

Financial Viability Guidance:

Other financial performance ratios used in the assessment of financial operating performance

Measure	Unit	Calculation	Performance Threshold	Performance Outcome	Data Definition
Total revenue per tenancy unit	\$	$\frac{C3}{(S32+S56+S82)}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Total rental revenue divided by the total number of tenancy agreements
Total responsive maintenance per housing unit	\$	$\frac{C13}{(S30+S31+S54+S55+S80+S81+S104+S105)}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Total responsive maintenance expense divided by total housing units Applies where providers have responsive maintenance responsibility
Total non-capitalised planned maintenance per housing unit	\$	$\frac{C14}{(S30+S31+S54+S55+S80+S81+S104+S105)}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Total planned maintenance expense divided by total housing units Applies where providers have planned maintenance responsibility
Total corporate overhead/ Total operating expenditure	%	$\frac{C16}{C19}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Total corporate overhead divided by total operating expenses
Employee expenses / Number of FTE	\$	$\frac{(C15+S2)}{(S7+S33+S57+S83+S99)}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Employee expenses divided by total number of FTE
Bad debts written off during the year/ Rental revenue	\$	$\frac{C17}{C3}$	Trend analysis	7b/6a	<ul style="list-style-type: none"> Bad debts divided by rent revenue Bad debts written off during the year may be from current or past year rental debtors