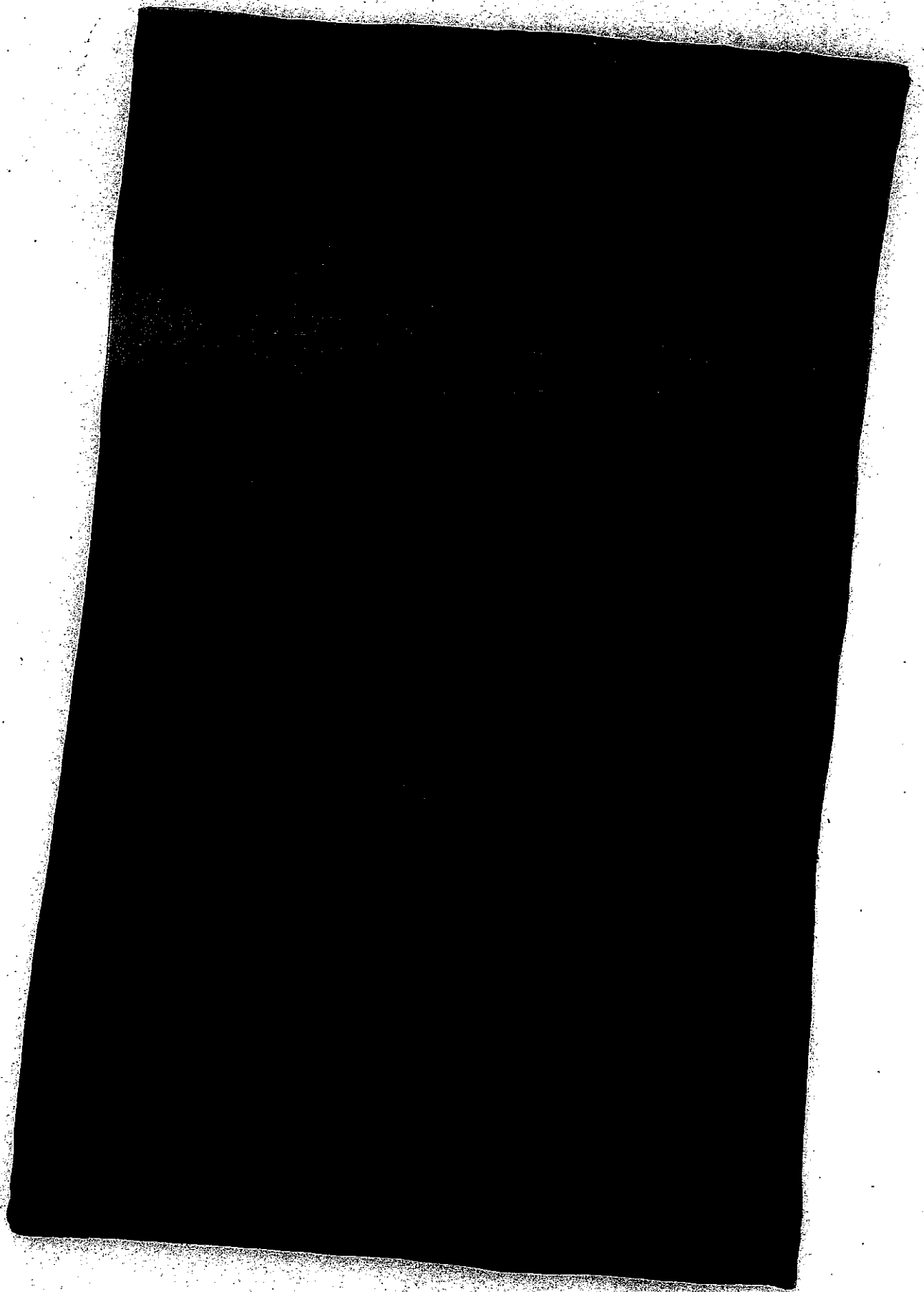


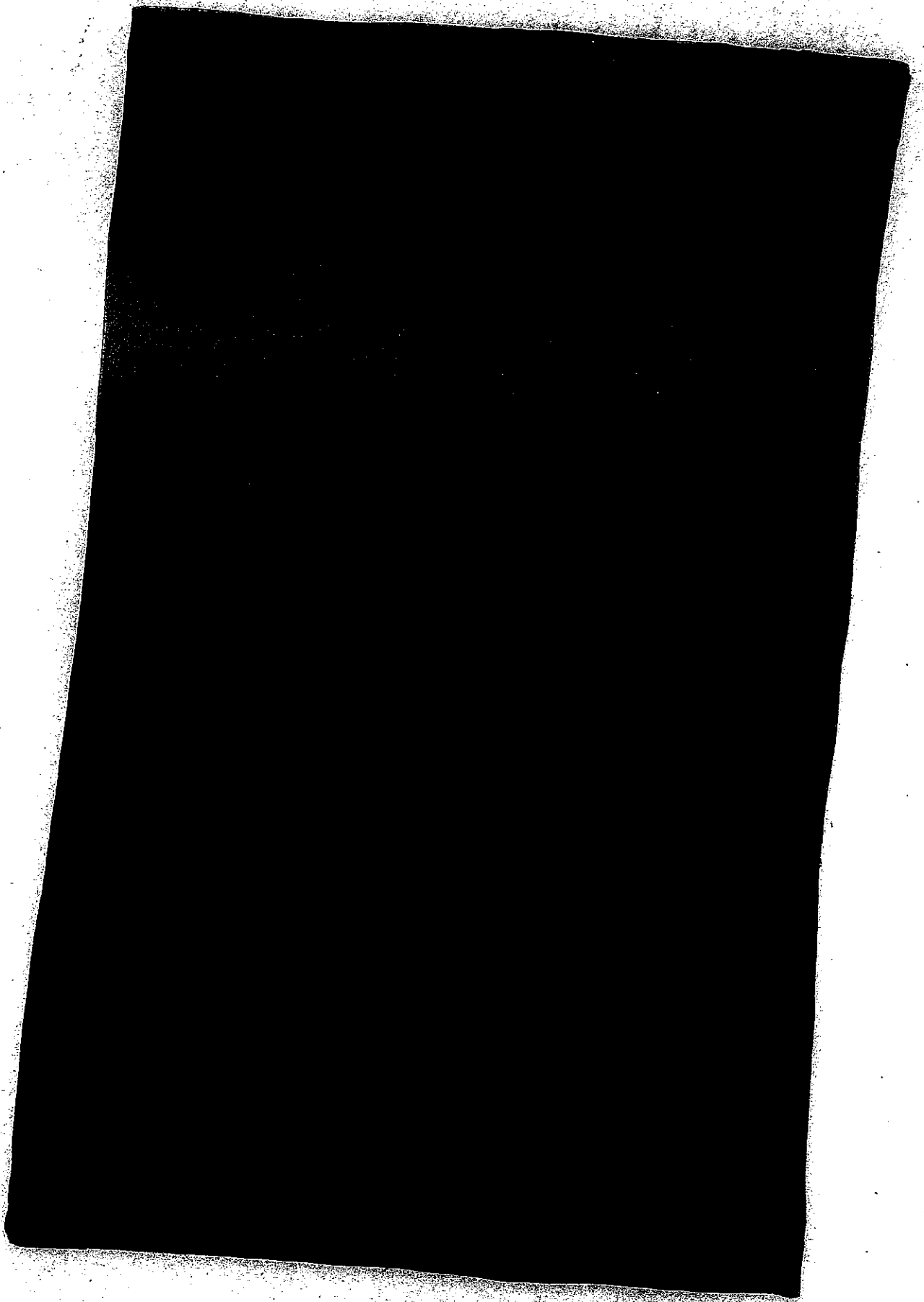


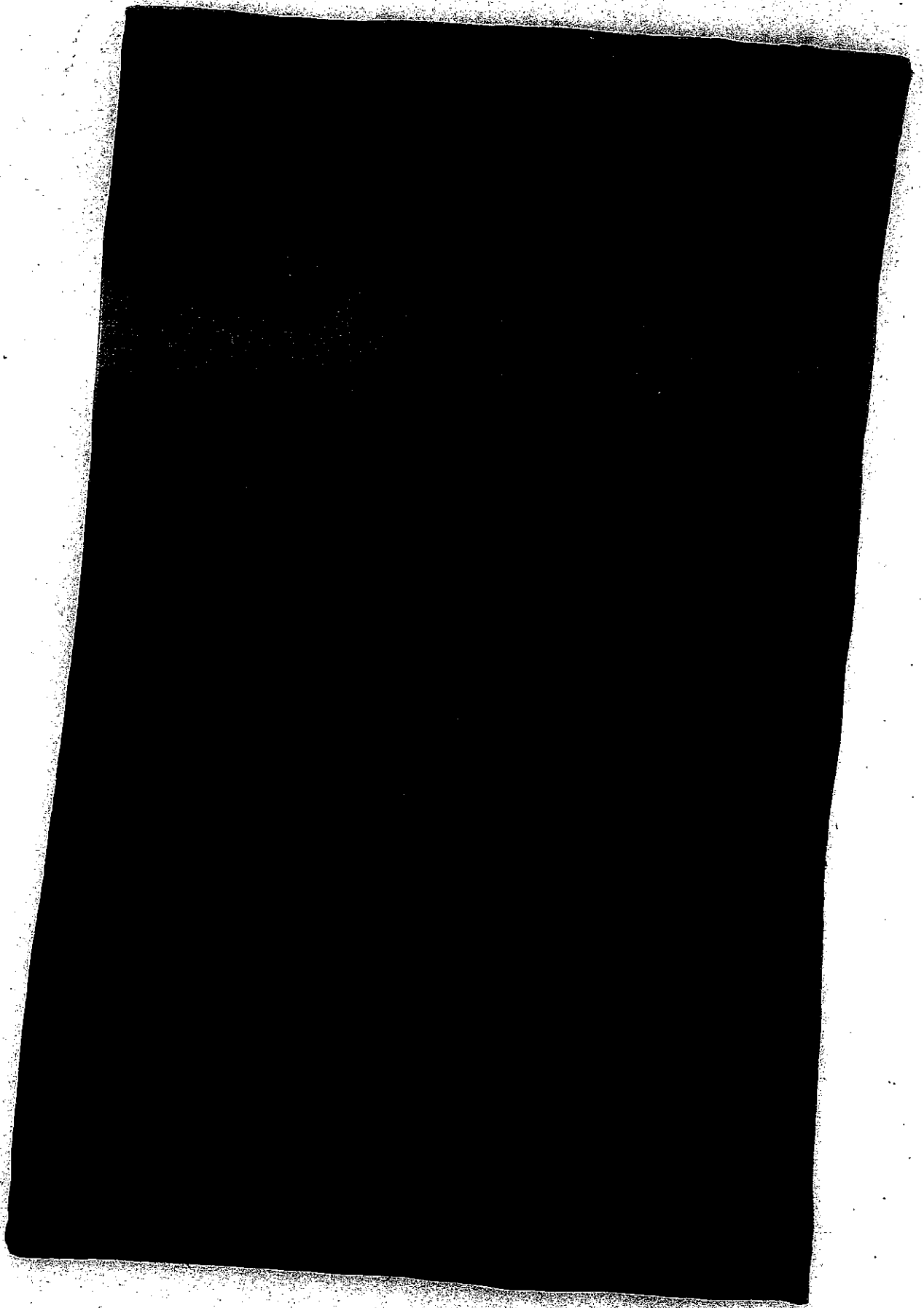


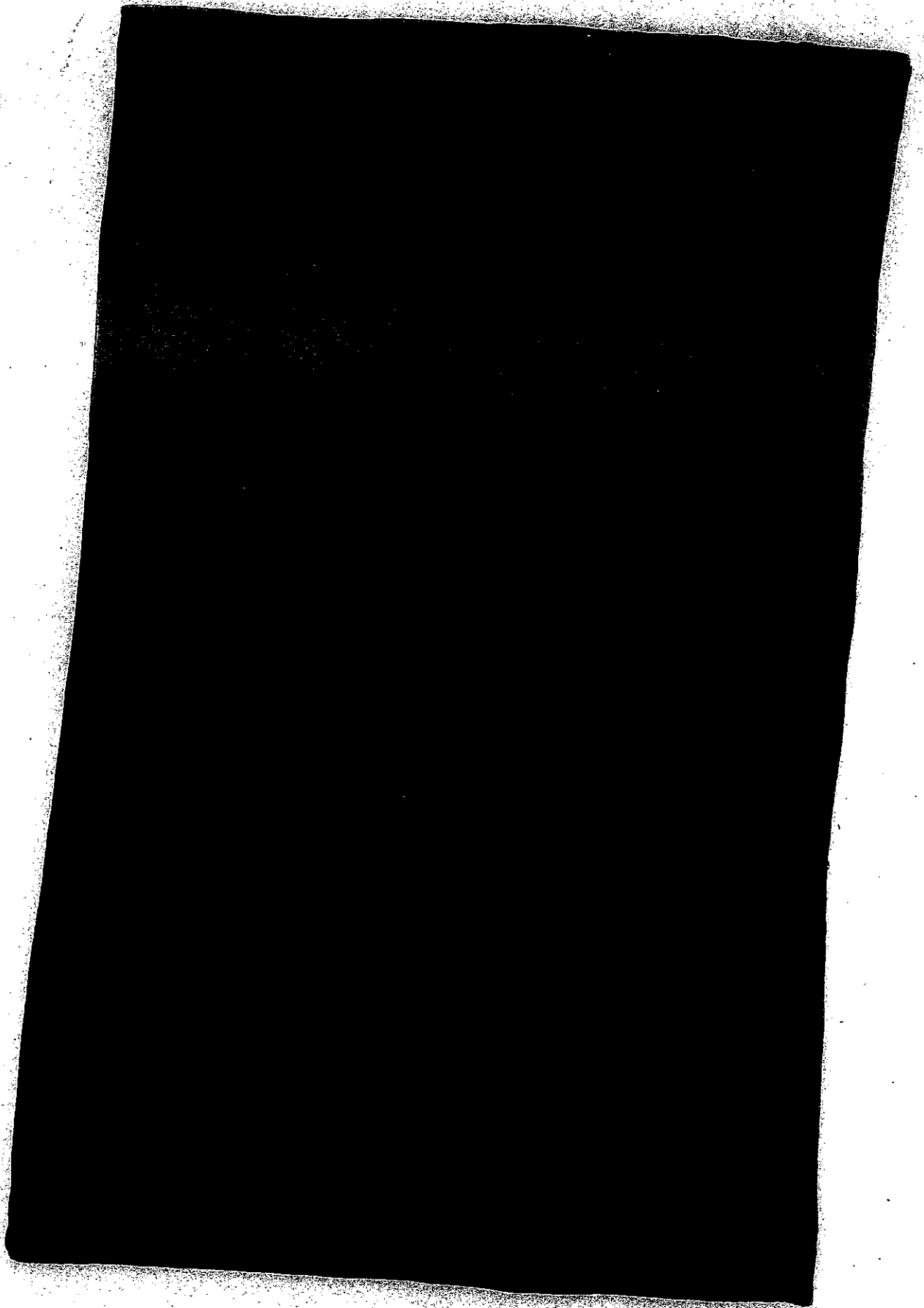


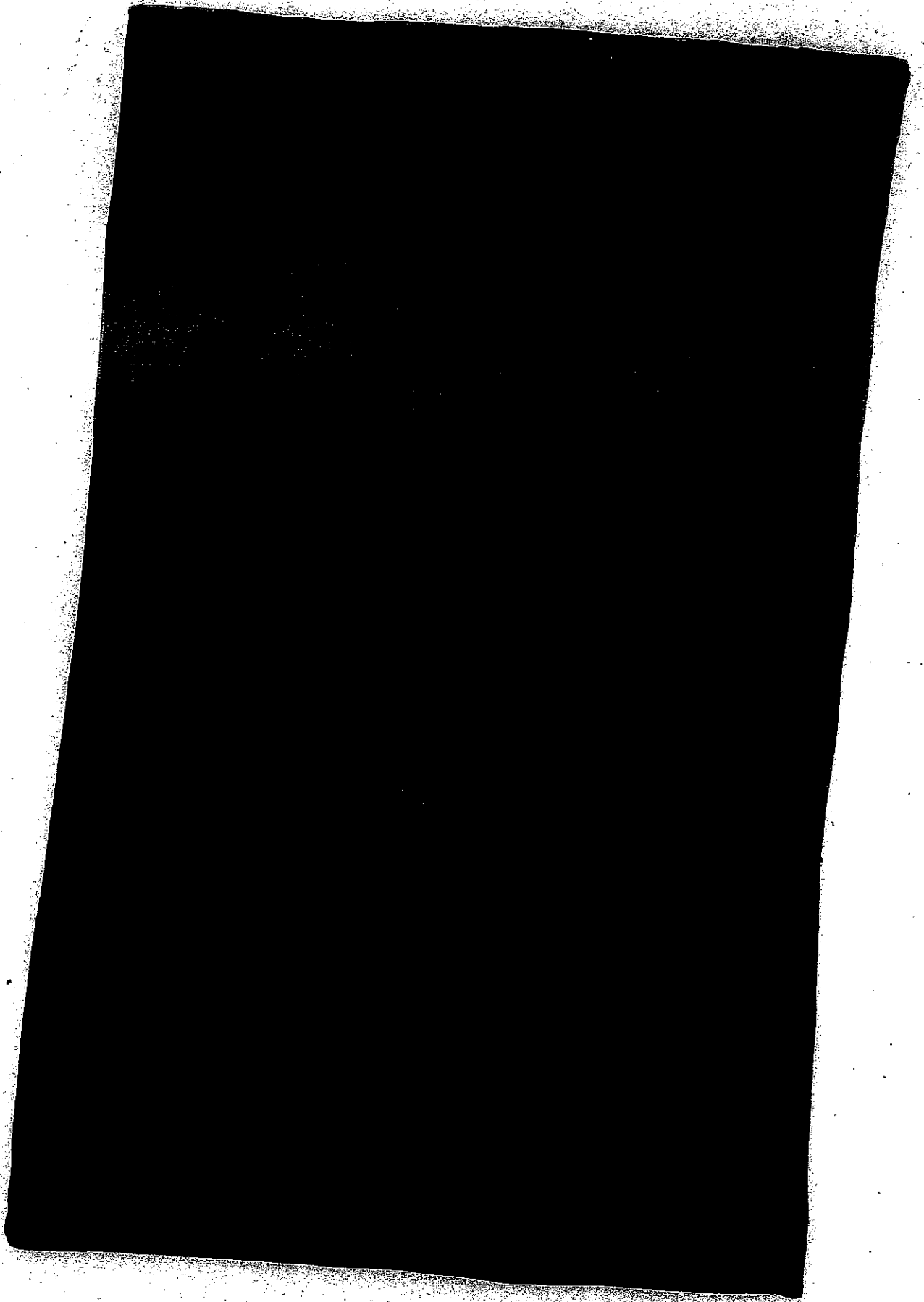


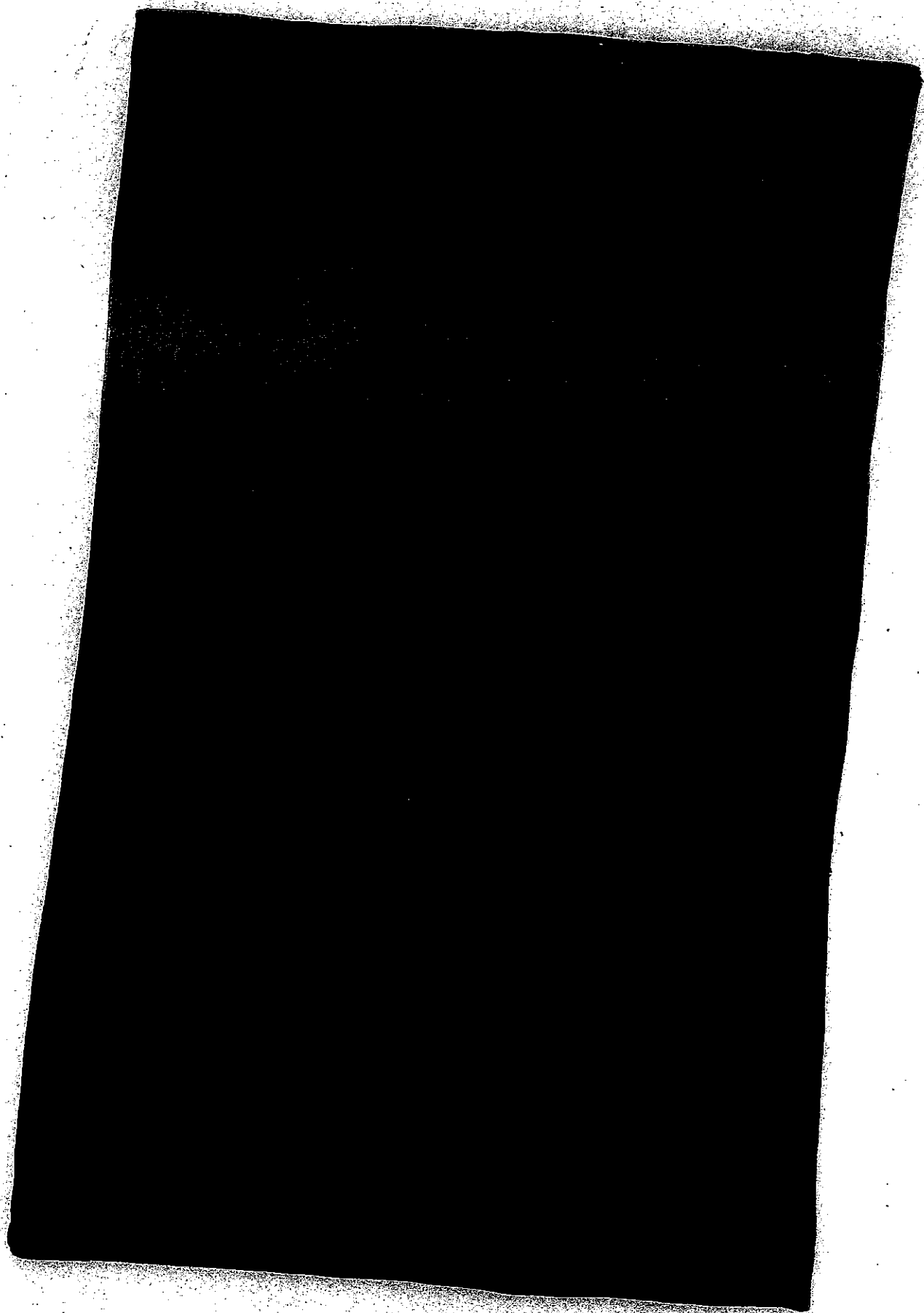


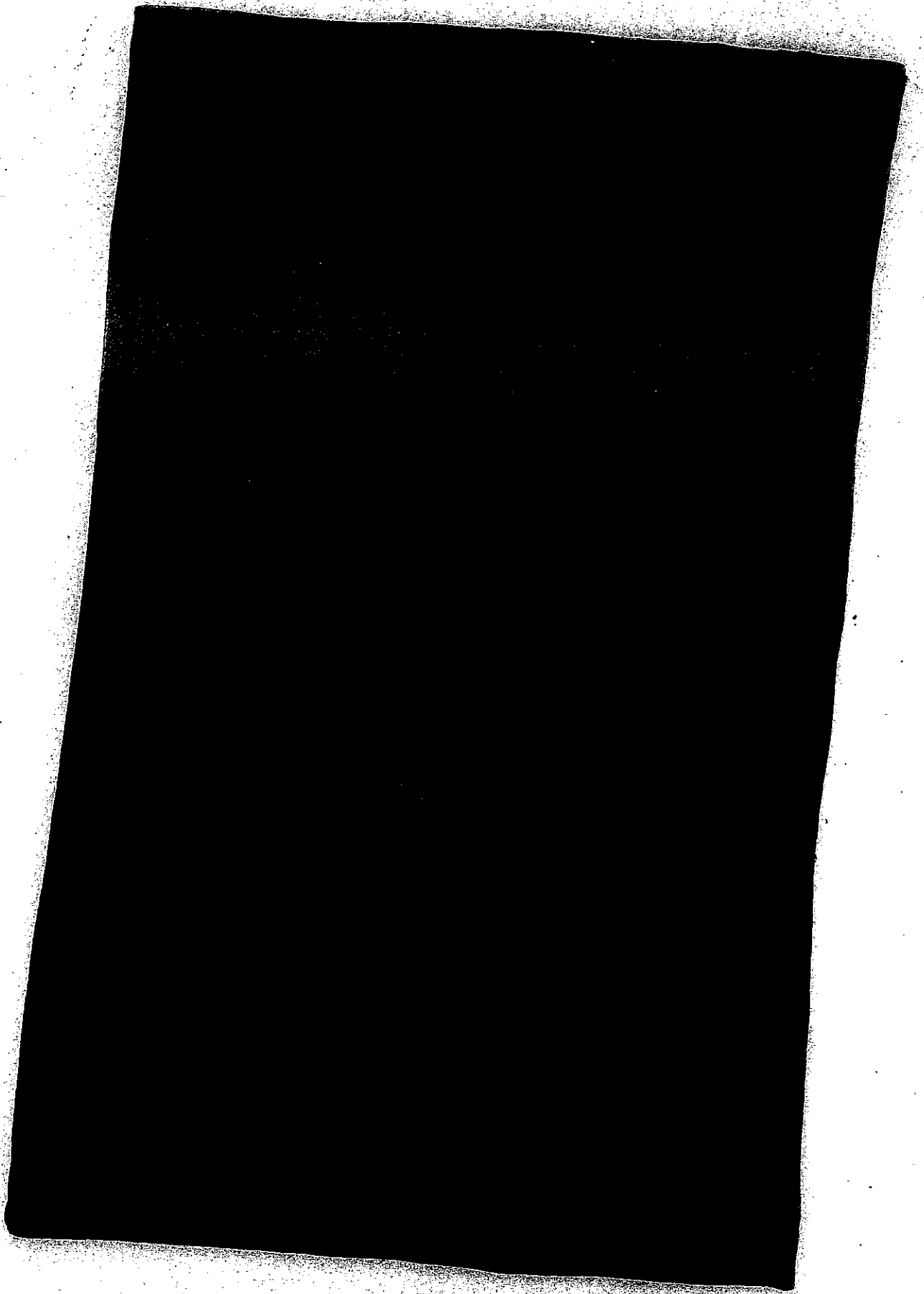


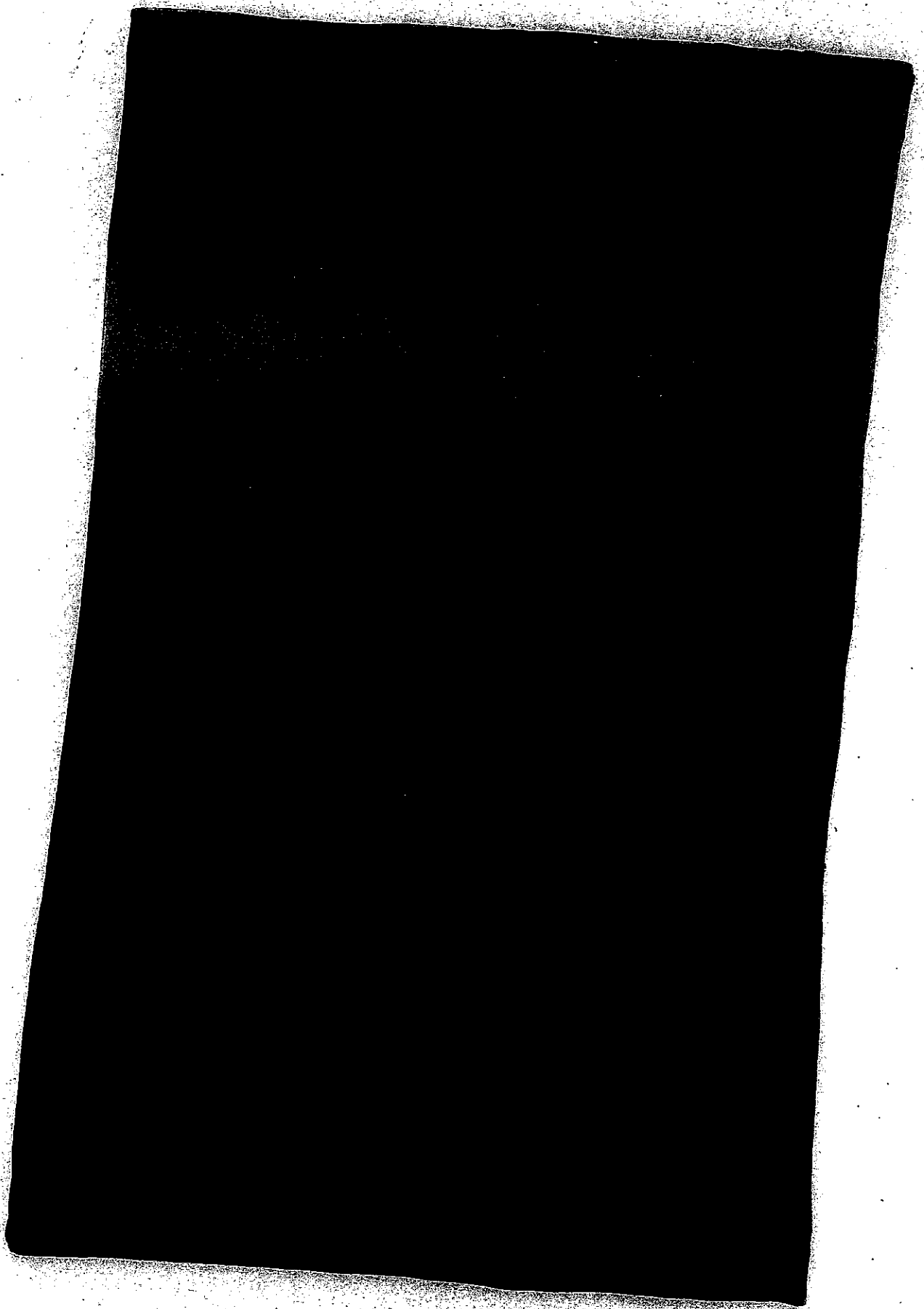


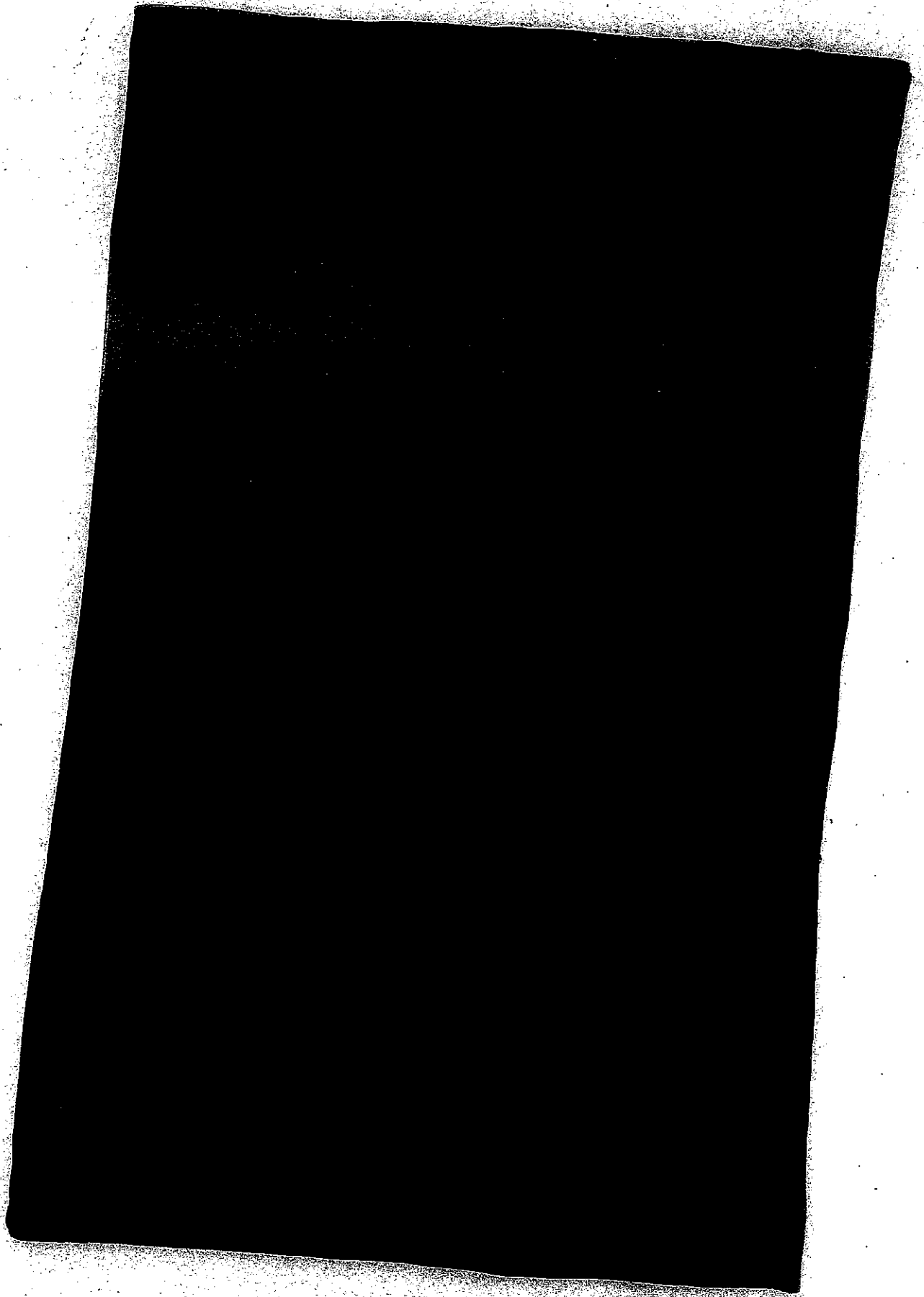


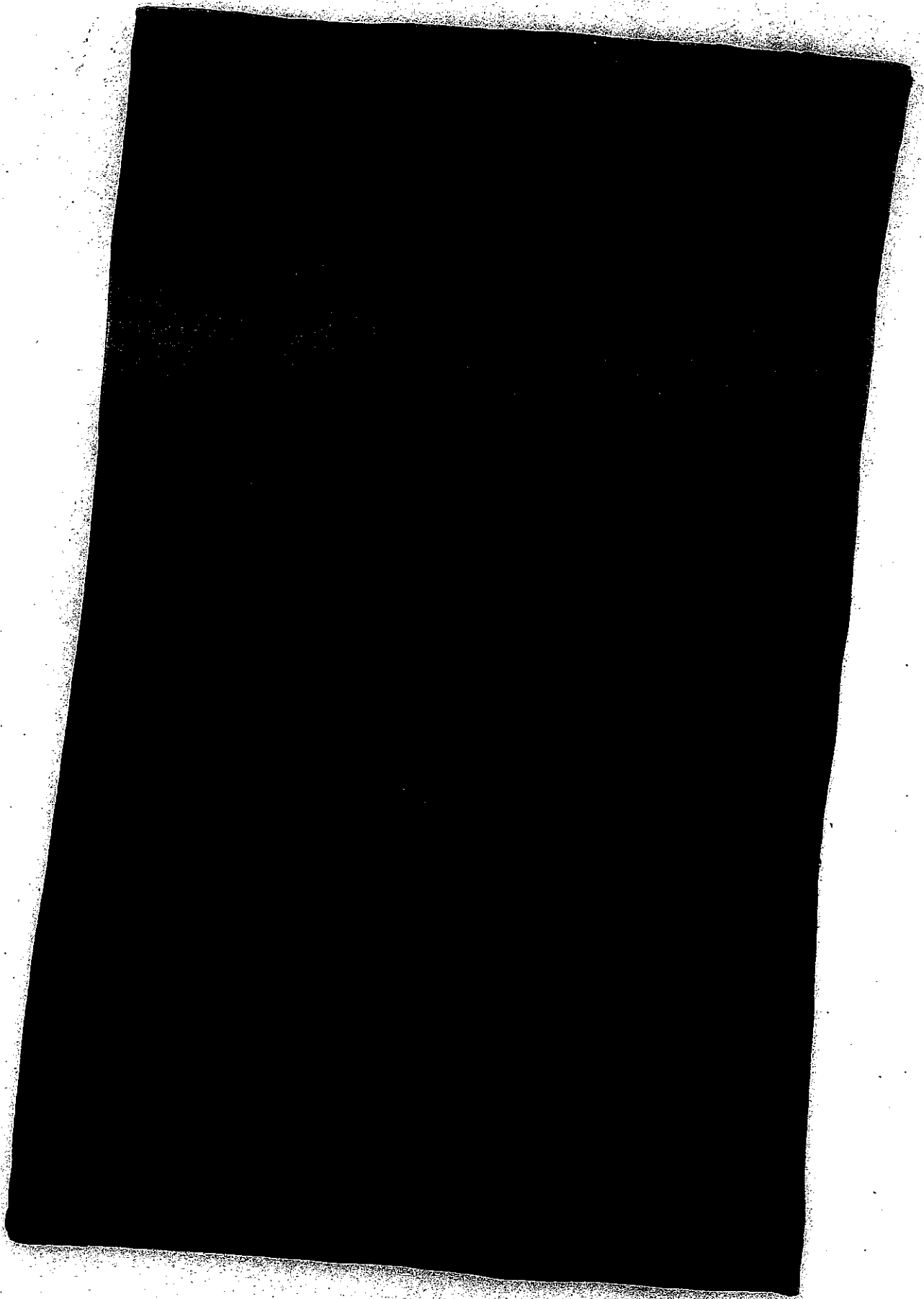


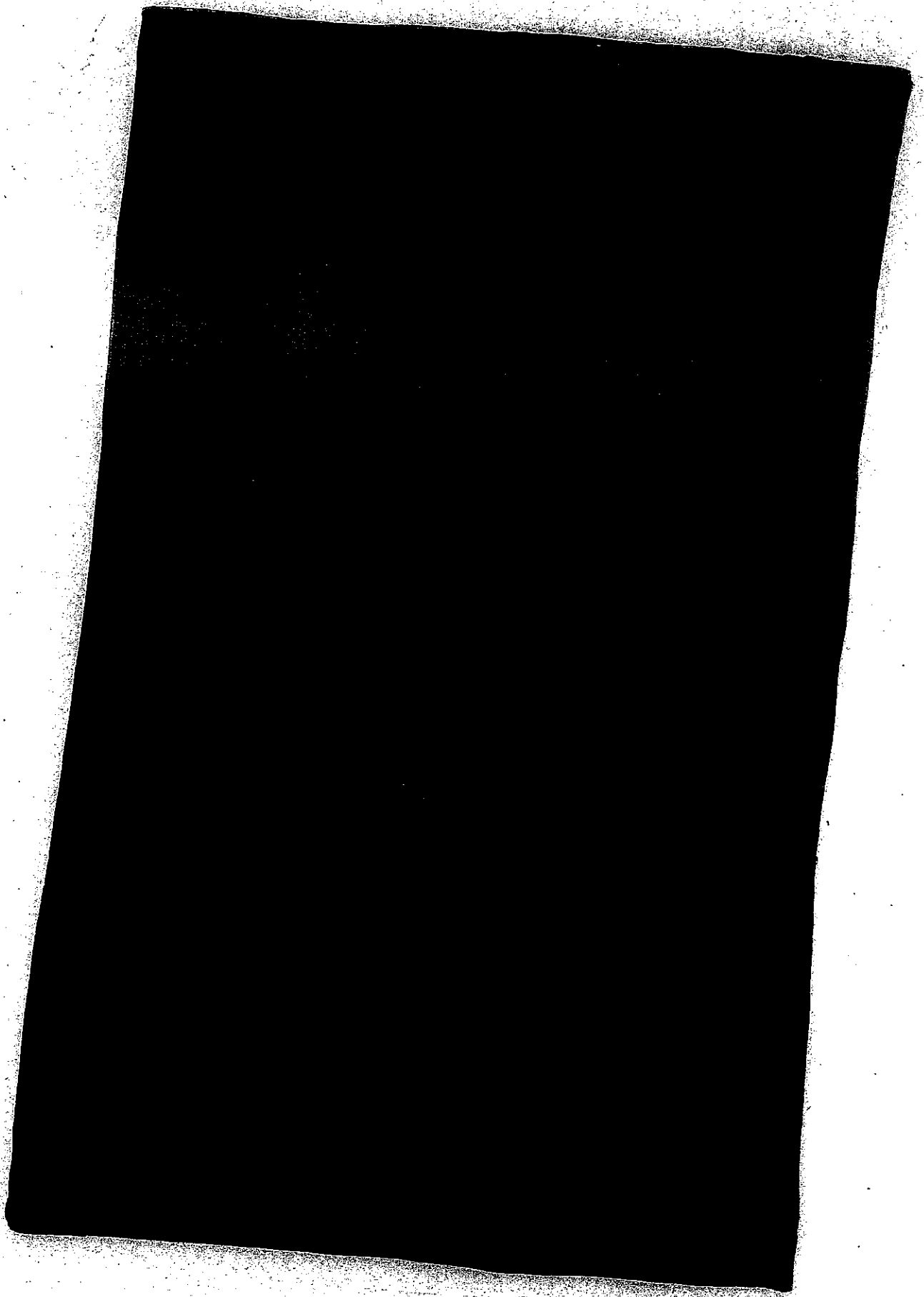


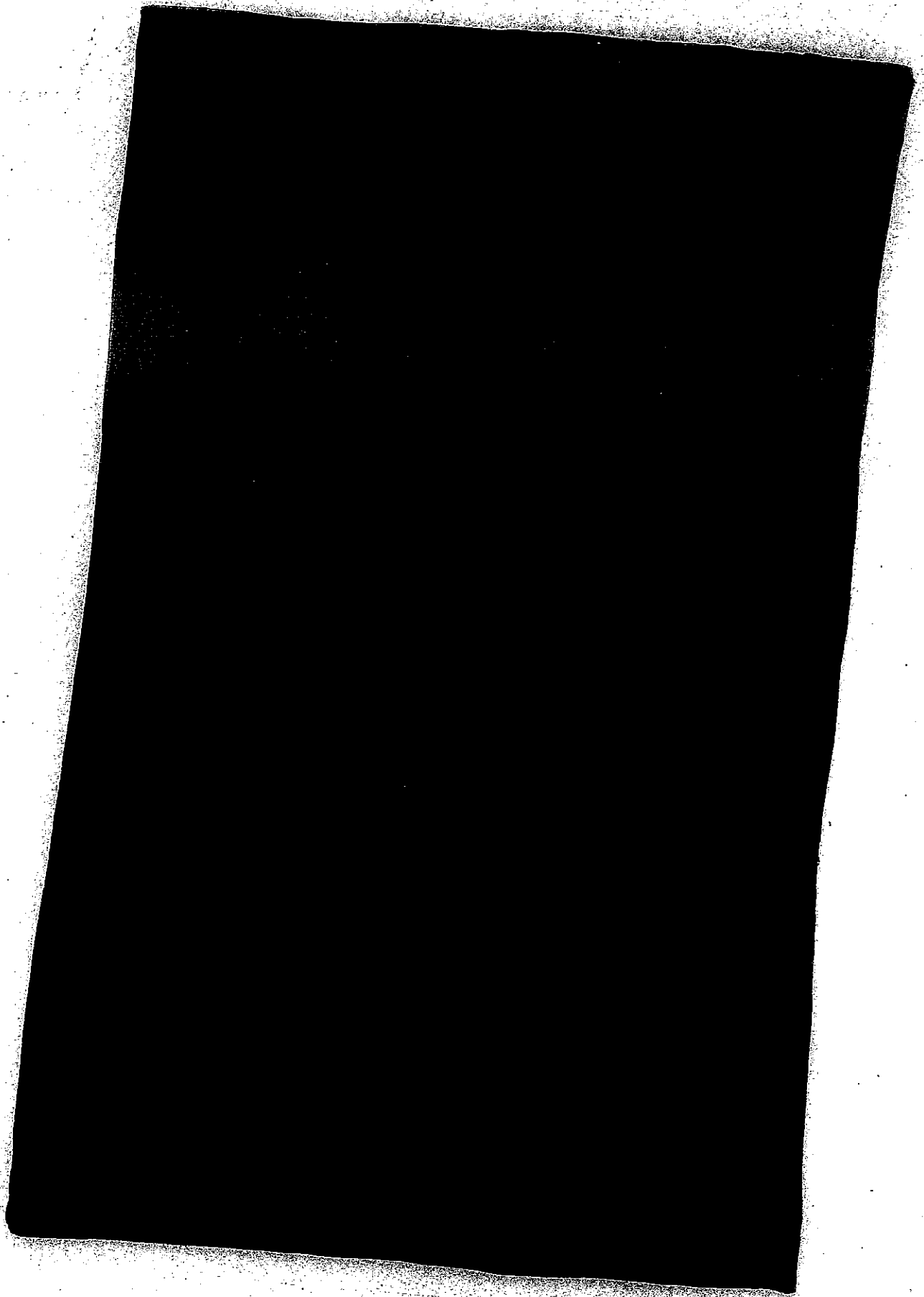


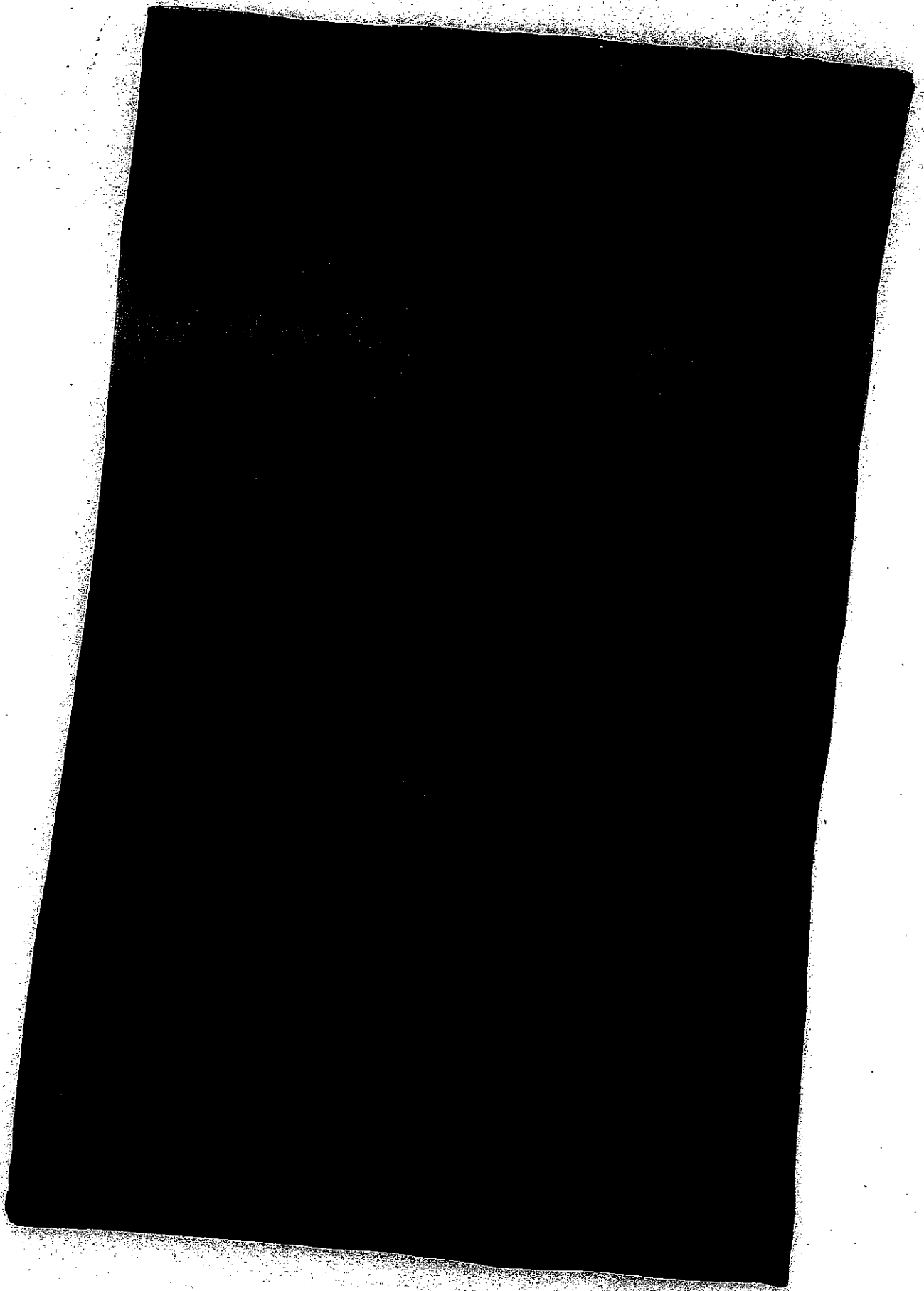


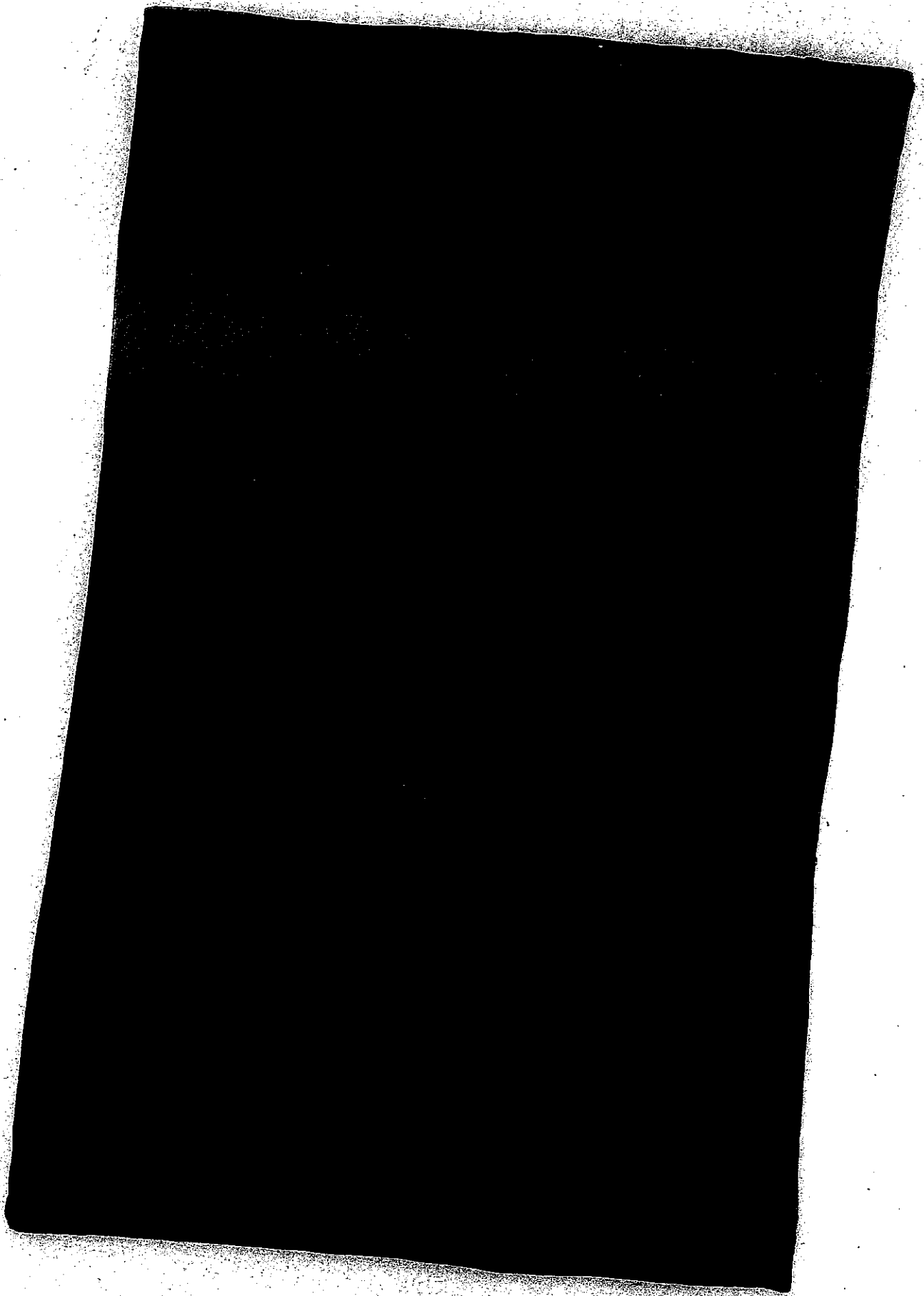


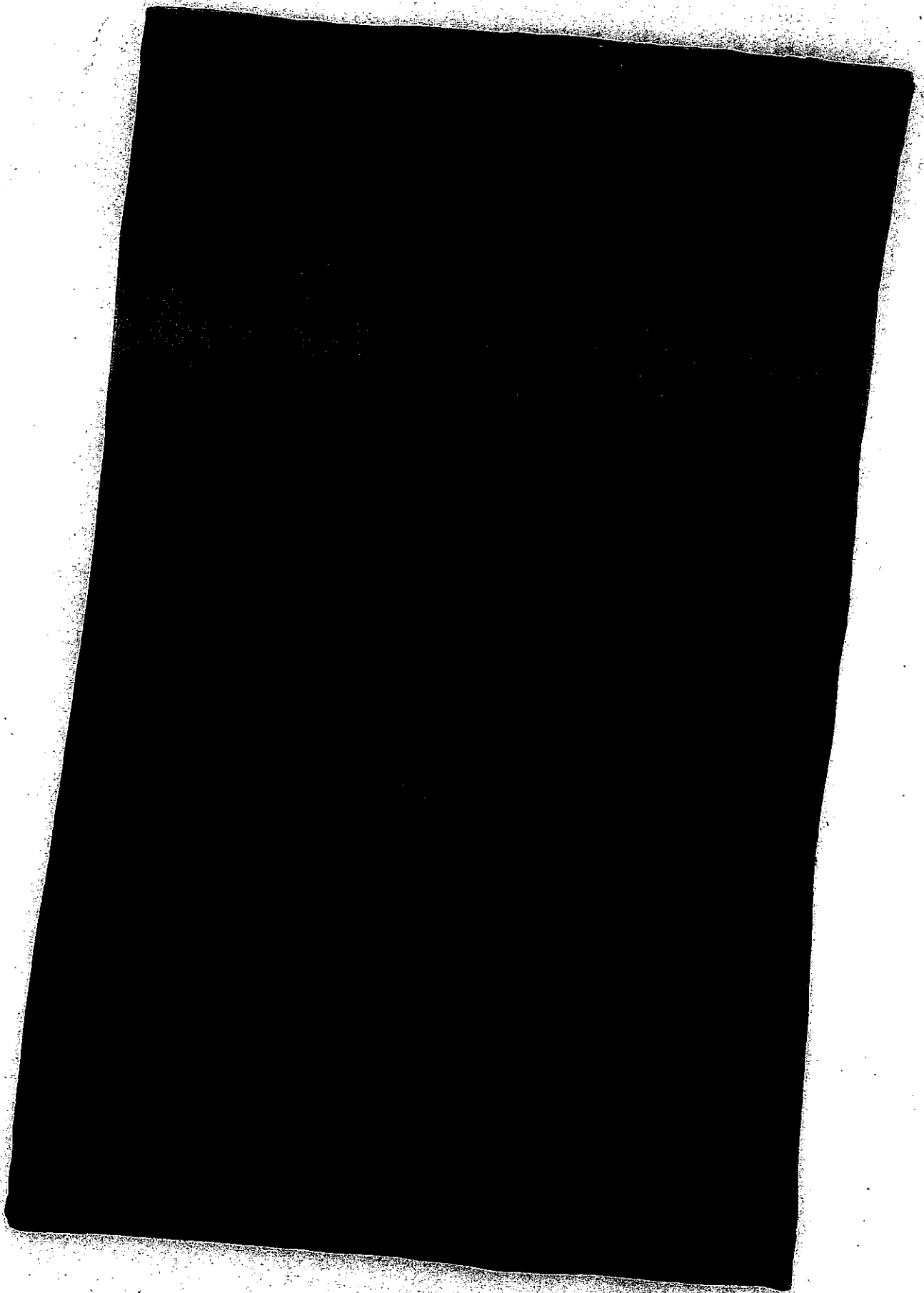


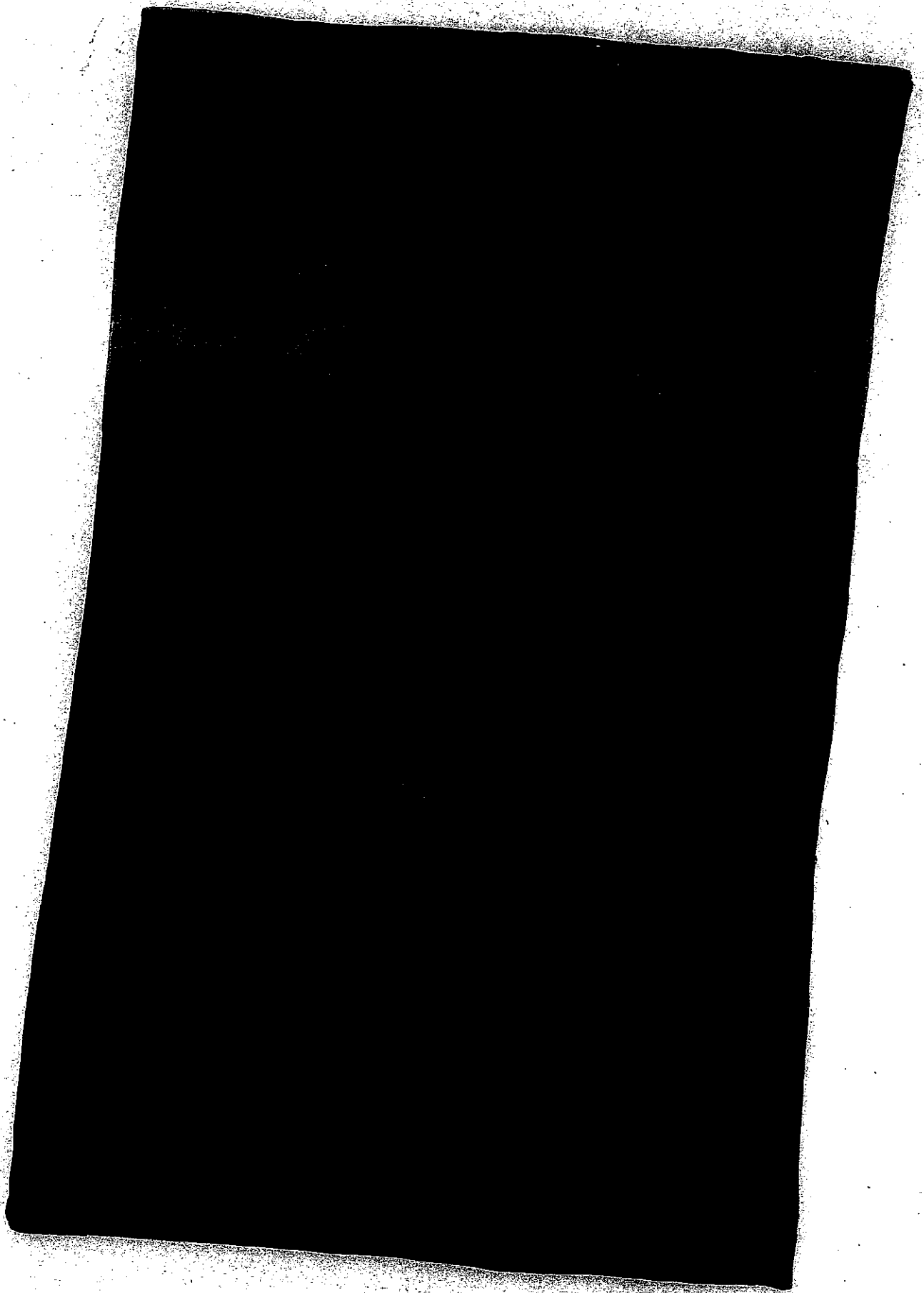


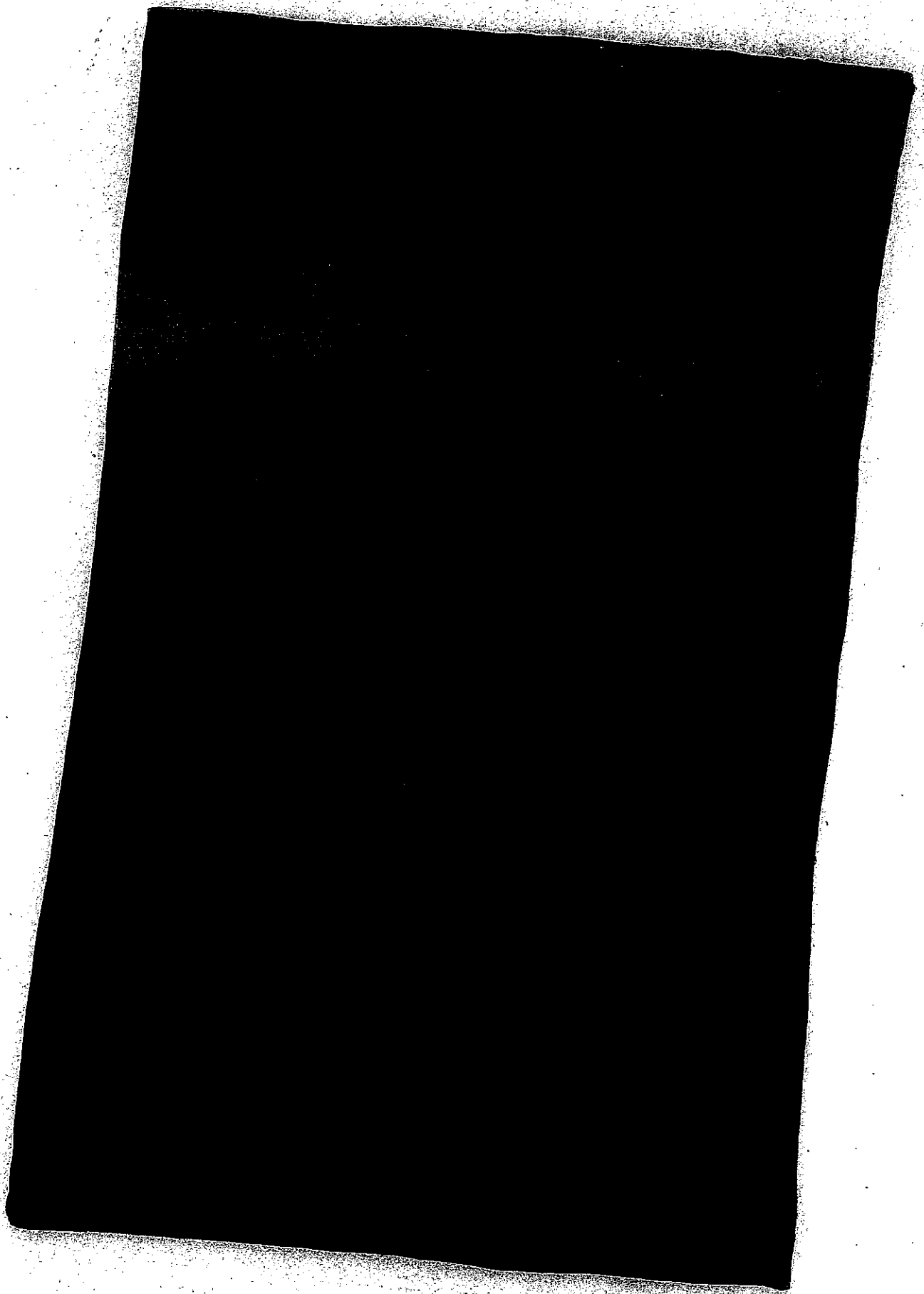


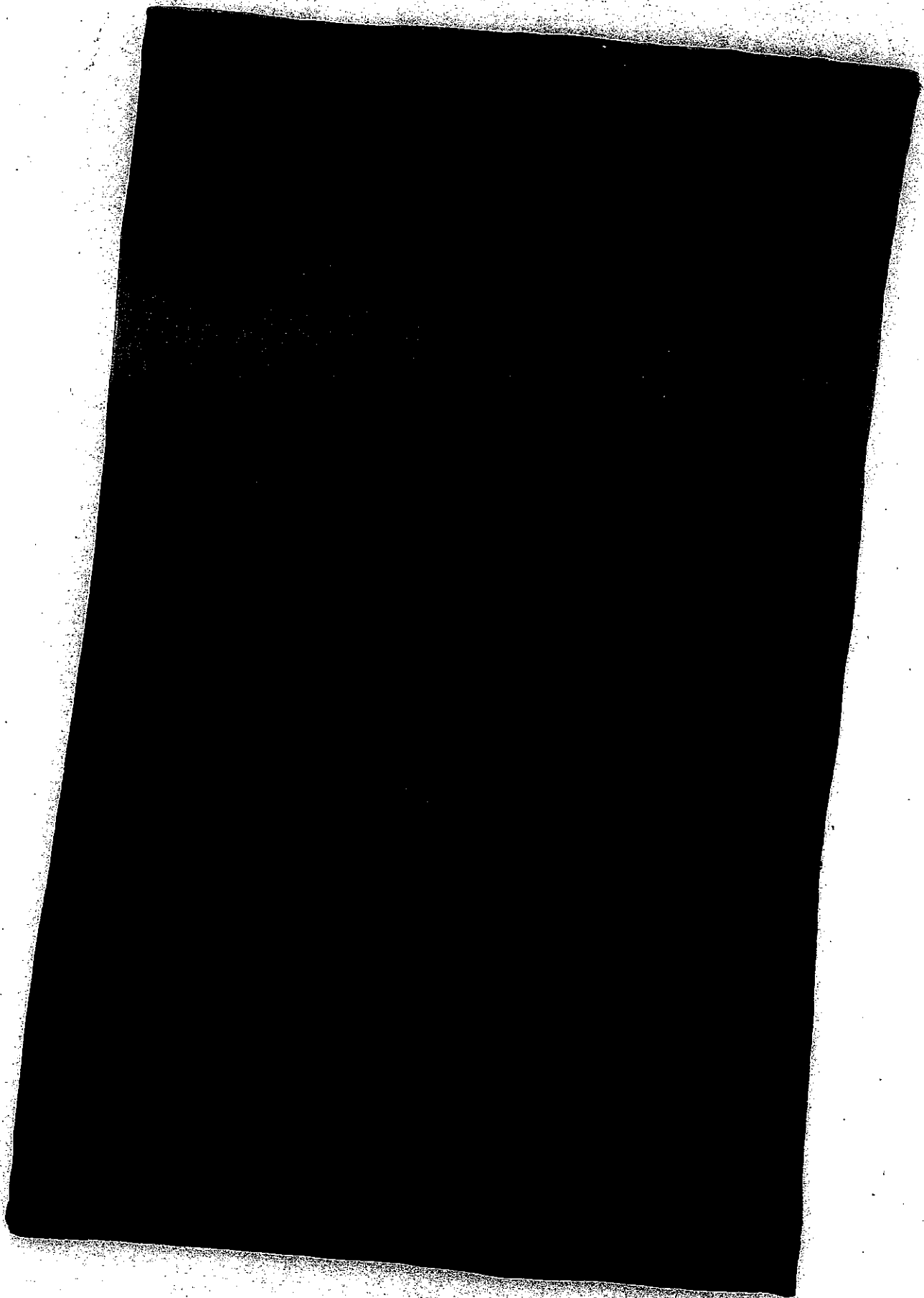


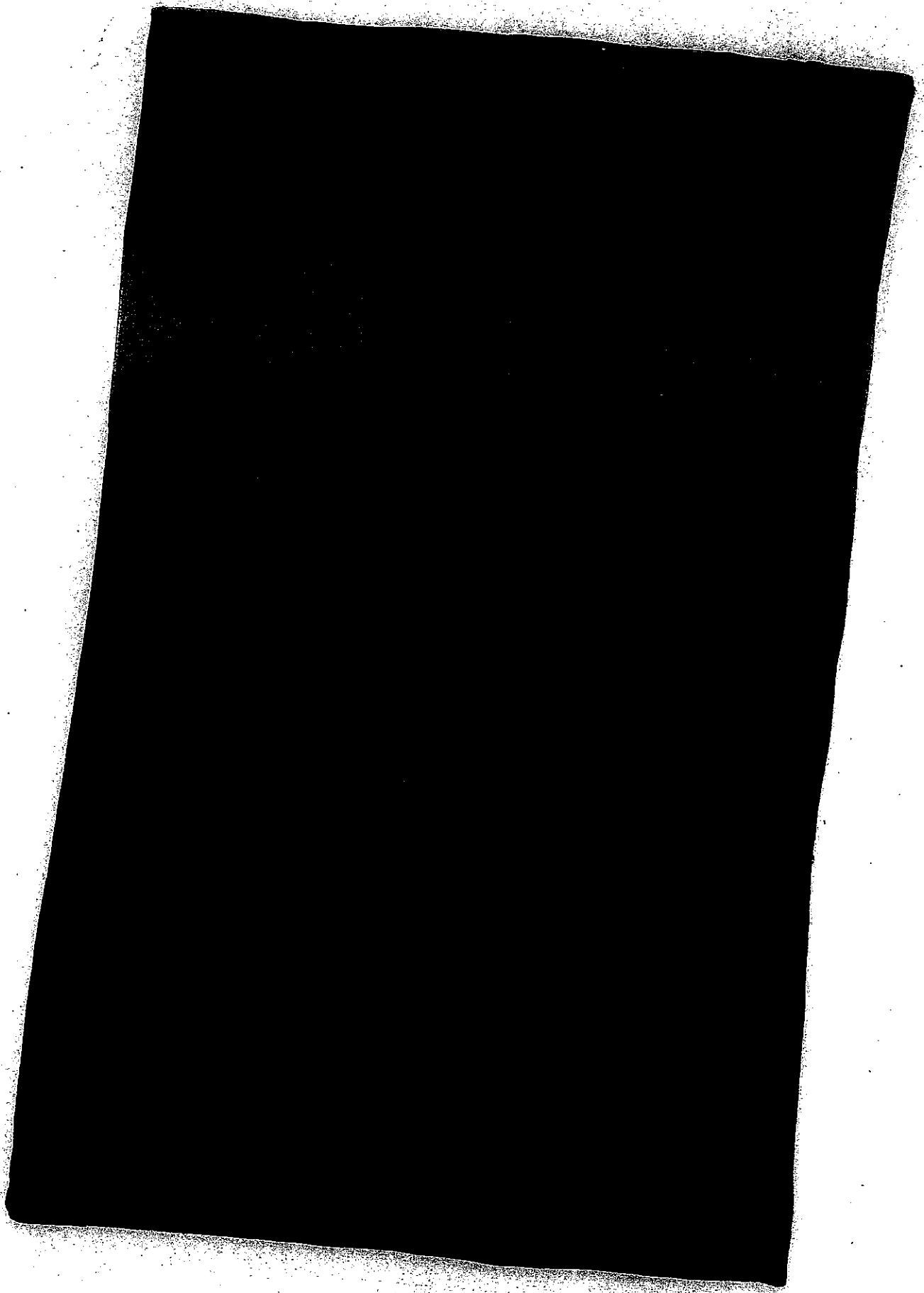


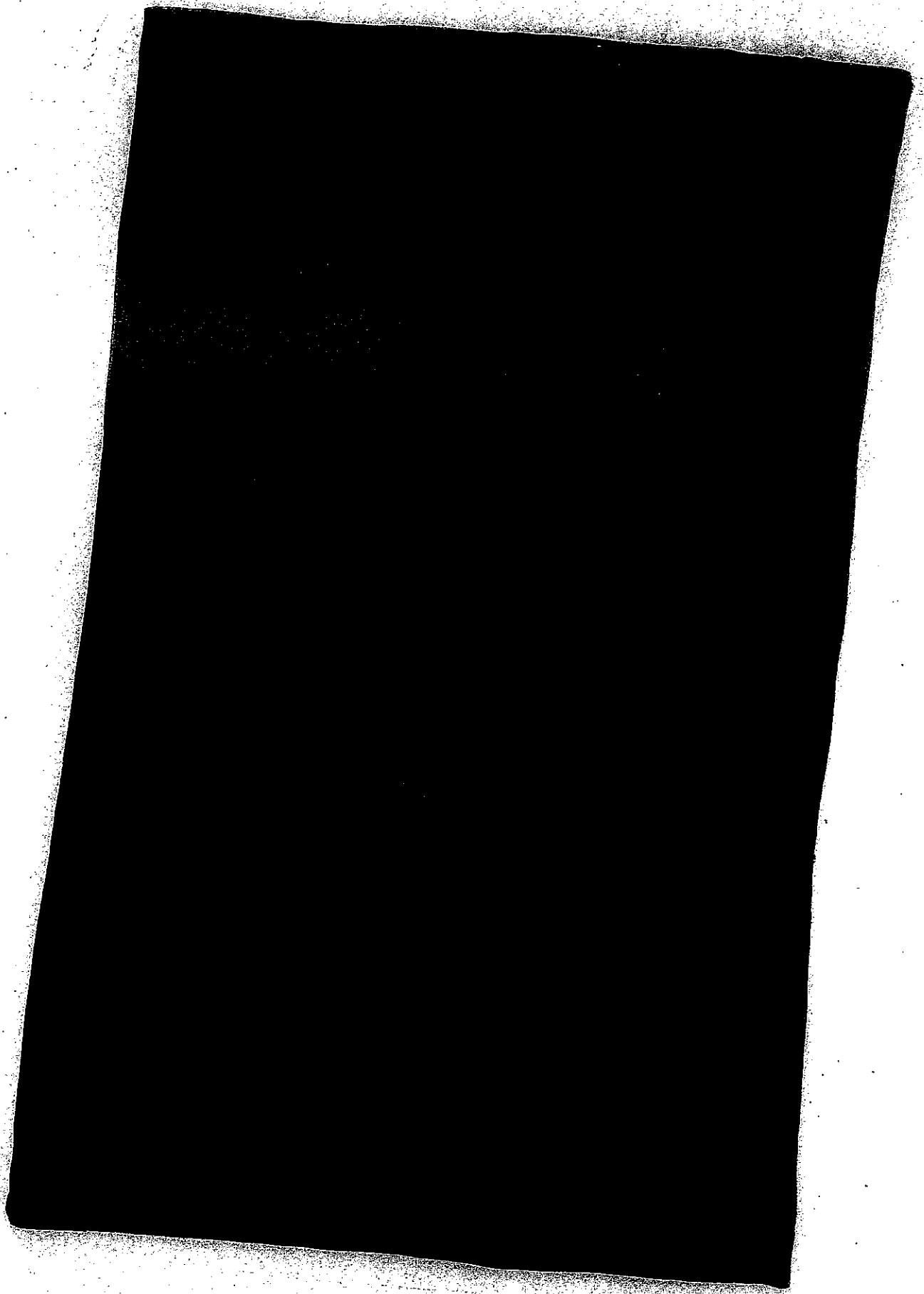


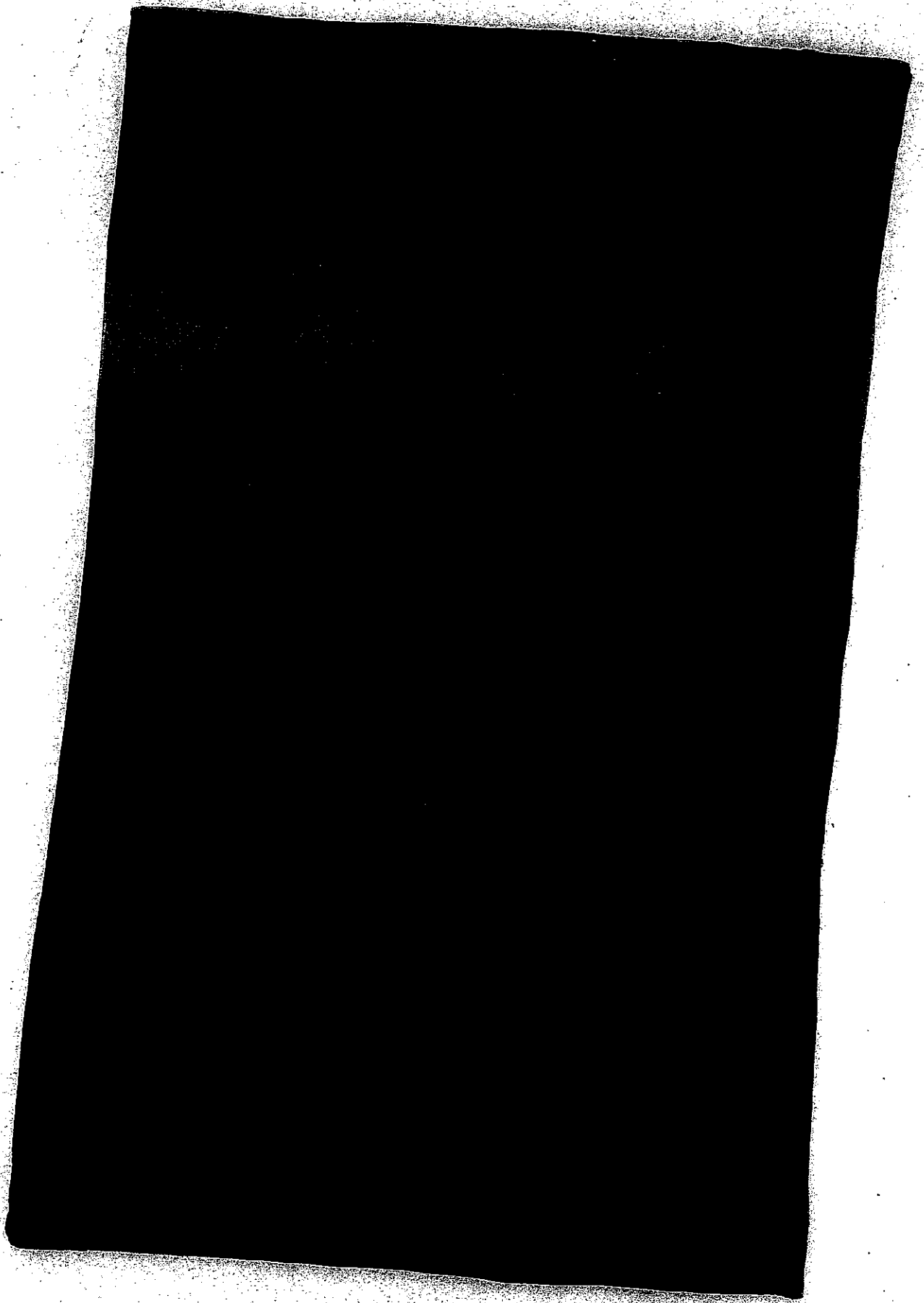


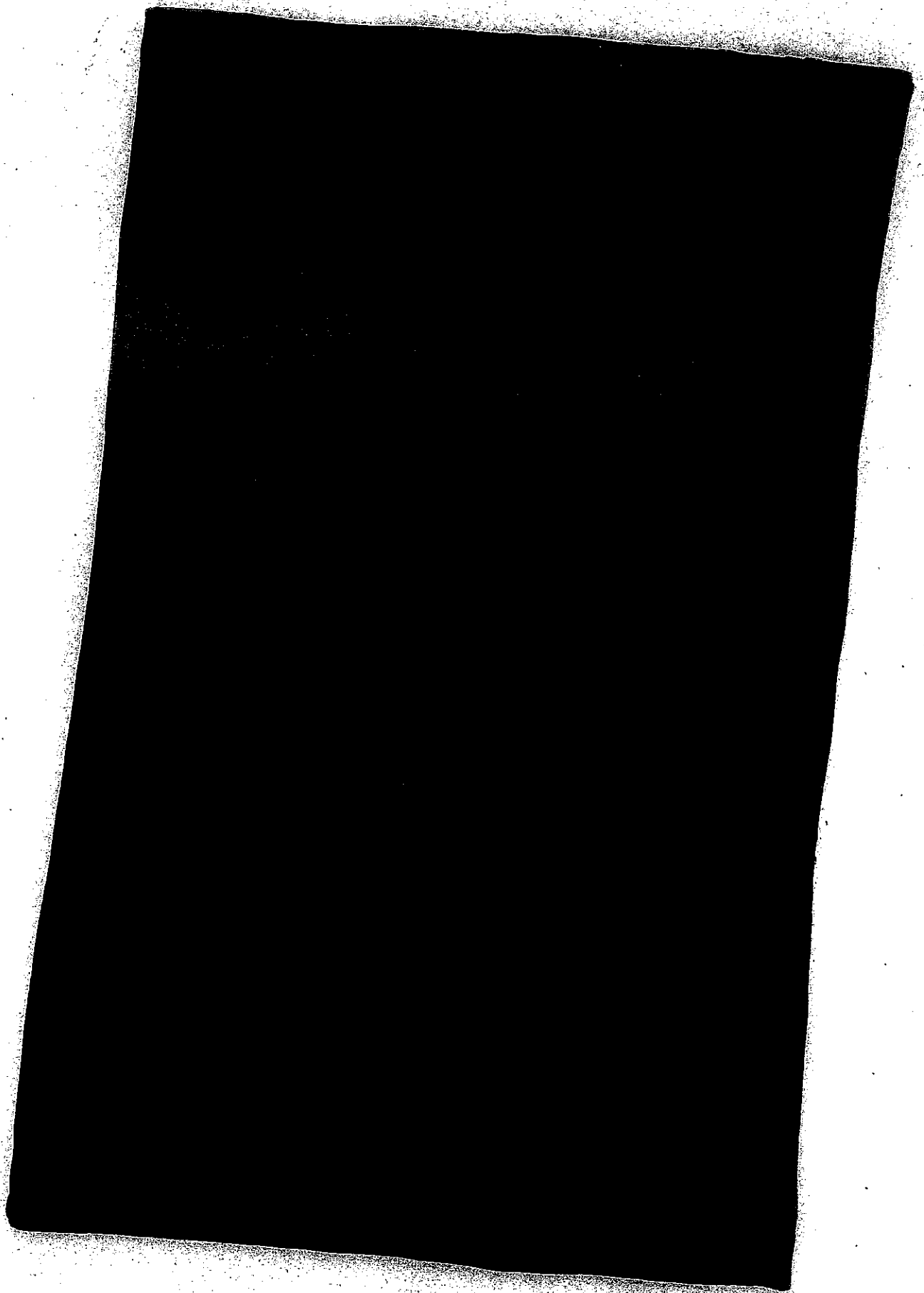


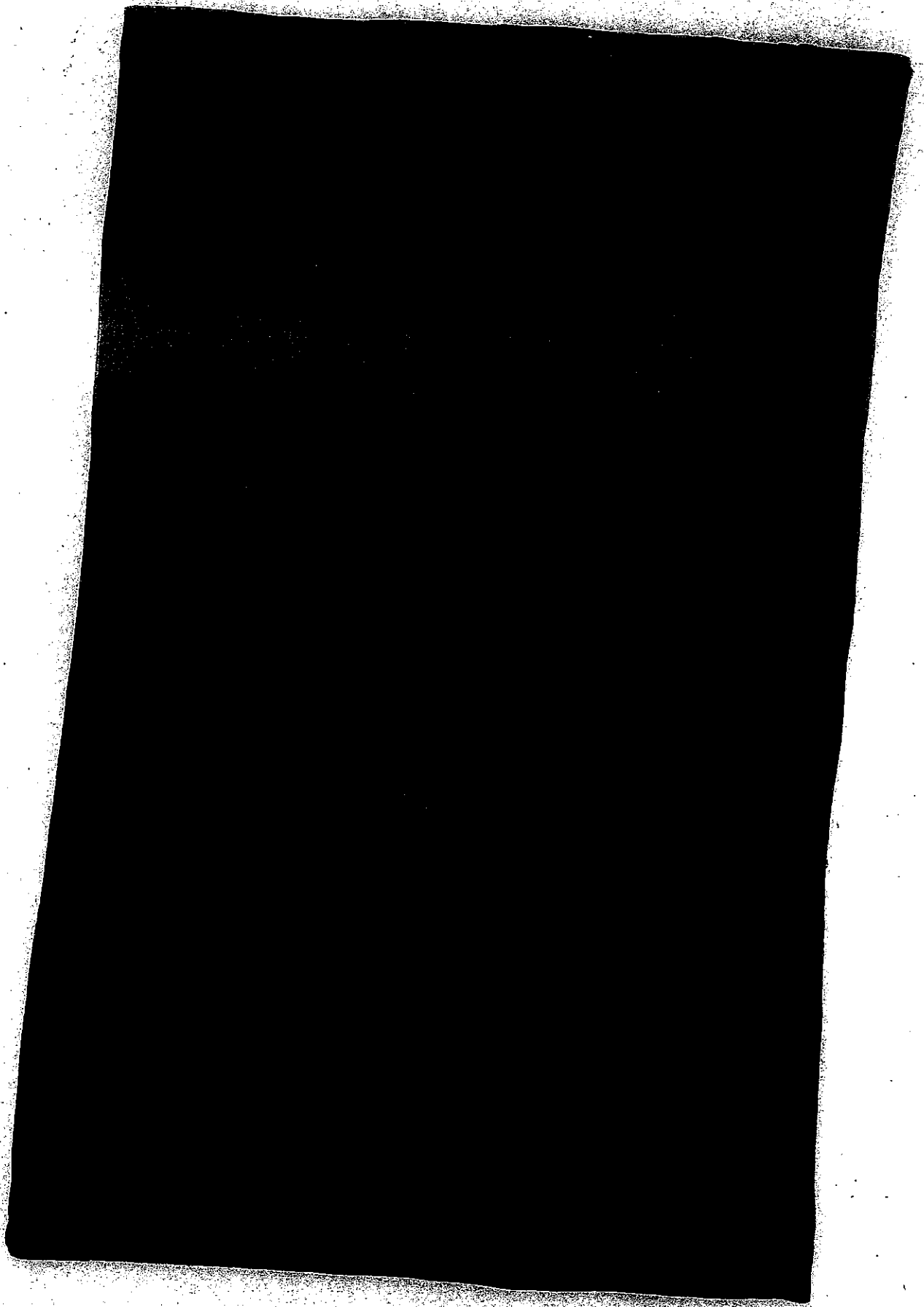


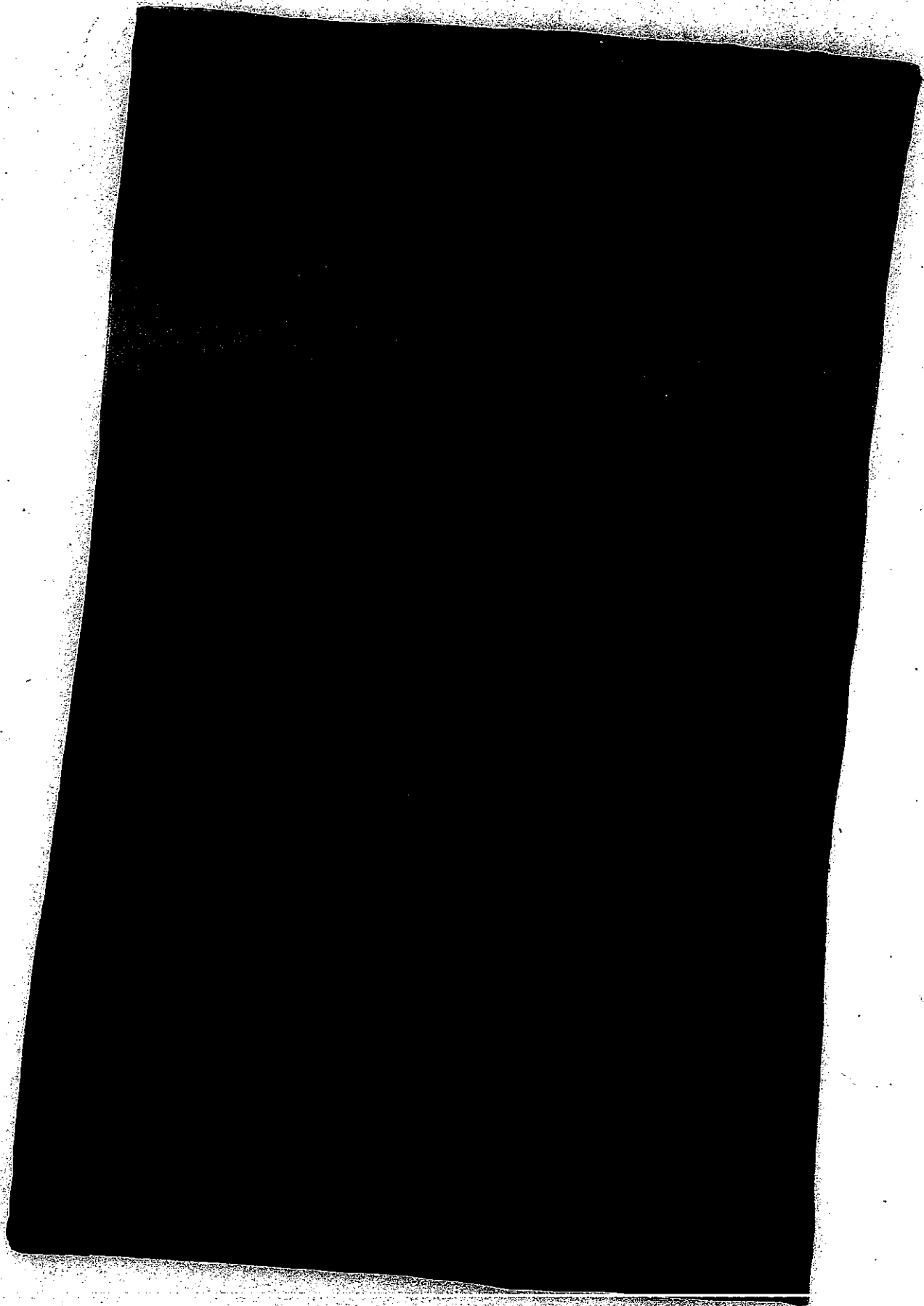












Schedule 20 - Guarantee

To
NHS Business Services Authority
Stella House, Goldcrest Way,
Newburn Riverside, Newcastle Upon Tyne
NE15 8NY
United Kingdom

Corporate Guarantee

We,
Deutsche Post AG
Headquarters
D-53250 Bonn
Germany,

hold a 100% interest indirectly in;

DHL Supply Chain Limited (CRN 528867) and Solstice House 251 Midsummer Boulevard Central Milton Keynes MK9 1EQ United Kingdom	DHL Services Limited (CRN 3324664) Solstice House 251 Midsummer Boulevard Central Milton Keynes MK9 1EQ United Kingdom
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And subject to the following accept liability in respect of any debts and obligations as hereafter provided resulting from the Master Services Agreement dated 4th September 2006 concluded between you and DHL Supply Chain Limited, as amended by Deed of Variation dated 20th August 2015.

We herewith irrevocably and unconditionally guarantee, with effect from 20th August 2015.

1. to procure performance of any and all obligations of DHL Supply Chain Limited and/or DHL Services Limited which DHL Supply Chain Limited and/or DHL Services Limited is obliged to perform under the Master Services Agreement and
2. to pay to you on your first demand all amounts due under the above mentioned Master Services Agreement up to £90,000,000.00 (ninety million pounds sterling) (being the agreed aggregate liability of DHL Supply Chain Limited pursuant to clause 42.8 of the Master Services Agreement, subject to the exceptions referred to at paragraph 3 below); and
3. in addition, to pay to you on your first demand all amounts due under the Master Services Agreement in respect of those items as specifically referred to at Clause 42.8 of the Master Services Agreement (which are agreed as not being subject to the aggregate liability of DHL Supply Chain Limited referred to at paragraph 2 above); and

4. in addition to pay to you on your first demand, all amounts due by way of reasonable legal and other costs and expenses properly incurred by you in connection with the enforcement of this guarantee.

Any demand under this guarantee must be notified in writing to:

Deutsche Post AG
Headquarters
Attn: H. Hänche
53250 Bonn
Germany

This corporate guarantee is valid until the earlier of:

- a. 120 days after the date on which the Master Services Agreement expires or is terminated; or
- b. 30th June 2019,

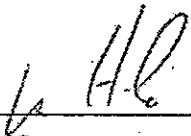
whereupon the Guarantor's obligations and liabilities under this Guarantee shall terminate absolutely, whether or not this Guarantee has been returned to the Guarantor by the Beneficiary, save in respect of any demands made upon the Guarantor under this Guarantee prior to such date and remaining unsatisfied.

Neither the Guarantor, nor the Beneficiary, may transfer or assign any of their respective rights or obligations under this Guarantee without the prior written consent of the other of them (which in the case of the Guarantor shall not be unreasonably withheld where the Beneficiary assigns its rights or obligations pursuant to clause 55.1 of the Master Services Agreement).


With effect from 20th August 2015, this Guarantee replaces and supersedes the guarantee provided to you dated 8th September 2006.

This Guarantee shall be governed by and construed in accordance with the laws of Federal Republic of Germany and the English Courts shall have exclusive jurisdiction to determine the same.

Deutsche Post AG
Bonn, 20th August 2015

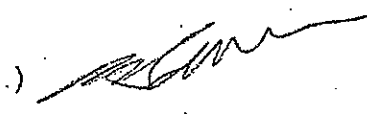


ppa
H. Hänche



ppa
D. Robrechts

SIGNED AS A DEED

on behalf of NHS BUSINESS SERVICES AUTHORITY by)  NICK SCHOLTE

in the presence of:

Name of Witness:

Address of Witness:

) 

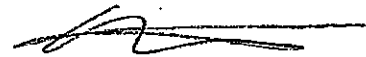
) AUSTAIR McDONALD

) NHS BUSINESS SERVICES AUTHORITY
STELLA HOUSE
GOLDCREST WAY
NEWBURN RIVERSIDE
NEWCASTLE UPON TYNE
NE15 8NY

Executed by DHL SUPPLY CHAIN LIMITED)

acting by)

pursuant to a Power of Attorney dated 8 January 2015

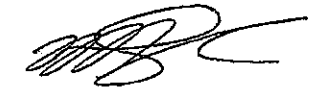
) 

) DAN ELLERTON

in the presence of:

Name of Witness:

Address of Witness:

) 

) NICK GERRARD

) 62 THREE ACRES LANE
SOLIHULL
B90 1NY