Auro national bank has two service department, the Human Resources Department and the Computing Department. The bank has two other department that directly service customers, the Deposit Department and the Loan Depatement. The usage of the two service departments output for the year is as follows:

**User of service Human Resources Computing**

Human Resources……………………………………………… - 15%  
Computing………………………………………………………… 10% -  
Deposit…………………………………………………………….. 60% 50%  
Loan………………………………………………………………….. 30% 35%

The budgeted costs in the two service departement for the year are as follows:

Human Resources…………………………………………………………………………… $459,000  
Computing……………………………………………………………………………………… $688,500

REQUIRED

1. Use the direct method to allocate the budgeted costs of the Human Resources and Computing departement to the Direct and Loan departments.