



Australian Government

Department of Education, Employment and Workplace Relations

Finance 2010

Financial Reports of
Higher Education Providers

November 2011

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ISBN: 978-0-642-78128-4

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1. Introduction

1.1. What is in the publication

This publication contains adjusted financial statements for higher education providers (HEPs) as listed in the *Higher Education Support Act 2003* for the 2010 reporting period. The data was extracted from audited financial statements and provided to the Department of Education, Employment and Workplace Relations (DEEWR) in 2011. The adjusted financial statements are presented in a format similar to that outlined in the Department's *Financial Statement Guidelines for Australian Higher Education Providers for the 2010 Reporting Period*.

1.2. Significant items

1.2.1. Changes in equity and comprehensive income statement

On 31 December 2010, Curtin University of Technology transferred the operation and associated assets and liabilities of the Vocational Training and Education Centre (VTEC) to the Western Australia Government for no consideration.

As this was the only material operations of a VET nature at Curtin, the university has been removed from table 2 of this publication (Financial Performance for Dual Sector HEPs) as the only VET item reported is included in discontinued operations (see table 1).

1.2.2. Defined Benefit Obligations

On the same basis as Finance 2009, universities that have defined benefit obligations and have not adopted the direct to equity approach, have adjusted the amounts reported in this publication as though they had retrospectively adopted this treatment. Deferred superannuation revenue and expenses are reported on a net basis in both profit and loss items and other comprehensive income. As such, universities with only defined benefit obligations that are fully covered by the Australian Government Superannuation Supplementation Program will report a nil expense and nil actuarial changes.

1.3. The data reported

1.3.1. How the data was collected

Each year HEPs are required to prepare Annual Financial Statements in accordance with the specifications in the *Financial Statement Guidelines for Australian Higher Education Providers* (Guidelines) for the relevant reporting period. These Annual Financial Statements are intended to meet the financial reporting requirements of the Australian Government and State/Territory agencies.

This publication has been prepared from HEPs' audited Annual Financial Statements and, while in most respects the data in this publication will be the same as those statements, there may be some minor classification differences. This is because the Annual Financial Statements of some HEPs depart from the Guidelines. Also, the Adjusted Statements of Financial Performance for dual sector HEPs, in some instances, include data that was not reported in the financial statements but provided by HEPs in separate spreadsheets.

As the financial statements in this document are not identical to the financial statements in the providers' published Annual Financial Reports, the term 'adjusted' has been used.

Unless otherwise indicated, amounts relate to the parent entity for the total institution as indicated in the university's financial statements. That is, tables 1, 3, 4 and 5 include both higher education and vocational education and training sectors for dual sector institutions.

Amounts in respect of 2009 included in the Overview of Data are amounts as reported in the Finance 2009 publication.

1.3.2. HEPs providing data

The data reported in tables 1 to 5 relate to HEPs listed in Table A of the *Higher Education Support Act 2003* and the University of Notre Dame Australia (which is listed in Table B of the Act). The data for 2010 was obtained from the 39 HEPs listed in Appendix 1.

1.4. Conventions followed in representing the data

Data in the tables are dollars rounded to the nearest thousand. Therefore totals do not always match precisely with the sum of values in the rows and columns. Zeros indicate that the original value was nil or less than \$500.

1.5. Getting access to more data or data in electronic form

This publication, together with other related publications, is available on the Internet from this site: <http://www.deewr.gov.au/HigherEducation/Publications/FinanceReports/>

For information about the contents of this publication please contact:

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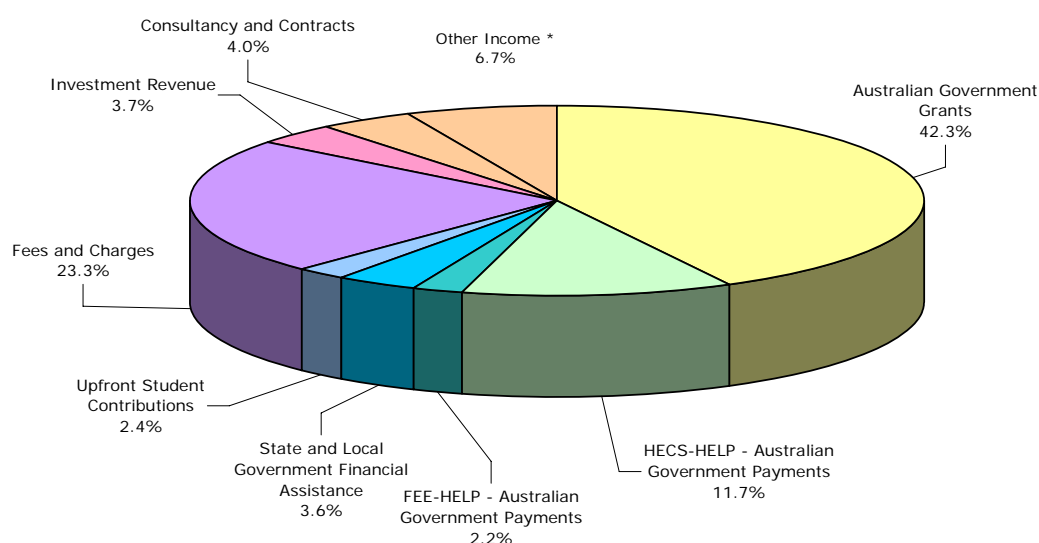
Phone: (02) 6240 5803 or email: ppfinance@deewr.gov.au

2. Overview of the Data

2.1. HEP Operating Revenue

For the 39 HEPs in 2010, the total operating revenue, including for Vocational Education and Training activities, was \$22.2 billion (revenue for higher education activities was \$21.5 billion). Revenue from the Australian Government was \$12.5 billion of which \$9.4 billion was for grants and \$3.1 billion was for HECS-HELP and FEE-HELP payments. Upfront Student Contributions were \$0.5 billion and the remainder was split between the following: Fees and Charges (\$5.2 billion); Consultancy and Contracts (\$0.9 billion); Investment Income (\$0.8 billion); State and Local Government (\$0.8 billion); and other sources (\$1.5 billion).

Figure 2.1 Summary of 2010 HEP Operating Revenue, by Source



2010 HEP Operating Revenue	Higher Education		Total Institution	
	(\$'000)	%	(\$'000)	%
Total Revenues from Continuing Operations	21,532,290	100.00	22,158,466	100.00
Australian Government Grants	9,321,203	43.29	9,378,590	42.33
HECS-HELP - Australian Government Payments	2,594,024	12.05	2,594,024	11.71
FEE-HELP - Australian Government Payments	480,642	2.23	493,165	2.23
State and Local Government Financial Assistance	434,029	2.02	802,899	3.62
Upfront Student Contributions	535,153	2.49	535,153	2.42
Fees and Charges	5,009,008	23.26	5,165,317	23.31
Investment Revenue	808,943	3.76	816,027	3.68
Consultancy and Contracts	879,443	4.08	885,202	3.99
Other Income *	1,469,845	6.83	1,488,089	6.72

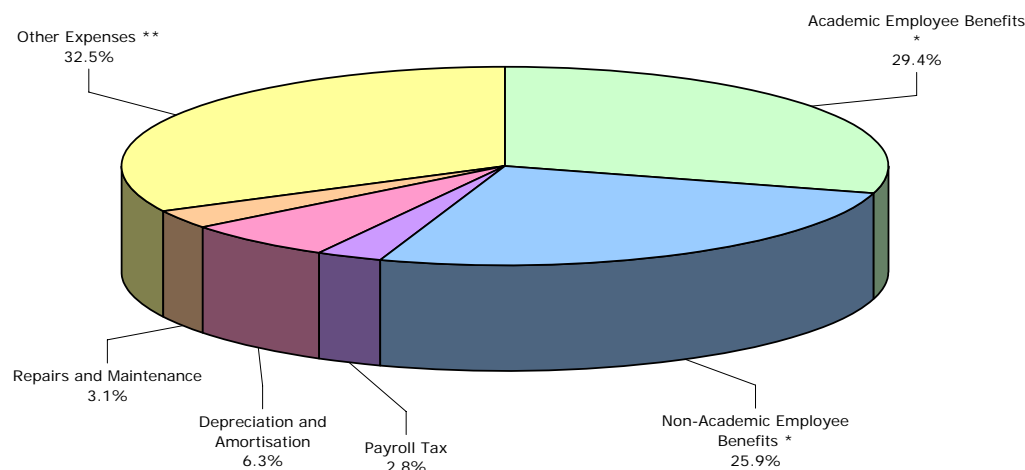
2009 HEP Operating Revenue	Higher Education		Total Institution	
	(\$'000)	%	(\$'000)	%
Total Revenues from Continuing Operations	19,895,837	100.00	20,468,862	100.00
Australian Government Grants	8,604,362	43.25	8,642,729	42.22
HECS-HELP - Australian Government Payments	2,334,712	11.73	2,334,712	11.41
FEE-HELP - Australian Government Payments	442,533	2.22	443,518	2.17
State and Local Government Financial Assistance	430,151	2.16	778,798	3.80
Upfront Student Contributions	503,942	2.53	503,942	2.46
Fees and Charges	4,509,535	22.67	4,661,205	22.77
Investment Revenue	791,409	3.98	798,479	3.90
Consultancy and Contracts	899,980	4.52	904,394	4.42
Other Income *	1,379,213	6.93	1,401,085	6.84

* Other income includes royalties, trademarks and licenses and the share of net result of associates and joint ventures accounted for using the equity method.

2.2. HEP Operating Expense

For the 39 HEPs in 2010, the total operating expense was \$20.1 billion (expense for higher education activities was \$19.5 billion). Of the total amount, \$5.9 billion was accounted for by salary and salary related expenses (excluding payroll tax) for academic staff, and a further \$5.2 billion by salary and salary related expenses (excluding payroll tax) for non-academic staff. The remainder was split between the following: Payroll Tax (\$0.6 billion); Depreciation and Amortisation (\$1.3 billion), Repairs and Maintenance (\$0.6 billion) and other expenses (\$6.6 billion).

Figure 2.2 Summary of 2010 HEP Operating Expense, by Type



2010 HEP Operating Expenses	Higher Education		Total Institution	
	(\$'000)	%	(\$'000)	%
Total Expenses from Continuing Operations	19,548,876	100.00	20,139,697	100.00
Academic Employee Benefits *	5,708,296	29.20	5,921,265	29.40
Non-Academic Employee Benefits *	5,074,400	25.96	5,225,648	25.95
Payroll Tax	536,647	2.75	553,913	2.75
Depreciation and Amortisation	1,233,386	6.31	1,267,285	6.29
Repairs and Maintenance	599,923	3.07	619,623	3.08
Other Expenses **	6,396,224	32.72	6,551,963	32.53
Total Expenses from Continuing Operations	18,094,901	100.00	18,660,349	100.00
Academic Employee Benefits *	5,227,527	28.89	5,433,200	29.12
Non-Academic Employee Benefits *	4,675,179	25.84	4,815,219	25.80
Payroll Tax	506,995	2.80	522,853	2.80
Depreciation and Amortisation	1,119,783	6.19	1,153,903	6.18
Repairs and Maintenance	550,995	3.05	569,174	3.05
Other Expenses **	6,014,422	33.24	6,166,000	33.04

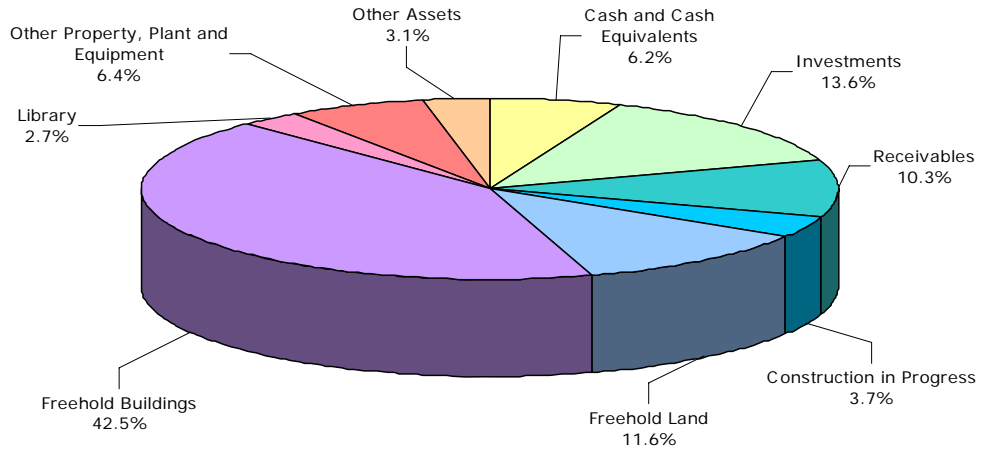
* Excluding payroll tax.

** Other expenses includes defined benefits expense, bad and doubtful debts and borrowing costs.

2.3. HEP Assets

For the 39 HEPs in 2010, total assets were \$51.1 billion. Of that amount, \$3.2 billion was cash and cash equivalents, \$6.9 billion was investments, \$34.1 billion was property, plant and equipment, \$5.3 billion was receivables, and \$1.6 billion was other assets.

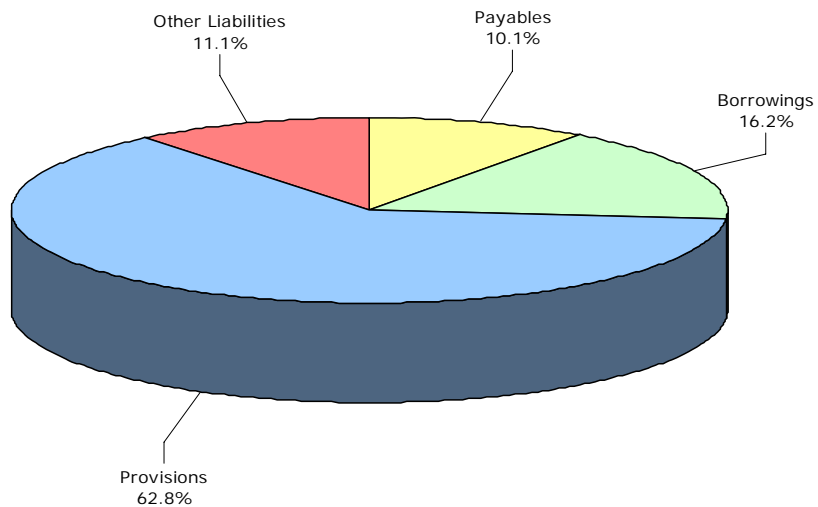
Figure 2.3 Summary of 2010 HEP Assets, by Type



2.4. HEP Liabilities

For the 39 HEPs in 2010, the total liabilities were \$12.4 billion. Of that amount, \$1.2 billion was payables and \$2.0 billion was borrowings. Provisions accounted for \$7.8 billion and other liabilities were \$1.4 billion.

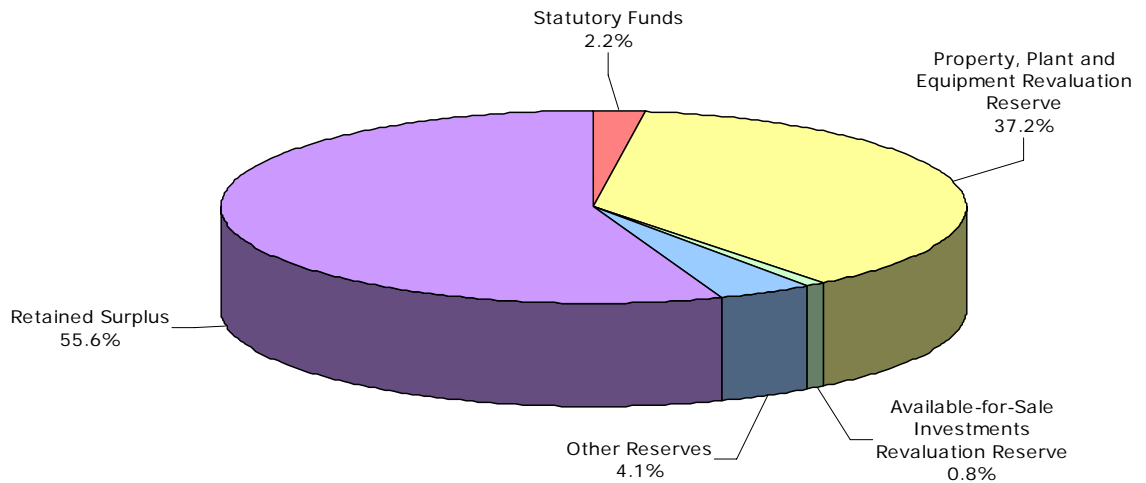
Figure 2.4 Summary of 2010 HEP Liabilities, by Type



2.5. HEP Net Assets (Equity)

For the 39 HEPs in 2010, the total net assets were \$38.7 billion. Of that amount, reserves accounted for \$16.3 billion, retained surplus \$21.5 billion and statutory funds \$0.9 billion.

Figure 2.5 Summary of 2010 HEP Equity, by Type



3. The Tables

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	New South Wales										New South Wales
	Charles Sturt University	Macquarie University	The University of Newcastle	Southern Cross University	The University of New England	The University of New South Wales	The University of Sydney	University of Technology, Sydney	University of Western Sydney	University of Wollongong	
Total Revenues from Continuing Operations	356,368	638,726	523,171	173,523	208,699	1,327,543	1,505,638	536,644	523,684	498,730	6,292,726
Australian Government Financial Assistance	236,036	280,957	326,656	120,829	146,752	725,646	811,596	286,395	404,236	295,676	3,634,779
Australian Government Grants	155,906	182,244	231,253	80,016	106,792	592,950	642,012	180,887	258,950	226,332	2,657,342
<i>Commonwealth Grants Scheme and Other Grants</i>	139,881	94,528	173,202	68,723	78,175	194,383	271,193	137,326	198,252	114,113	1,469,776
<i>Scholarships</i>	1,668	2,095	9,448	1,297	2,284	16,817	19,429	5,780	(548)	5,535	63,805
<i>DIISR Research Grants</i>	7,550	21,589	30,007	5,985	12,537	107,249	136,885	17,801	12,950	22,239	374,792
<i>Education Investment Fund and One-off Capital Grants</i>	-	38,567	-	-	-	40,480	17,500	-	20,000	47,800	164,347
<i>Australian Research Council</i>	1,400	12,353	18,089	1,522	1,020	58,526	66,788	9,842	7,971	18,147	195,658
<i>Other Australian Government Financial Assistance</i>	5,407	13,112	507	2,489	12,776	175,495	130,217	10,138	20,325	18,498	388,964
HECS-HELP - Australian Government Payments	63,378	72,278	84,420	33,837	37,070	107,085	126,746	73,563	135,276	65,275	798,928
FEE-HELP - Australian Government Payments	16,752	26,435	10,983	6,976	2,890	25,611	42,838	31,945	10,010	4,069	178,509
State and Local Government Financial Assistance	220	2,707	1,479	1,443	2,813	46,687	15,936	5,355	19	15,309	91,968
Upfront Student Contributions	14,323	18,316	10,083	3,256	7,676	30,801	36,336	22,966	17,151	13,234	174,142
Fees and Charges	56,922	279,147	84,908	22,844	35,064	373,342	346,680	166,092	69,892	129,751	1,564,642
<i>Continuing Education</i>	1,408	777	-	6	-	15,785	9,075	5,650	-	511	33,212
<i>Fee Paying Overseas Students</i>	19,974	206,487	60,965	19,092	11,694	256,449	261,472	132,292	56,950	97,414	1,122,789
<i>Fee Paying Non-Overseas Postgraduate Students</i>	5,592	14,055	7,604	2,441	3,021	25,491	21,283	13,522	3,636	3,230	99,875
<i>Fee Paying Non-Overseas Undergraduate Students</i>	2,887	6,430	535	162	255	7,171	9,398	8,853	196	-	35,887
<i>Fee Paying Non-Overseas Non-Award Students</i>	-	2,742	395	68	161	-	4,791	-	1,107	-	9,264
<i>Other Domestic Course Fees and Charges</i>	-	26,896	2,633	-	1,517	-	26,347	1,317	440	-	59,150
<i>Other Fees and Charges</i>	27,061	21,760	12,776	1,075	18,416	68,446	14,314	4,458	7,563	28,596	204,465
Investment Income	10,227	11,670	13,896	8,803	7,685	68,214	88,477	13,849	2,696	16,451	241,968
Royalties, Trademarks and Licenses	8	479	50	8	82	1,938	2,619	724	168	-	6,076
Consultancy and Contracts	10,582	11,196	49,696	4,318	380	46,105	88,464	7,948	10,232	19,583	248,504
Other Income	28,050	34,254	36,403	12,022	8,247	34,810	115,530	33,315	19,290	8,726	330,647
<i>Donations and Bequests</i>	401	1,332	1,811	294	102	14,412	44,077	3,381	1,774	1,497	69,081
<i>Scholarships and Prizes</i>	1,751	393	423	316	45	8,512	-	2,497	1,346	1,648	16,931
<i>Non-Government Grants</i>	14,146	-	-	-	4,834	2,024	27,819	502	-	462	49,787
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	-	-	-	-	60	51	510	6	(678)	-	(51)
<i>Net Foreign Exchange Gains</i>	-	-	-	-	-	-	-	(119)	42	-	(77)
<i>Other Revenue</i>	11,752	32,529	34,169	11,412	3,206	9,811	43,124	27,048	16,806	5,119	194,976
Share of Net Result	-	-	-	-	-	-	-	-	-	-	-

(continued)

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	New South Wales										
	Charles Sturt University	Macquarie University	The University of Newcastle	Southern Cross University	The University of New England	The University of New South Wales	The University of Sydney	University of Technology, Sydney	University of Western Sydney	University of Wollongong	New South Wales
Total Expenses from Continuing Operations	339,561	538,172	486,647	168,087	206,389	1,186,398	1,391,902	506,808	462,309	398,330	5,684,603
Employee Benefits and On-Costs	201,986	279,540	289,159	101,880	125,420	663,789	842,825	305,768	282,374	219,434	3,312,175
Academic Employee Benefits	92,105	152,847	148,147	50,512	62,641	355,910	443,712	155,195	146,044	127,043	1,734,156
<i>Academic Salaries</i>	74,012	123,993	103,658	41,172	46,648	264,794	355,497	117,422	116,381	100,794	1,344,371
<i>Academic Contributions to Superannuation and Pension Schemes</i>	11,462	16,692	18,371	5,505	8,203	36,751	51,241	17,379	16,374	14,402	196,380
<i>Academic Payroll Tax</i>	5,036	7,858	7,183	2,306	3,204	16,579	22,925	7,820	7,282	6,442	86,635
<i>Academic Workers Compensation</i>	595	728	795	229	458	1,004	2,191	617	854	498	7,969
<i>Academic Long Service Leave Expense</i>	1,108	2,634	4,080	521	1,273	9,168	9,877	4,437	3,727	3,542	40,367
<i>Academic Annual Leave</i>	(108)	942	9,718	370	2,855	25,759	1,981	7,520	1,426	-	50,463
<i>Other Academic Employee Benefits</i>	-	-	4,342	409	-	1,855	-	-	-	1,365	7,971
Non-Academic Employee Benefits	109,881	126,693	141,012	51,368	62,779	307,879	399,113	150,573	136,330	92,391	1,578,019
<i>Non-Academic Salaries</i>	88,614	103,387	101,110	40,503	46,780	229,334	323,764	113,950	108,696	72,512	1,228,650
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	12,853	13,918	14,352	5,599	7,291	31,527	44,101	17,164	15,681	10,346	172,832
<i>Non-Academic Payroll Tax</i>	5,767	6,552	6,657	2,949	3,246	14,411	20,203	7,535	6,898	4,570	78,788
<i>Non-Academic Workers Compensation</i>	651	721	597	293	469	837	1,581	592	796	337	6,874
<i>Non-Academic Long Service Leave Expense</i>	1,590	1,528	4,069	1,371	1,290	7,536	7,899	3,675	3,650	2,486	35,094
<i>Non-Academic Annual Leave</i>	406	587	8,934	9	3,537	20,897	1,565	7,657	609	1,321	45,522
<i>Other Non-Academic Employee Benefits</i>	-	-	5,293	644	166	3,337	-	-	-	819	10,259
Depreciation and Amortisation	26,389	34,689	39,744	7,539	12,861	94,685	70,103	52,466	30,421	23,059	391,956
Repairs and Maintenance	15,246	7,431	16,487	3,207	4,234	26,582	53,550	9,160	21,877	10,844	168,618
Finance Costs	2,446	13,873	1,049	-	31	4,326	1,087	2,956	-	3,600	29,368
Impairment of Assets	581	2,052	820	374	510	16,491	9,926	3,692	987	75	35,508
Investment Losses	-	-	-	-	-	-	-	-	-	-	-
Deferred Superannuation Expense	291	592	1,812	52	271	4,243	2,214	440	241	492	10,648
Other Expenses	92,622	199,995	137,576	55,035	63,062	376,282	412,197	132,326	126,409	140,826	1,736,330
<i>Scholarships, Grants and Prizes</i>	22,018	33,685	31,453	4,344	8,138	85,414	85,009	18,690	12,143	20,677	321,571
<i>Non-Capitalised Equipment</i>	8,876	6,285	7,325	2,869	3,263	34,124	21,660	5,363	6,053	4,458	100,276
<i>Advertising, Marketing and Promotional Expenses</i>	2,318	3,690	3,312	3,017	3,574	12,440	3,478	4,364	6,687	1,047	43,927
<i>Other Expenditure</i>	59,410	156,335	95,486	44,805	48,087	244,304	302,050	103,909	101,526	114,644	1,270,556
Operating Result Before Income Tax	16,807	100,554	36,524	5,436	2,310	141,145	113,736	29,836	61,375	100,400	608,123
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	16,807	100,554	36,524	5,436	2,310	141,145	113,736	29,836	61,375	100,400	608,123

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Victoria								
	University of Ballarat	Deakin University	La Trobe University	The University of Melbourne	Monash University	RMIT University	Swinburne University of Technology	Victoria University	Victoria
Total Revenues from Continuing Operations	230,937	622,559	605,134	1,574,914	1,457,851	782,702	445,009	440,657	6,159,763
Australian Government Financial Assistance	99,438	350,388	362,678	821,465	729,786	330,052	163,192	203,213	3,060,212
Australian Government Grants	78,150	223,925	260,508	686,712	562,418	218,454	100,291	127,118	2,257,576
<i>Commonwealth Grants Scheme and Other Grants</i>	43,215	163,614	162,384	221,961	254,700	166,823	69,463	109,242	1,191,402
<i>Scholarships</i>	1,202	4,974	6,673	23,426	18,073	7,113	2,367	2,738	66,566
<i>DIISR Research Grants</i>	3,470	17,296	21,192	148,641	97,448	22,457	11,294	7,525	329,323
<i>Education Investment Fund and One-off Capital Grants</i>	8,000	16,834	61,900	26,248	21,750	-	750	5,757	141,239
<i>Australian Research Council</i>	470	6,081	6,470	74,671	48,100	7,922	5,849	1,119	150,682
<i>Other Australian Government Financial Assistance</i>	21,793	15,126	1,889	191,765	122,347	14,139	10,568	737	378,364
HECS-HELP - Australian Government Payments	19,655	96,469	94,961	94,673	137,765	83,407	45,189	67,488	639,607
FEE-HELP - Australian Government Payments	1,633	29,994	7,209	40,080	29,603	28,191	17,712	8,607	163,029
State and Local Government Financial Assistance	28,667	8,572	5,673	57,505	40,035	86,615	80,564	105,359	412,990
Upfront Student Contributions	2,332	14,097	12,938	35,628	29,320	16,629	7,579	8,124	126,647
Fees and Charges	79,194	188,315	126,172	382,831	368,383	283,812	161,621	90,228	1,680,556
<i>Continuing Education</i>	419	-	8,852	2,418	-	15,364	2,462	-	29,515
<i>Fee Paying Overseas Students</i>	56,276	131,030	99,173	292,608	295,982	233,543	108,336	57,194	1,274,142
<i>Fee Paying Non-Overseas Postgraduate Students</i>	789	13,208	4,112	9,230	15,954	11,090	7,756	2,133	64,272
<i>Fee Paying Non-Overseas Undergraduate Students</i>	-	2,000	944	9,661	6,334	5,095	12,595	123	36,752
<i>Fee Paying Non-Overseas Non-Award Students</i>	168	10,549	-	-	1,010	2,242	-	1,149	15,118
<i>Other Domestic Course Fees and Charges</i>	3,642	-	4,541	6,200	16,877	3,738	23,689	22,470	81,157
<i>Other Fees and Charges</i>	17,900	31,528	8,550	62,714	32,226	12,740	6,783	7,159	179,600
Investment Income	10,481	20,248	8,032	103,721	76,849	6,158	10,535	3,814	239,838
Royalties, Trademarks and Licenses	-	14,166	-	5,517	15,979	-	1,870	310	37,842
Consultancy and Contracts	7,236	13,535	42,172	18,017	54,675	31,837	15,630	5,274	188,376
Other Income	3,589	13,238	47,469	150,230	142,824	27,599	4,018	24,335	413,302
<i>Donations and Bequests</i>	236	207	1,004	45,171	13,502	5,543	908	686	67,257
<i>Scholarships and Prizes</i>	112	319	684	-	4,402	2,108	2,187	259	10,071
<i>Non-Government Grants</i>	600	-	-	62,404	43,036	-	-	297	106,337
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	50	-	-	-	-	-	88	2,043	2,181
<i>Net Foreign Exchange Gains</i>	-	-	-	224	366	140	-	-	730
<i>Other Revenue</i>	2,591	12,712	45,781	42,431	81,518	19,808	835	21,050	226,726
Share of Net Result	-	-	-	-	-	-	-	-	-

(continued)

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Victoria								
	University of Ballarat	Deakin University	La Trobe University	The University of Melbourne	Monash University	RMIT University	Swinburne University of Technology	Victoria University	Victoria
Total Expenses from Continuing Operations	200,643	539,598	505,894	1,521,361	1,404,715	705,265	393,933	406,467	5,677,876
Employee Benefits and On-Costs	110,846	313,551	329,212	762,107	792,079	426,750	238,868	268,226	3,241,639
Academic Employee Benefits	65,070	154,939	170,177	438,316	430,659	242,404	143,100	143,379	1,788,044
<i>Academic Salaries</i>	55,810	122,230	143,351	324,175	368,445	182,155	116,290	110,157	1,422,613
<i>Academic Contributions to Superannuation and Pension Schemes</i>	6,270	18,381	19,562	42,359	41,215	25,627	14,909	14,306	182,629
<i>Academic Payroll Tax</i>	2,813	6,407	7,632	17,645	19,896	10,980	6,708	6,419	78,500
<i>Academic Workers Compensation</i>	461	790	963	1,797	744	1,202	375	1,082	7,414
<i>Academic Long Service Leave Expense</i>	(258)	2,709	4,349	11,249	1,194	4,672	1,396	3,847	29,158
<i>Academic Annual Leave</i>	(131)	1,285	(10,027)	27,266	(5,047)	17,768	2,474	7,468	41,056
<i>Other Academic Employee Benefits</i>	105	3,137	4,347	13,825	4,212	-	948	100	26,674
Non-Academic Employee Benefits	45,776	158,612	159,035	323,791	361,420	184,346	95,768	124,847	1,453,595
<i>Non-Academic Salaries</i>	38,459	120,092	116,042	239,946	303,384	132,470	74,615	94,532	1,119,540
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	5,173	17,824	17,034	33,094	34,410	22,095	10,545	14,210	154,385
<i>Non-Academic Payroll Tax</i>	2,115	6,518	6,588	13,274	16,194	8,464	4,097	5,502	62,752
<i>Non-Academic Workers Compensation</i>	347	638	834	1,343	744	1,716	261	1,073	6,956
<i>Non-Academic Long Service Leave Expense</i>	(218)	2,805	4,022	9,083	1,818	3,513	578	2,533	24,134
<i>Non-Academic Annual Leave</i>	(86)	1,299	9,454	20,639	1,024	16,088	1,955	6,848	57,221
<i>Other Non-Academic Employee Benefits</i>	(14)	9,436	5,061	6,412	3,846	-	3,717	149	28,607
Depreciation and Amortisation	13,289	39,844	26,492	130,611	74,521	45,183	23,729	19,662	373,331
Repairs and Maintenance	6,223	34,264	11,240	65,555	30,761	20,876	10,403	18,640	197,962
Finance Costs	194	162	2,716	14,879	17,607	964	125	-	36,647
Impairment of Assets	1,392	4,227	57	37,013	3,267	5,798	157	309	52,220
Investment Losses	-	32	-	-	-	-	-	-	32
Deferred Superannuation Expense	-	-	-	-	-	-	-	-	-
Other Expenses	68,699	147,518	136,177	511,196	486,480	205,694	120,651	99,630	1,776,045
<i>Scholarships, Grants and Prizes</i>	4,229	19,656	5,252	175,980	88,858	37,705	20,678	9,948	362,306
<i>Non-Capitalised Equipment</i>	2,560	4,782	5,776	15,886	12,640	10,622	15,977	7,603	75,846
<i>Advertising, Marketing and Promotional Expenses</i>	882	15,152	6,429	6,341	4,894	10,443	10,987	5,334	60,462
<i>Other Expenditure</i>	61,028	107,928	118,720	312,989	380,088	146,924	73,009	76,745	1,277,431
Operating Result Before Income Tax	30,294	82,961	99,240	53,553	53,136	77,437	51,076	34,190	481,887
Discontinued Operations	-	-	-	-	-	-	-	-	-
Income Tax Expense	-	-	-	-	-	(993)	-	-	(993)
Net Operating Result for the Year	30,294	82,961	99,240	53,553	53,136	76,444	51,076	34,190	480,894

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Queensland							Queensland
	Central Queensland University	Griffith University	James Cook University	Queensland University of Technology	University of the Sunshine Coast	The University of Queensland	University of Southern Queensland	
Total Revenues from Continuing Operations	248,116	730,560	326,593	729,582	121,046	1,426,414	225,026	3,807,337
Australian Government Financial Assistance	99,635	410,230	211,795	437,544	92,737	791,939	153,880	2,197,760
Australian Government Grants	69,539	276,117	162,015	296,484	66,671	644,174	109,285	1,624,285
<i>Commonwealth Grants Scheme and Other Grants</i>	62,532	201,429	109,833	204,586	60,672	252,812	93,055	984,919
<i>Scholarships</i>	2,081	7,618	2,497	9,615	817	20,199	59	42,886
<i>DIISR Research Grants</i>	4,245	23,755	15,992	27,896	1,494	114,689	4,047	192,118
<i>Education Investment Fund and One-off Capital Grants</i>	-	2,300	-	22,500	-	49,200	7,994	81,994
<i>Australian Research Council</i>	79	14,143	7,738	14,250	29	61,902	844	98,985
<i>Other Australian Government Financial Assistance</i>	602	26,872	25,955	17,637	3,659	145,372	3,286	223,383
HECS-HELP - Australian Government Payments	28,114	112,993	48,346	129,798	24,764	127,886	40,312	512,213
FEE-HELP - Australian Government Payments	1,982	21,120	1,434	11,262	1,302	19,879	4,283	61,262
State and Local Government Financial Assistance	-	13,293	1,865	9,324	1,755	58,070	1,916	86,223
Upfront Student Contributions	4,804	15,072	8,165	22,378	2,972	27,835	9,397	90,623
Fees and Charges	121,596	202,308	55,679	148,515	17,141	280,116	50,007	875,362
<i>Continuing Education</i>	326	10,784	-	4,937	-	4,770	389	21,206
<i>Fee Paying Overseas Students</i>	95,426	150,320	39,261	115,365	13,524	237,449	32,037	683,382
<i>Fee Paying Non-Overseas Postgraduate Students</i>	3,173	3,505	1,813	11,812	2,587	6,129	3,383	32,402
<i>Fee Paying Non-Overseas Undergraduate Students</i>	205	6,377	-	4,986	-	7,037	73	18,678
<i>Fee Paying Non-Overseas Non-Award Students</i>	631	1,052	-	2,058	175	576	40	4,532
<i>Other Domestic Course Fees and Charges</i>	-	10,651	193	35	-	-	-	10,879
<i>Other Fees and Charges</i>	21,835	19,619	14,412	9,322	855	24,155	14,085	104,283
Investment Income	7,560	17,214	7,108	22,471	1,907	40,292	4,993	101,545
Royalties, Trademarks and Licenses	35	965	2,040	157	-	8,660	-	11,857
Consultancy and Contracts	6,709	31,403	28,142	36,699	1,259	64,092	881	169,185
Other Income	7,777	40,000	11,799	52,494	3,275	155,410	3,952	274,707
<i>Donations and Bequests</i>	402	3,480	1,470	10,442	533	11,391	882	28,600
<i>Scholarships and Prizes</i>	363	5,462	641	1,031	143	4,498	101	12,239
<i>Non-Government Grants</i>	239	1,587	211	14,586	-	98,314	-	114,937
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	6	93	(59)	539	238	-	-	817
<i>Net Foreign Exchange Gains</i>	-	-	(125)	-	-	-	-	(125)
<i>Other Revenue</i>	6,767	29,378	9,661	25,896	2,361	41,207	2,969	118,239
Share of Net Result	-	75	-	-	-	-	-	75

(continued)

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Queensland							Queensland
	Central Queensland University	Griffith University	James Cook University	Queensland University of Technology	University of the Sunshine Coast	The University of Queensland	University of Southern Queensland	
Total Expenses from Continuing Operations	254,432	620,747	308,151	682,379	104,759	1,320,329	210,440	3,501,237
Employee Benefits and On-Costs	109,098	384,033	174,539	407,563	63,853	722,134	132,342	1,993,562
Academic Employee Benefits	50,224	196,946	89,323	191,655	31,028	386,253	62,211	1,007,640
<i>Academic Salaries</i>	37,507	150,171	71,394	142,588	24,954	288,569	47,175	762,358
<i>Academic Contributions to Superannuation and Pension Schemes</i>	5,903	22,429	10,780	22,704	3,550	45,499	7,242	118,107
<i>Academic Payroll Tax</i>	2,317	9,778	3,851	8,447	1,354	16,902	2,661	45,310
<i>Academic Workers Compensation</i>	161	201	252	365	143	126	72	1,320
<i>Academic Long Service Leave Expense</i>	817	3,339	2,313	4,711	112	6,331	1,345	18,968
<i>Academic Annual Leave</i>	3,460	11,028	733	11,647	843	20,872	3,716	52,299
<i>Other Academic Employee Benefits</i>	59	-	-	1,193	72	7,954	-	9,278
Non-Academic Employee Benefits	58,874	187,087	85,216	215,908	32,825	335,881	70,131	985,922
<i>Non-Academic Salaries</i>	44,207	143,944	62,277	159,361	26,199	246,030	52,339	734,357
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	6,688	21,856	10,130	25,599	3,968	38,319	8,272	114,832
<i>Non-Academic Payroll Tax</i>	2,634	7,439	3,774	9,606	1,444	15,028	3,099	43,024
<i>Non-Academic Workers Compensation</i>	180	199	409	508	151	46	80	1,573
<i>Non-Academic Long Service Leave Expense</i>	953	3,172	2,091	3,958	132	5,453	1,412	17,171
<i>Non-Academic Annual Leave</i>	4,050	10,477	6,535	15,216	831	21,951	4,929	63,989
<i>Other Non-Academic Employee Benefits</i>	162	-	-	1,660	100	9,054	-	10,976
Depreciation and Amortisation	11,849	25,041	22,687	45,605	6,772	90,297	11,589	213,840
Repairs and Maintenance	7,560	9,934	10,330	24,885	3,712	26,148	4,459	87,028
Finance Costs	25	6,610	1,765	536	1,301	11,523	-	21,760
Impairment of Assets	-	622	419	1,811	262	10,614	330	14,058
Investment Losses	-	-	37	-	-	-	-	37
Deferred Superannuation Expense	-	-	-	-	-	-	-	-
Other Expenses	125,900	194,507	98,374	201,979	28,859	459,613	61,720	1,170,952
<i>Scholarships, Grants and Prizes</i>	2,491	40,740	14,384	46,440	6,376	59,778	5,543	175,752
<i>Non-Capitalised Equipment</i>	6,368	18,614	7,496	12,506	3,445	22,576	3,899	74,904
<i>Advertising, Marketing and Promotional Expenses</i>	3,528	9,546	2,283	9,188	1,247	9,557	5,090	40,439
<i>Other Expenditure</i>	113,513	125,607	74,211	133,845	17,791	367,702	47,188	879,857
Operating Result Before Income Tax	(6,316)	109,813	18,442	47,203	16,287	106,085	14,586	306,100
Discontinued Operations	-	-	-	-	-	-	-	-
Income Tax Expense	-	(7)	-	-	-	-	-	(7)
Net Operating Result for the Year	(6,316)	109,806	18,442	47,203	16,287	106,085	14,586	306,093

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Western Australia						South Australia			
	Curtin University of Technology	Edith Cowan University	Murdoch University	The University of Notre Dame Australia	The University of Western Australia	Western Australia	University of Adelaide	Flinders University	University of South Australia	South Australia
Total Revenues from Continuing Operations	713,462	330,476	304,958	114,227	744,593	2,207,716	680,860	374,134	509,723	1,564,717
Australian Government Financial Assistance	339,296	202,301	161,367	92,363	413,222	1,208,549	399,197	243,815	310,432	953,444
Australian Government Grants	243,719	137,325	117,353	56,476	341,948	896,821	328,266	192,123	222,120	742,509
<i>Commonwealth Grants Scheme and Other Grants</i>	160,496	120,165	79,182	48,431	143,955	552,229	127,745	94,208	156,352	378,305
<i>Scholarships</i>	8,423	1,879	3,918	414	12,289	26,923	8,337	5,090	6,790	20,217
<i>DIISR Research Grants</i>	26,946	7,356	16,662	753	68,594	120,311	60,952	20,840	21,538	103,330
<i>Education Investment Fund and One-off Capital Grants</i>	12,200	-	7,784	3,554	1,500	25,038	22,935	-	13,210	36,145
<i>Australian Research Council</i>	7,611	866	2,378	-	30,673	41,528	23,672	7,521	8,431	39,624
<i>Other Australian Government Financial Assistance</i>	28,043	7,059	7,429	3,324	84,937	130,792	84,625	64,464	15,799	164,888
HECS-HELP - Australian Government Payments	78,955	57,521	39,069	15,351	65,715	256,611	65,622	48,638	82,787	197,047
FEE-HELP - Australian Government Payments	16,622	7,455	4,945	20,536	5,559	55,117	5,309	3,054	5,525	13,888
State and Local Government Financial Assistance	5,207	12,996	5,133	171	43,661	67,168	25,874	16,605	8,501	50,980
Upfront Student Contributions	23,729	11,813	7,047	3,696	22,384	68,669	13,446	7,780	13,389	34,615
Fees and Charges	210,061	69,688	60,390	14,388	111,593	466,120	149,372	49,569	109,751	308,692
<i>Continuing Education</i>	1,896	595	127	218	10,241	13,077	553	-	1,745	2,298
<i>Fee Paying Overseas Students</i>	177,663	60,020	39,697	5,031	83,007	365,418	114,401	35,245	89,379	239,025
<i>Fee Paying Non-Overseas Postgraduate Students</i>	10,708	3,542	2,138	1,439	4,783	22,610	2,939	1,399	2,852	7,190
<i>Fee Paying Non-Overseas Undergraduate Students</i>	1,775	5	103	5,748	-	7,631	1,640	1,458	-	3,098
<i>Fee Paying Non-Overseas Non-Award Students</i>	536	2	-	617	-	1,155	5,510	95	-	5,605
<i>Other Domestic Course Fees and Charges</i>	-	-	3,417	13	-	3,430	4,238	2,949	-	7,187
<i>Other Fees and Charges</i>	17,483	5,524	14,908	1,322	13,562	52,799	20,091	8,423	15,775	44,289
Investment Income	17,902	6,329	4,110	139	26,568	55,048	28,187	10,482	24,298	62,967
Royalties, Trademarks and Licenses	31,579	5,902	-	-	757	38,238	619	992	606	2,217
Consultancy and Contracts	31,813	3,273	24,030	46	41,741	100,903	34,015	8,398	25,851	68,264
Other Income	53,875	18,174	42,881	3,424	84,667	203,021	30,150	36,493	16,895	83,538
<i>Donations and Bequests</i>	3,377	463	6,986	335	12,642	23,803	9,000	10,595	1,627	21,222
<i>Scholarships and Prizes</i>	-	414	310	179	599	1,502	1,646	835	1,448	3,929
<i>Non-Government Grants</i>	-	-	185	981	7,996	9,162	-	4,717	-	4,717
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	-	3,233	-	2	2,409	5,644	-	64	509	573
<i>Net Foreign Exchange Gains</i>	-	-	-	-	-	-	170	-	-	170
<i>Other Revenue</i>	50,498	14,064	35,400	1,927	61,021	162,910	19,334	20,282	13,311	52,927
Share of Net Result	-	-	-	-	-	-	-	-	-	-

(continued)

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Western Australia						South Australia			
	Curtin University of Technology	Edith Cowan University	Murdoch University	The University of Notre Dame Australia	The University of Western Australia	Western Australia	University of Adelaide	Flinders University	University of South Australia	South Australia
Total Expenses from Continuing Operations	636,639	309,500	272,380	96,431	691,796	2,006,746	616,768	317,736	439,638	1,374,142
Employee Benefits and On-Costs	379,069	190,850	152,788	60,976	437,661	1,221,344	342,828	201,833	277,669	822,330
Academic Employee Benefits	210,489	95,066	76,713	35,076	236,921	654,265	189,520	108,608	157,652	455,780
<i>Academic Salaries</i>	158,401	71,750	60,867	28,121	190,183	509,322	139,554	81,634	119,911	341,099
<i>Academic Contributions to Superannuation and Pension Schemes</i>	24,582	10,331	8,831	2,488	28,466	74,698	20,485	12,310	17,825	50,620
<i>Academic Payroll Tax</i>	10,932	4,823	3,869	1,709	11,428	32,761	8,170	4,749	7,134	20,053
<i>Academic Workers Compensation</i>	642	398	556	114	1,772	3,482	705	232	(52)	885
<i>Academic Long Service Leave Expense</i>	4,807	2,061	2,040	385	918	10,211	3,724	2,583	3,702	10,009
<i>Academic Annual Leave</i>	11,125	330	454	2,066	2,498	16,473	12,325	6,826	9,132	28,283
<i>Other Academic Employee Benefits</i>	-	5,373	96	193	1,656	7,318	4,557	274	-	4,831
Non-Academic Employee Benefits	168,580	95,784	76,075	25,900	200,740	567,079	153,308	93,225	120,017	366,550
<i>Non-Academic Salaries</i>	126,461	73,134	61,342	20,736	165,289	446,962	112,935	69,741	89,109	271,785
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	19,458	10,470	7,757	1,826	22,630	62,141	15,743	10,762	14,123	40,628
<i>Non-Academic Payroll Tax</i>	8,709	4,775	3,799	1,200	9,811	28,294	6,514	4,181	5,839	16,534
<i>Non-Academic Workers Compensation</i>	588	401	567	80	1,536	3,172	563	214	(39)	738
<i>Non-Academic Long Service Leave Expense</i>	4,268	4,655	1,594	134	693	11,344	2,893	2,098	3,049	8,040
<i>Non-Academic Annual Leave</i>	9,096	1,471	941	1,438	637	13,583	10,414	6,112	7,742	24,268
<i>Other Non-Academic Employee Benefits</i>	-	878	75	486	144	1,583	4,246	117	194	4,557
Depreciation and Amortisation	30,114	19,713	13,639	4,855	36,441	104,762	29,784	17,575	27,548	74,907
Repairs and Maintenance	16,274	6,335	13,108	392	11,100	47,209	41,005	14,905	8,708	64,618
Finance Costs	4,426	3,981	1,647	5,223	3,470	18,747	4,079	-	-	4,079
Impairment of Assets	360	1,382	803	16	373	2,934	261	156	354	771
Investment Losses	-	626	-	-	2,911	3,537	-	-	-	-
Deferred Superannuation Expense	-	-	-	-	-	-	-	-	-	-
Other Expenses	206,396	86,613	90,395	24,969	199,840	608,213	198,811	83,267	125,359	407,437
<i>Scholarships, Grants and Prizes</i>	35,644	9,183	14,916	1,547	38,968	100,258	31,309	12,877	19,688	63,874
<i>Non-Capitalised Equipment</i>	6,509	3,773	4,843	315	6,775	22,215	12,239	7,482	4,198	23,919
<i>Advertising, Marketing and Promotional Expenses</i>	6,539	9,262	4,530	1,003	6,068	27,402	4,074	2,511	6,712	13,297
<i>Other Expenditure</i>	157,704	64,395	66,106	22,104	148,029	458,338	151,189	60,397	94,761	306,347
Operating Result Before Income Tax	76,823	20,976	32,578	17,796	52,797	200,970	64,092	56,398	70,085	190,575
Discontinued Operations	(35,926)	-	-	-	-	(35,926)	-	-	-	-
Income Tax Expense	-	-	(177)	-	-	(177)	-	-	(119)	(119)
Net Operating Result for the Year	40,897	20,976	32,401	17,796	52,797	164,867	64,092	56,398	69,966	190,456

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Tasmania		Northern Territory			Australian Capital Territory			Other		Total
	University of Tasmania	Tasmania	Batchelor Institute of Indigenous Tertiary Education	Charles Darwin University	Northern Territory	Australian National University	University of Canberra	Australian Capital Territory	Australian Catholic University	Other	All Institutions
Total Revenues from Continuing Operations	475,772	475,772	41,590	223,577	265,167	978,444	176,831	1,155,275	229,993	229,993	22,158,466
Australian Government Financial Assistance	341,378	341,378	27,259	98,027	125,286	672,585	116,510	789,095	155,276	155,276	12,465,779
Australian Government Grants	291,286	291,286	26,132	83,413	109,545	624,797	79,400	704,197	95,029	95,029	9,378,590
<i>Commonwealth Grants Scheme and Other Grants</i>	134,898	134,898	12,397	44,696	57,093	240,191	56,530	296,721	86,731	86,731	5,152,074
<i>Scholarships</i>	7,877	7,877	1,703	722	2,425	9,931	2,370	12,301	(323)	(323)	242,677
<i>DIISR Research Grants</i>	30,865	30,865	578	8,958	9,536	70,356	5,277	75,633	2,756	2,756	1,238,664
<i>Education Investment Fund and One-off Capital Grants</i>	48,534	48,534	-	11,965	11,965	26,304	8,300	34,604	4,162	4,162	548,028
<i>Australian Research Council</i>	10,780	10,780	114	1,555	1,669	59,467	1,117	60,584	568	568	600,078
<i>Other Australian Government Financial Assistance</i>	58,332	58,332	11,340	15,517	26,857	218,548	5,806	224,354	1,135	1,135	1,597,069
HECS-HELP - Australian Government Payments	48,823	48,823	1,127	14,471	15,598	33,857	34,482	68,339	56,858	56,858	2,594,024
FEE-HELP - Australian Government Payments	1,269	1,269	-	143	143	13,931	2,628	16,559	3,389	3,389	493,165
State and Local Government Financial Assistance	12,946	12,946	11,155	66,846	78,001	1,769	830	2,599	24	24	802,899
Upfront Student Contributions	9,176	9,176	14	5,172	5,186	10,735	7,143	17,878	8,217	8,217	535,153
Fees and Charges	54,578	54,578	351	16,678	17,029	125,440	30,469	155,909	42,429	42,429	5,165,317
<i>Continuing Education</i>	-	-	-	5,570	5,570	4,099	363	4,462	-	-	109,340
<i>Fee Paying Overseas Students</i>	40,914	40,914	-	8,320	8,320	84,886	27,953	112,839	34,827	34,827	3,881,656
<i>Fee Paying Non-Overseas Postgraduate Students</i>	1,267	1,267	-	1,035	1,035	5,925	1,722	7,647	4,346	4,346	240,644
<i>Fee Paying Non-Overseas Undergraduate Students</i>	-	-	-	143	143	4	182	186	369	369	102,744
<i>Fee Paying Non-Overseas Non-Award Students</i>	-	-	-	886	886	729	62	791	511	511	37,862
<i>Other Domestic Course Fees and Charges</i>	-	-	-	-	-	-	-	-	-	-	161,803
<i>Other Fees and Charges</i>	12,397	12,397	351	724	1,075	29,797	187	29,984	2,376	2,376	631,268
Investment Income	12,789	12,789	804	6,275	7,079	88,993	545	89,538	5,255	5,255	816,027
Royalties, Trademarks and Licenses	-	-	-	-	-	-	-	-	-	-	96,230
Consultancy and Contracts	33,887	33,887	1,173	15,302	16,475	51,188	3,871	55,059	4,549	4,549	885,202
Other Income	11,018	11,018	834	15,277	16,111	27,734	17,463	45,197	14,243	14,243	1,391,784
<i>Donations and Bequests</i>	3,477	3,477	9	40	49	3,126	126	3,252	998	998	217,739
<i>Scholarships and Prizes</i>	397	397	8	1,230	1,238	(439)	214	(225)	414	414	46,496
<i>Non-Government Grants</i>	-	-	623	926	1,549	-	-	-	1,020	1,020	287,509
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	-	-	-	67	67	-	56	56	10	10	9,297
<i>Net Foreign Exchange Gains</i>	-	-	-	-	-	-	-	-	-	-	698
<i>Other Revenue</i>	7,144	7,144	194	13,014	13,208	25,047	17,067	42,114	11,801	11,801	830,045
Share of Net Result	-	-	-	-	-	-	-	-	-	-	75

(continued)

Table 1. Adjusted Statement of Financial Performance for each HEP, 2010 (\$'000)

	Tasmania		Northern Territory			Australian Capital Territory			Other		Total
	University of Tasmania	Tasmania	Batchelor Institute of Indigenous Tertiary Education	Charles Darwin University	Northern Territory	Australian National University	University of Canberra	Australian Capital Territory	Australian Catholic University	Other	All Institutions
Total Expenses from Continuing Operations	421,316	421,316	47,480	208,373	255,853	841,284	168,797	1,010,081	207,843	207,843	20,139,697
Employee Benefits and On-Costs	242,735	242,735	22,579	117,361	139,940	478,889	108,651	587,540	139,561	139,561	11,700,826
Academic Employee Benefits	135,208	135,208	11,704	64,252	75,956	228,618	58,059	286,677	78,802	78,802	6,216,528
<i>Academic Salaries</i>	100,953	100,953	8,784	46,029	54,813	159,264	44,679	203,943	64,278	64,278	4,803,750
<i>Academic Contributions to Superannuation and Pension Schemes</i>	15,714	15,714	940	7,262	8,202	42,158	6,817	48,975	8,442	8,442	703,767
<i>Academic Payroll Tax</i>	7,060	7,060	632	3,481	4,113	13,740	3,587	17,327	3,504	3,504	295,263
<i>Academic Workers Compensation</i>	271	271	12	631	643	1,911	138	2,049	298	298	24,331
<i>Academic Long Service Leave Expense</i>	2,978	2,978	212	1,278	1,490	(4,988)	3,254	(1,734)	1,483	1,483	112,930
<i>Academic Annual Leave</i>	4,923	4,923	1,124	5,571	6,695	16,533	(889)	15,644	797	797	216,633
<i>Other Academic Employee Benefits</i>	3,309	3,309	-	-	-	-	473	473	-	-	59,854
Non-Academic Employee Benefits	107,527	107,527	10,875	53,109	63,984	250,271	50,592	300,863	60,759	60,759	5,484,298
<i>Non-Academic Salaries</i>	87,283	87,283	8,108	37,312	45,420	161,717	38,560	200,277	48,681	48,681	4,182,955
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	12,221	12,221	867	6,280	7,147	42,120	5,766	47,886	6,803	6,803	618,875
<i>Non-Academic Payroll Tax</i>	5,934	5,934	584	2,815	3,399	14,035	3,066	17,101	2,824	2,824	258,650
<i>Non-Academic Workers Compensation</i>	353	353	11	517	528	761	115	876	241	241	21,311
<i>Non-Academic Long Service Leave Expense</i>	971	971	196	1,290	1,486	15,284	2,202	17,486	1,524	1,524	117,250
<i>Non-Academic Annual Leave</i>	(368)	(368)	1,036	4,850	5,886	16,354	(495)	15,859	686	686	226,646
<i>Other Non-Academic Employee Benefits</i>	1,133	1,133	73	45	118	-	1,378	1,378	-	-	58,611
Depreciation and Amortisation	19,703	19,703	1,394	13,251	14,645	55,603	8,448	64,051	10,090	10,090	1,267,285
Repairs and Maintenance	14,417	14,417	869	6,606	7,475	24,506	3,090	27,596	4,700	4,700	619,623
Finance Costs	-	-	-	-	-	9,394	410	9,804	106	106	120,511
Impairment of Assets	124	124	(14)	345	331	34,738	1,099	35,837	-	-	141,783
Investment Losses	-	-	-	-	-	-	716	716	-	-	4,322
Deferred Superannuation Expense	-	-	-	-	-	-	-	-	-	-	10,648
Other Expenses	144,337	144,337	22,652	70,810	93,462	238,154	46,383	284,537	53,386	53,386	6,274,699
<i>Scholarships, Grants and Prizes</i>	20,372	20,372	661	6,368	7,029	81,185	1,775	82,960	2,060	2,060	1,136,182
<i>Non-Capitalised Equipment</i>	8,394	8,394	429	4,384	4,813	14,338	1,962	16,300	1,272	1,272	327,939
<i>Advertising, Marketing and Promotional Expenses</i>	7,428	7,428	154	3,472	3,626	2,314	1,336	3,650	2,029	2,029	202,260
<i>Other Expenditure</i>	108,143	108,143	21,408	56,586	77,994	140,317	41,310	181,627	48,025	48,025	4,608,318
Operating Result Before Income Tax	54,456	54,456	(5,890)	15,204	9,314	137,160	8,034	145,194	22,150	22,150	2,018,769
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	(35,926)
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	(1,296)
Net Operating Result for the Year	54,456	54,456	(5,890)	15,204	9,314	137,160	8,034	145,194	22,150	22,150	1,981,547

Table 2. Adjusted Statement of Financial Performance for Dual Sector HEPs, 2010 (\$'000)

	University of Ballarat		RMIT University		Swinburne University of Technology		Victoria University		Batchelor Institute of Indigenous Tertiary Education		Charles Darwin University	
	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution
Total Revenues from Continuing Operations	167,634	230,937	627,879	782,702	297,505	445,009	282,585	440,657	21,312	41,590	141,381	223,577
Australian Government Financial Assistance	77,972	99,438	319,200	330,052	149,297	163,192	194,133	203,213	19,842	27,259	90,827	98,027
Australian Government Grants	57,192	78,150	212,978	218,454	89,738	100,291	121,335	127,118	18,715	26,132	76,213	83,413
<i>Commonwealth Grants Scheme and Other Grants</i>	43,215	43,215	166,823	166,823	69,463	69,463	109,242	109,242	12,397	12,397	44,696	44,696
<i>Scholarships</i>	1,202	1,202	7,113	7,113	2,367	2,367	2,738	2,738	1,703	1,703	722	722
<i>DIISR Research Grants</i>	3,470	3,470	22,457	22,457	11,294	11,294	7,525	7,525	578	578	8,958	8,958
<i>Capital Funding</i>	8,000	8,000	-	-	750	750	-	5,757	-	-	11,965	11,965
<i>Australian Research Council</i>	470	470	7,922	7,922	5,849	5,849	1,119	1,119	114	114	1,555	1,555
<i>Other Australian Government Financial Assistance</i>	835	21,793	8,663	14,139	15	10,568	711	737	3,923	11,340	8,317	15,517
HECS-HELP - Australian Government Payments	19,655	19,655	83,407	83,407	45,189	45,189	67,488	67,488	1,127	1,127	14,471	14,471
FEE-HELP - Australian Government Payments	1,125	1,633	22,815	28,191	14,370	17,712	5,310	8,607	-	-	143	143
State and Local Government Financial Assistance	121	28,667	31	86,615	6	80,564	176	105,359	-	11,155	10,002	66,846
Upfront Student Contributions	2,332	2,332	16,629	16,629	7,579	7,579	8,124	8,124	14	14	5,172	5,172
Fees and Charges	67,385	79,194	235,241	283,812	109,557	161,621	55,616	90,228	162	351	7,614	16,678
<i>Continuing Education</i>	419	419	11,286	15,364	285	2,462	-	-	-	-	-	5,570
<i>Fee Paying Overseas Students</i>	56,164	56,276	203,659	233,543	85,526	108,336	48,643	57,194	-	-	6,686	8,320
<i>Fee Paying Non-Overseas Postgraduate Students</i>	789	789	11,088	11,090	5,827	7,756	2,133	2,133	-	-	339	1,035
<i>Fee Paying Non-Overseas Undergraduate Students</i>	-	-	4,325	5,095	7,124	12,595	123	123	-	-	143	143
<i>Fee Paying Non-Overseas Non-Award Students</i>	168	168	544	2,242	-	-	626	1,149	-	-	-	886
<i>Other Domestic Course Fees and Charges</i>	708	3,642	2,059	3,738	9,444	23,689	888	22,470	-	-	-	-
<i>Other Fees and Charges</i>	9,137	17,900	2,280	12,740	1,351	6,783	3,203	7,159	162	351	446	724
Investment Income	9,931	10,481	4,989	6,158	9,892	10,535	2,633	3,814	370	804	3,168	6,275
Royalties, Trademarks and Licenses	-	-	-	-	1,823	1,870	257	310	-	-	-	-
Consultancy and Contracts	7,007	7,236	27,581	31,837	15,621	15,630	4,735	5,274	540	1,173	15,209	15,302
Other Income	2,886	3,589	24,208	27,599	3,730	4,018	16,911	24,335	384	834	9,389	15,277
<i>Donations and Bequests</i>	236	236	4,525	5,543	844	908	663	686	4	9	27	40
<i>Scholarships and Prizes</i>	112	112	2,093	2,108	2,145	2,187	206	259	4	8	1,230	1,230
<i>Non-Government Grants</i>	-	600	-	-	-	-	295	297	286	623	547	926
<i>Net Gain on Disposal of Property, Plant and Equipment</i>	23	50	-	-	18	88	1,347	2,043	-	-	33	67
<i>Net Foreign Exchange Gains</i>	-	-	115	140	-	-	-	-	-	-	-	-
<i>Other Revenue</i>	2,515	2,591	17,475	19,808	723	835	14,400	21,050	90	194	7,552	13,014
Share of Net Result	-	-	-	-	-	-	-	-	-	-	-	-

Table 2. Adjusted Statement of Financial Performance for Dual Sector HEPs, 2010 (\$'000)

	University of Ballarat		RMIT University		Swinburne University of Technology		Victoria University		Batchelor Institute of Indigenous Tertiary Education		Charles Darwin University	
	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution	HED	Total Institution
Total Expenses from Continuing Operations	149,163	200,643	568,287	705,265	252,189	393,933	259,033	406,467	21,829	47,480	120,839	208,373
Employee Benefits and On-Costs	72,028	110,846	334,176	426,750	145,632	238,868	172,884	268,226	10,374	22,579	68,053	117,361
Academic Employee Benefits	37,512	65,070	187,248	242,404	89,980	143,100	89,159	143,379	5,376	11,704	37,257	64,252
<i>Academic Salaries</i>	31,454	55,810	138,787	182,155	71,960	116,290	67,377	110,157	4,040	8,784	26,697	46,029
<i>Academic Contributions to Superannuation and Pension Schemes</i>	4,433	6,270	21,372	25,627	10,744	14,909	10,038	14,306	428	940	4,203	7,262
<i>Academic Payroll Tax</i>	1,663	2,813	8,432	10,980	4,287	6,708	3,934	6,419	290	632	2,019	3,481
<i>Academic Workers Compensation</i>	274	461	968	1,202	134	375	353	1,082	5	12	366	631
<i>Academic Long Service Leave Expense</i>	(255)	(258)	3,645	4,672	803	1,396	2,755	3,847	97	212	741	1,278
<i>Academic Annual Leave</i>	(96)	(131)	14,044	17,768	1,328	2,474	4,639	7,468	516	1,124	3,231	5,571
<i>Other Academic Employee Benefits</i>	39	105	-	-	724	948	63	100	-	-	-	-
Non-Academic Employee Benefits	34,516	45,776	146,928	184,346	55,652	95,768	83,725	124,847	4,998	10,875	30,796	53,109
<i>Non-Academic Salaries</i>	28,885	38,459	105,661	132,470	43,612	74,615	63,767	94,532	3,732	8,108	21,641	37,312
<i>Non-Academic Contributions to Superannuation and Pension Schemes</i>	3,940	5,173	17,684	22,095	3,545	10,545	9,224	14,210	394	867	3,635	6,280
<i>Non-Academic Payroll Tax</i>	1,573	2,115	6,760	8,464	2,794	4,097	3,691	5,502	268	584	1,633	2,815
<i>Non-Academic Workers Compensation</i>	259	347	1,457	1,716	203	261	741	1,073	5	11	300	517
<i>Non-Academic Long Service Leave Expense</i>	(66)	(218)	2,739	3,513	475	578	1,394	2,533	90	196	748	1,290
<i>Non-Academic Annual Leave</i>	(61)	(86)	12,627	16,088	1,584	1,955	4,814	6,848	476	1,036	2,813	4,850
<i>Other Non-Academic Employee Benefits</i>	(14)	(14)	-	-	3,439	3,717	94	149	33	73	26	45
Depreciation and Amortisation	9,197	13,289	38,621	45,183	14,501	23,729	11,964	19,662	641	1,394	7,685	13,251
Repairs and Maintenance	5,375	6,223	18,406	20,876	3,178	10,403	12,726	18,640	400	869	3,832	6,606
Finance Costs	194	194	926	964	125	125	-	-	-	-	-	-
Impairment of Assets	1,029	1,392	5,014	5,798	65	157	293	309	(6)	(14)	200	345
Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Superannuation Expense	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	61,340	68,699	171,144	205,694	88,688	120,651	61,166	99,630	10,420	22,652	41,069	70,810
<i>Scholarships, Grants and Prizes</i>	4,140	4,229	34,606	37,705	19,801	20,678	7,935	9,948	304	661	3,694	6,368
<i>Non-Capitalised Equipment</i>	1,623	2,560	8,601	10,622	9,383	15,977	4,586	7,603	197	429	2,543	4,384
<i>Advertising, Marketing and Promotional Expenses</i>	623	882	8,564	10,443	7,722	10,987	3,496	5,334	70	154	2,014	3,472
<i>Other Expenditure</i>	54,954	61,028	119,373	146,924	51,782	73,009	45,149	76,745	9,849	21,408	32,818	56,586
Operating Result Before Income Tax	18,471	30,294	59,592	77,437	45,316	51,076	23,552	34,190	(517)	(5,890)	20,542	15,204
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	-	-	(775)	(993)	-	-	-	-	-	-	-	-
Net Operating Result for the Year	18,471	30,294	58,817	76,444	45,316	51,076	23,552	34,190	(517)	(5,890)	20,542	15,204

Table 3. Adjusted Statement of Financial Position for each HEP, 2010 (\$'000)

	New South Wales										New South Wales
	Charles Sturt University	Macquarie University	The University of Newcastle	Southern Cross University	The University of New England	The University of New South Wales	The University of Sydney	University of Technology, Sydney	University of Western Sydney	University of Wollongong	
Current Assets	61,901	103,170	180,602	59,367	46,429	287,850	313,719	288,553	54,102	223,134	1,618,827
Cash and Cash Equivalents	31,694	38,788	12,411	38,918	34,634	141,340	163,240	202,785	8,028	11,122	682,960
Current Receivables	12,279	25,937	25,328	7,934	5,183	70,766	84,023	12,922	26,911	39,912	311,195
Current Inventories	4,443	191	-	7	170	-	441	-	-	573	5,825
Other Current Financial Assets	13,485	27,720	142,863	9,600	43	75,744	66,015	45	19,163	166,012	520,690
Other Current Non-Financial Assets	-	10,534	-	2,908	6,399	-	-	16,258	-	5,515	41,614
Non-Current Assets Classified as Held for Sale	-	-	-	-	-	-	-	56,543	-	-	56,543
Non-Current Assets	858,204	1,921,792	1,082,024	212,114	390,819	2,419,759	4,068,705	1,286,218	1,432,076	786,665	14,458,376
Non-Current Receivables	171,287	279,223	192,380	36,923	161,307	692,166	734,955	287,805	143,535	123,506	2,823,087
Non-Current Inventories	-	-	-	-	-	-	-	-	-	-	-
Investments using the Equity Method	-	-	-	275	-	-	-	-	-	-	275
Available-for-Sale Financial Assets	64,072	69,232	67,570	-	1,232	294,271	727,964	1,907	29,800	54,009	1,310,057
Held-to-Maturity Investments	-	5,976	5,000	-	-	12,392	-	-	-	-	23,368
Other Non-Current Financial Assets	-	23,300	392	-	2,095	4,161	4,165	304	535	-	34,952
Property, Plant and Equipment	621,342	1,523,583	805,072	174,677	221,824	1,415,318	2,526,407	978,364	1,257,812	602,722	10,127,121
<i>Construction in Progress</i>	17,827	115,283	14,884	4,014	15,992	67,254	61,286	78,017	86,396	90,118	551,071
<i>Land</i>	42,858	424,650	48,765	13,022	16,561	246,228	168,753	295,510	404,520	61,120	1,721,987
<i>Buildings</i>	525,261	783,618	688,694	128,792	148,189	953,729	1,455,908	555,281	703,348	375,846	6,318,666
<i>Library</i>	5,937	22,136	4,904	983	21,422	19,069	472,279	16,832	11,145	7,862	582,569
<i>Other Property, Plant and Equipment</i>	29,459	177,896	47,825	27,866	19,660	129,038	368,181	32,724	52,403	67,776	952,828
Investment Property	-	-	-	-	-	-	13,832	-	-	-	13,832
Intangible Assets	1,503	515	11,610	239	4,361	1,451	58,076	17,691	186	382	96,014
Other Non-Current Non-Financial Assets	-	19,963	-	-	-	-	3,306	147	208	6,046	29,670
TOTAL ASSETS	920,105	2,024,962	1,262,626	271,481	437,248	2,707,609	4,382,424	1,574,771	1,486,178	1,009,799	16,077,203
Current Liabilities	62,512	125,245	112,939	35,095	45,044	263,621	284,566	112,585	118,349	99,048	1,259,004
Current Payables	17,000	40,407	45,664	9,246	38	67,258	151,882	37,944	32,949	23,360	425,748
Current Borrowings	-	903	2,502	-	232	3,785	-	3,224	9,200	-	19,846
<i>Interest Bearing</i>	-	903	2,502	-	232	3,785	-	3,224	9,200	-	19,846
Current Provisions	39,219	44,209	60,427	17,663	30,537	140,104	132,684	59,005	54,156	38,879	616,883
<i>Current Provisions (greater 12 mths)</i>	18,032	27,097	37,752	10,705	13,370	70,199	70,365	41,101	36,644	31,456	356,721
Other Current Liabilities	6,293	39,726	4,346	8,186	14,237	52,474	-	12,412	22,044	36,809	196,527
Non-Current Liabilities	209,337	541,143	239,286	39,448	168,854	883,037	789,482	343,436	151,249	237,641	3,602,913
Non-Current Payables	-	-	688	-	-	-	-	-	-	-	688
Non-Current Borrowings	30,000	258,162	11,031	-	1	64,519	-	42,887	-	76,946	483,546
<i>Interest Bearing</i>	30,000	258,162	11,031	-	1	64,519	-	42,887	-	76,946	483,546
Non-Current Provisions	179,337	278,883	227,335	39,448	168,853	785,974	789,482	300,549	151,249	141,617	3,062,727
Other Non-Current Liabilities	-	4,098	232	-	-	32,544	-	-	-	19,078	55,952
TOTAL LIABILITIES	271,849	666,388	352,225	74,543	213,898	1,146,658	1,074,048	456,021	269,598	336,689	4,861,917
NET ASSETS	648,256	1,358,574	910,401	196,938	223,350	1,560,951	3,308,376	1,118,750	1,216,580	673,110	11,215,286
Equity	648,256	1,358,574	910,401	196,938	223,350	1,560,951	3,308,376	1,118,750	1,216,580	673,110	11,215,286
Statutory Funds	-	-	-	-	-	-	781,140	-	-	-	781,140
Reserves	250,665	484,009	482,810	-	21,693	437,129	277,208	513,669	533,895	-	3,001,078
Retained Surplus (includes Minority Interest)	397,591	874,565	427,591	196,938	201,657	1,123,822	2,250,028	605,081	682,685	673,110	7,433,068

Table 3. Adjusted Statement of Financial Position for each HEP, 2010 (\$'000)

	Victoria								
	University of Ballarat	Deakin University	La Trobe University	The University of Melbourne	Monash University	RMIT University	Swinburne University of Technology	Victoria University	Victoria
Current Assets	115,391	293,325	172,312	205,625	122,751	117,378	135,371	105,869	1,268,022
Cash and Cash Equivalents	93,876	126,672	147,152	96,658	45,407	47,333	104,433	51,909	713,440
Current Receivables	18,084	61,987	14,294	72,868	61,285	63,062	16,064	46,334	353,978
Current Inventories	320	464	722	5,555	2,292	-	-	1,377	10,730
Other Current Financial Assets	282	104,202	3,912	208	-	-	-	-	108,604
Other Current Non-Financial Assets	2,829	-	6,232	30,336	13,767	6,983	14,874	6,249	81,270
Non-Current Assets Classified as Held for Sale	-	-	-	-	-	-	-	-	-
Non-Current Assets	375,571	1,198,123	1,033,152	4,027,749	2,327,411	1,871,258	726,129	852,655	12,412,048
Non-Current Receivables	67,268	180,715	76,587	117,196	29,493	339,082	156,411	145,342	1,112,094
Non-Current Inventories	-	-	-	-	-	-	-	-	-
Investments using the Equity Method	-	-	-	-	11,364	-	-	-	11,364
Available-for-Sale Financial Assets	509	88,140	27,424	1,110,818	204,152	-	62,837	-	1,493,880
Held-to-Maturity Investments	15,900	-	-	-	-	-	-	-	15,900
Other Non-Current Financial Assets	-	-	4,490	24,673	14,817	2,494	-	9,656	56,130
Property, Plant and Equipment	218,624	925,836	886,972	2,753,398	1,764,539	1,529,682	506,881	668,287	9,254,219
<i>Construction in Progress</i>	7,388	48,332	62,076	105,604	95,302	116,632	120,307	77,460	633,101
<i>Land</i>	34,540	129,078	299,669	616,476	319,633	342,090	135,931	135,798	2,013,215
<i>Buildings</i>	149,246	610,821	451,600	1,776,875	1,027,979	938,733	210,147	420,030	5,585,431
<i>Library</i>	3,396	21,441	17,972	76,770	89,066	30,753	13,497	9,415	262,310
<i>Other Property, Plant and Equipment</i>	24,054	116,164	55,655	177,673	232,559	101,474	26,999	25,584	760,162
Investment Property	65,577	-	-	-	30,458	-	-	-	96,035
Intangible Assets	7,693	3,432	36,402	21,664	75,790	-	-	24,259	169,240
Other Non-Current Non-Financial Assets	-	-	1,277	-	196,798	-	-	5,111	203,186
TOTAL ASSETS	490,962	1,491,448	1,205,464	4,233,374	2,450,162	1,988,636	861,500	958,524	13,680,070
Current Liabilities	33,280	193,985	99,337	494,521	287,705	270,999	83,940	92,233	1,556,000
Current Payables	9,937	43,222	34,515	73,350	106,796	86,923	24,519	32,835	412,097
Current Borrowings	495	9	4,365	11,537	42,787	19,549	145	-	78,887
<i>Interest Bearing</i>	495	-	4,365	11,537	42,787	19,549	145	-	78,878
Current Provisions	19,654	58,630	53,097	158,213	118,617	102,635	43,888	53,911	608,645
<i>Current Provisions (greater 12 mths)</i>	2,578	15,853	32,367	84,798	72,557	51,397	19,218	32,232	311,000
Other Current Liabilities	3,194	92,124	7,360	251,421	19,505	61,892	15,388	5,487	456,371
Non-Current Liabilities	71,926	189,273	125,247	332,058	485,430	348,700	151,325	149,880	1,853,839
Non-Current Payables	-	800	-	-	-	-	-	-	800
Non-Current Borrowings	2,478	34	35,543	177,756	275,711	-	1,333	-	492,855
<i>Interest Bearing</i>	2,478	-	35,543	177,756	275,711	-	1,333	-	492,821
Non-Current Provisions	69,448	188,439	80,698	141,060	209,719	348,700	149,492	149,831	1,337,387
Other Non-Current Liabilities	-	-	9,006	13,242	-	-	500	49	22,797
TOTAL LIABILITIES	105,206	383,258	224,584	826,579	773,135	619,699	235,265	242,113	3,409,839
NET ASSETS	385,756	1,108,190	980,880	3,406,795	1,677,027	1,368,937	626,235	716,411	10,270,231
Equity	385,756	1,108,190	980,880	3,406,795	1,677,027	1,368,937	626,235	716,411	10,270,231
Statutory Funds	-	-	-	-	83,102	-	-	-	83,102
Reserves	132,165	253,315	712,917	2,405,889	921,310	599,983	136,885	284,861	5,447,325
Retained Surplus (includes Minority Interest)	253,591	854,875	267,963	1,000,906	672,615	768,954	489,350	431,550	4,739,804

Table 3. Adjusted Statement of Financial Position for each HEP, 2010 (\$'000)

	Queensland							
	Central Queensland University	Griffith University	James Cook University	Queensland University of Technology	University of the Sunshine Coast	The University of Queensland	University of Southern Queensland	Queensland
Current Assets	118,558	389,453	118,523	350,416	43,120	401,405	98,678	1,520,153
Cash and Cash Equivalents	65,579	352,859	91,564	98,901	39,481	216,847	85,842	951,073
Current Receivables	14,217	26,132	17,806	56,826	1,389	96,289	8,112	220,771
Current Inventories	1,857	1,379	1,575	3,381	-	4,175	1,248	13,615
Other Current Financial Assets	35,953	772	-	175,579	-	80,000	102	292,406
Other Current Non-Financial Assets	952	8,311	7,578	-	2,250	4,094	3,374	26,559
Non-Current Assets Classified as Held for Sale	-	-	-	15,729	-	-	-	15,729
Non-Current Assets	238,452	1,568,343	653,538	938,491	170,917	3,037,473	321,814	6,929,028
Non-Current Receivables	-	-	-	23,630	-	6,671	-	30,301
Non-Current Inventories	-	-	-	-	-	-	-	-
Investments using the Equity Method	-	232	-	-	-	-	-	232
Available-for-Sale Financial Assets	1,938	-	26,270	-	-	25,984	-	54,192
Held-to-Maturity Investments	-	-	-	-	-	-	-	-
Other Non-Current Financial Assets	-	843	-	39,316	372	105,471	-	146,002
Property, Plant and Equipment	219,953	1,551,232	623,893	839,418	167,165	2,888,123	315,107	6,604,891
<i>Construction in Progress</i>	7,994	29,490	31,776	86,769	4,660	30,392	5,676	196,757
<i>Land</i>	39,115	181,330	115,622	214,476	16,915	223,702	30,850	822,010
<i>Buildings</i>	151,271	1,158,930	396,157	429,316	130,828	1,957,284	239,127	4,462,913
<i>Library</i>	1,536	720	500	-	25	330,145	-	332,926
<i>Other Property, Plant and Equipment</i>	20,037	180,762	79,838	108,857	14,737	346,600	39,454	790,285
Investment Property	9,500	-	-	-	-	-	-	9,500
Intangible Assets	7,061	9,252	3,375	36,127	2,901	11,224	6,707	76,647
Other Non-Current Non-Financial Assets	-	6,784	-	-	479	-	-	7,263
TOTAL ASSETS	357,010	1,957,796	772,061	1,288,907	214,037	3,438,878	420,492	8,449,181
Current Liabilities	55,405	138,016	49,938	131,757	16,060	281,479	35,821	708,476
Current Payables	15,910	20,779	18,447	42,931	2,906	34,646	13,239	148,858
Current Borrowings	-	12,286	1,292	-	1,696	5,054	-	20,328
<i>Interest Bearing</i>	-	12,286	1,292	-	1,696	5,054	-	20,328
Current Provisions	17,094	62,771	2,811	46,648	8,832	117,536	21,300	276,992
<i>Current Provisions (greater 12 mths)</i>	9,251	43,843	-	31,963	-	43,134	10,476	138,667
Other Current Liabilities	22,401	42,180	27,388	42,178	2,626	124,243	1,282	262,298
Non-Current Liabilities	17,277	85,416	48,667	28,323	20,356	165,134	6,609	371,782
Non-Current Payables	-	-	2,974	-	-	-	-	2,974
Non-Current Borrowings	-	74,383	25,671	7,948	18,441	146,097	2,614	275,154
<i>Interest Bearing</i>	-	74,383	21,714	-	18,441	117,408	-	231,946
Non-Current Provisions	6,341	11,033	20,022	15,589	1,915	17,547	3,995	76,442
Other Non-Current Liabilities	10,936	-	-	4,786	-	1,490	-	17,212
TOTAL LIABILITIES	72,682	223,432	98,605	160,080	36,416	446,613	42,430	1,080,258
NET ASSETS	284,328	1,734,364	673,456	1,128,827	177,621	2,992,265	378,062	7,368,923
Equity	284,328	1,734,364	673,456	1,128,827	177,621	2,992,265	378,062	7,368,923
Statutory Funds	-	-	-	-	-	-	-	-
Reserves	78,859	948,327	295,317	358,823	66,524	1,798,841	201,145	3,747,836
Retained Surplus (includes Minority Interest)	205,469	786,037	378,139	770,004	111,097	1,193,424	176,917	3,621,087

Table 3. Adjusted Statement of Financial Position for each HEP, 2010 (\$'000)

	Western Australia						South Australia			
	Curtin University of Technology	Edith Cowan University	Murdoch University	The University of Notre Dame Australia	The University of Western Australia	Western Australia	University of Adelaide	Flinders University	University of South Australia	South Australia
Current Assets	210,896	133,024	54,012	28,385	121,095	547,412	115,421	184,622	287,780	587,823
Cash and Cash Equivalents	77,767	55,017	35,767	20,683	69,290	258,524	23,594	37,376	197,935	258,905
Current Receivables	24,075	12,319	12,186	5,874	50,198	104,652	26,188	21,353	30,942	78,483
Current Inventories	1,744	2,065	1,779	23	552	6,163	1,139	240	-	1,379
Other Current Financial Assets	79,061	50,990	23	835	-	130,909	57,750	119,921	-	177,671
Other Current Non-Financial Assets	28,249	12,371	4,257	970	-	45,847	6,750	5,732	58,903	71,385
Non-Current Assets Classified as Held for Sale	-	262	-	-	1,055	1,317	-	-	-	-
Non-Current Assets	937,656	880,146	759,244	185,574	1,528,157	4,290,777	1,244,128	440,615	1,033,802	2,718,545
Non-Current Receivables	63,077	24,548	900	-	642	89,167	-	39,160	-	39,160
Non-Current Inventories	-	-	-	-	-	-	-	-	-	-
Investments using the Equity Method	-	-	-	-	-	-	713	-	-	713
Available-for-Sale Financial Assets	197,281	20,600	-	-	-	217,881	41,723	12,532	5,537	59,792
Held-to-Maturity Investments	-	-	-	-	-	-	-	-	-	-
Other Non-Current Financial Assets	2,065	-	31,472	-	442,202	475,739	120,186	-	1,730	121,916
Property, Plant and Equipment	675,233	822,090	530,541	154,354	1,066,734	3,248,952	985,183	374,119	661,984	2,021,286
<i>Construction in Progress</i>	41,665	25,539	9,779	2,982	9,967	89,932	41,338	13,251	21,466	76,055
<i>Land</i>	78,840	160,109	194,700	44,666	266,390	744,705	216,822	35,345	114,900	367,067
<i>Buildings</i>	494,875	526,555	287,940	92,067	639,663	2,041,100	639,147	282,413	472,876	1,394,436
<i>Library</i>	16,597	11,332	11,144	3,849	29,132	72,054	27,166	17,886	14,291	59,343
<i>Other Property, Plant and Equipment</i>	43,256	98,555	26,978	10,790	121,582	301,161	60,710	25,224	38,451	124,385
Investment Property	-	12,908	196,331	-	15,913	225,152	18,685	12,015	-	30,700
Intangible Assets	-	-	-	6,830	2,666	9,496	19,064	2,789	6,251	28,104
Other Non-Current Non-Financial Assets	-	-	-	24,390	-	24,390	58,574	-	358,300	416,874
TOTAL ASSETS	1,148,552	1,013,170	813,256	213,959	1,649,252	4,838,189	1,359,549	625,237	1,321,582	3,306,368
Current Liabilities	151,400	100,583	61,837	50,608	112,986	477,414	94,114	53,108	141,208	288,430
Current Payables	14,779	13,158	11,608	6,444	25,083	71,072	37,363	24,219	27,471	89,053
Current Borrowings	5,750	29,754	993	11,611	-	48,108	5,006	2,882	-	7,888
<i>Interest Bearing</i>	5,750	29,754	993	11,611	-	48,108	5,006	2,882	-	7,888
Current Provisions	62,951	27,956	26,873	4,655	56,195	178,630	31,298	19,351	45,757	96,406
<i>Current Provisions (greater 12 mths)</i>	30,115	8,271	17,570	-	28,738	84,694	-	-	-	-
Other Current Liabilities	67,920	29,715	22,363	27,898	31,708	179,604	20,447	6,656	67,980	95,083
Non-Current Liabilities	144,349	108,896	29,857	87,763	104,696	475,561	184,263	58,087	397,309	639,659
Non-Current Payables	-	-	-	-	-	-	5,487	4,347	4,575	14,409
Non-Current Borrowings	63,841	44,558	25,716	87,131	69,531	290,777	78,043	-	-	78,043
<i>Interest Bearing</i>	63,841	44,558	25,716	87,131	69,531	290,777	78,043	-	-	78,043
Non-Current Provisions	80,508	64,338	4,141	632	35,165	184,784	96,925	53,740	392,734	543,399
Other Non-Current Liabilities	-	-	-	-	-	-	3,808	-	-	3,808
TOTAL LIABILITIES	295,749	209,479	91,694	138,371	217,682	952,975	278,377	111,195	538,517	928,089
NET ASSETS	852,803	803,691	721,562	75,588	1,431,570	3,885,214	1,081,172	514,042	783,065	2,378,279
Equity	852,803	803,691	721,562	75,588	1,431,570	3,885,214	1,081,172	514,042	783,065	2,378,279
Statutory Funds	-	-	-	-	-	-	-	-	-	-
Reserves	43,918	386,109	314,653	32,225	113,871	890,776	923,934	247,489	160,761	1,332,184
Retained Surplus (includes Minority Interest)	808,885	417,582	406,909	43,363	1,317,699	2,994,438	157,238	266,553	622,304	1,046,095

Table 3. Adjusted Statement of Financial Position for each HEP, 2010 (\$'000)

	Tasmania		Northern Territory			Australian Capital Territory			Other		Total
	University of Tasmania	Tasmania	Batchelor Institute of Indigenous Tertiary Education	Charles Darwin University	Northern Territory	Australian National University	University of Canberra	Australian Capital Territory	Australian Catholic University	Other	All Institutions
Current Assets	92,941	92,941	18,484	99,810	118,294	379,173	17,783	396,956	85,376	85,376	6,235,804
Cash and Cash Equivalents	70,322	70,322	15,361	75,893	91,254	141,699	3,796	145,495	-	-	3,171,973
Current Receivables	11,380	11,380	2,197	17,993	20,190	36,286	10,817	47,103	6,051	6,051	1,153,803
Current Inventories	737	737	-	709	709	1,718	-	1,718	-	-	40,876
Other Current Financial Assets	(63)	(63)	-	1,583	1,583	179,420	497	179,917	74,959	74,959	1,486,676
Other Current Non-Financial Assets	10,565	10,565	926	3,632	4,558	20,050	2,673	22,723	4,366	4,366	308,887
Non-Current Assets Classified as Held for Sale	-	-	-	-	-	-	-	-	-	-	73,589
Non-Current Assets	736,706	736,706	30,800	368,021	398,821	2,341,175	323,874	2,665,049	213,462	213,462	44,822,812
Non-Current Receivables	10,426	10,426	-	-	-	1,421	-	1,421	-	-	4,105,656
Non-Current Inventories	-	-	-	-	-	-	-	-	-	-	-
Investments using the Equity Method	-	-	-	-	-	16,455	1,727	18,182	-	-	30,766
Available-for-Sale Financial Assets	-	-	-	-	-	814,501	12	814,513	1,211	1,211	3,951,526
Held-to-Maturity Investments	-	-	-	-	-	-	-	-	-	-	39,268
Other Non-Current Financial Assets	188,154	188,154	-	-	-	357	13,721	14,078	-	-	1,036,971
Property, Plant and Equipment	533,710	533,710	30,800	364,466	395,266	1,490,939	299,743	1,790,682	141,274	141,274	34,117,401
<i>Construction in Progress</i>	36,928	36,928	-	20,607	20,607	232,846	25,573	258,419	4,597	4,597	1,867,467
<i>Land</i>	60,762	60,762	1,200	25,845	27,045	92,531	28,620	121,151	24,259	24,259	5,902,201
<i>Buildings</i>	325,343	325,343	26,379	289,764	316,143	1,024,983	228,501	1,253,484	17,257	17,257	21,714,773
<i>Library</i>	36,305	36,305	-	10,724	10,724	11,764	3,655	15,419	-	-	1,371,650
<i>Other Property, Plant and Equipment</i>	74,372	74,372	3,221	17,526	20,747	128,815	13,394	142,209	95,161	95,161	3,261,310
Investment Property	-	-	-	-	-	17,250	6,720	23,970	-	-	399,189
Intangible Assets	4,416	4,416	-	1,013	1,013	-	1,951	1,951	46,910	46,910	433,791
Other Non-Current Non-Financial Assets	-	-	-	2,542	2,542	252	-	252	24,067	24,067	708,244
TOTAL ASSETS	829,647	829,647	49,284	467,831	517,115	2,720,348	341,657	3,062,005	298,838	298,838	51,058,616
Current Liabilities	55,982	55,982	10,970	28,625	39,595	186,526	37,413	223,939	42,451	42,451	4,651,291
Current Payables	12,258	12,258	7,254	8,389	15,643	36,040	11,349	47,389	4,881	4,881	1,226,999
Current Borrowings	-	-	-	-	-	1,779	644	2,423	-	-	177,480
<i>Interest Bearing</i>	-	-	-	-	-	1,779	644	2,423	-	-	177,471
Current Provisions	29,550	29,550	2,974	17,656	20,630	128,060	15,753	143,813	19,489	19,489	1,991,038
<i>Current Provisions (greater 12 mths)</i>	16,236	16,236	-	-	-	26,576	7,559	34,135	9,032	9,032	950,485
Other Current Liabilities	14,174	14,174	742	2,580	3,322	20,647	9,667	30,314	18,081	18,081	1,255,774
Non-Current Liabilities	27,347	27,347	685	1,189	1,874	696,941	20,203	717,144	27,917	27,917	7,718,036
Non-Current Payables	-	-	-	-	-	-	-	-	-	-	18,871
Non-Current Borrowings	-	-	-	-	-	183,051	10,004	193,055	-	-	1,813,430
<i>Interest Bearing</i>	-	-	-	-	-	183,051	10,004	193,055	-	-	1,770,188
Non-Current Provisions	27,347	27,347	685	1,189	1,874	513,890	2,857	516,747	23,066	23,066	5,773,773
Other Non-Current Liabilities	-	-	-	-	-	-	7,342	7,342	4,851	4,851	111,962
TOTAL LIABILITIES	83,329	83,329	11,655	29,814	41,469	883,467	57,616	941,083	70,368	70,368	12,369,327
NET ASSETS	746,318	746,318	37,629	438,017	475,646	1,836,881	284,041	2,120,922	228,470	228,470	38,689,289
Equity	746,318	746,318	37,629	438,017	475,646	1,836,881	284,041	2,120,922	228,470	228,470	38,689,289
Statutory Funds	-	-	-	-	-	-	-	-	-	-	864,242
Reserves	279,343	279,343	27,472	207,436	234,908	918,133	225,190	1,143,323	228,470	228,470	16,305,243
Retained Surplus (includes Minority Interest)	466,975	466,975	10,157	230,581	240,738	918,748	58,851	977,599	-	-	21,519,804

Table 4. Adjusted changes in equity and comprehensive income for each HEP, 2009 and 2010 (\$'000)

	New South Wales										
	Charles Sturt University	Macquarie University	The University of Newcastle	Southern Cross University	The University of New England	The University of New South Wales	The University of Sydney	University of Technology, Sydney	University of Western Sydney	University of Wollongong	New South Wales
Total equity at the Beginning of 2009	586,399	1,101,519	739,578	188,544	208,675	1,237,124	3,087,451	961,504	856,127	509,364	9,476,285
Retrospective application/restatement	-	-	-	-	-	-	-	-	-	-	-
Total equity at the Beginning of 2009 as restated	586,399	1,101,519	739,578	188,544	208,675	1,237,124	3,087,451	961,504	856,127	509,364	9,476,285
Net Operating Result for 2009	24,897	54,704	40,966	3,106	10,996	79,879	61,628	58,618	53,212	57,178	445,184
Gain on revaluation of land and buildings, net of tax	29,731	21,171	68,173	-	(138)	27,840	8,618	31,845	-	-	187,240
Investments, net of tax, through other comprehensive income	13,563	27,151	10,472	-	291	35,482	60,478	(1)	5,603	6,072	159,111
Net Actuarial gains (losses) in respect of Defined Benefit Plans	775	4,629	68	144	589	19,295	9,254	794	759	1,351	37,658
Other Comprehensive Income	(115)	(250)	-	-	-	-	(6,775)	-	1	-	(7,139)
Total Comprehensive Income (2009)	68,851	107,405	119,679	3,250	11,738	162,496	133,203	91,256	59,575	64,601	822,054
Total Equity at end of 2009	655,250	1,208,924	859,257	191,794	220,413	1,399,620	3,220,654	1,052,760	915,702	573,965	10,298,339
Total Equity at Beginning of 2010	655,250	1,208,924	859,257	191,794	220,413	1,399,620	3,220,654	1,052,760	915,702	573,965	10,298,339
Net Operating Result for 2010	16,807	100,554	36,524	5,436	2,310	141,145	113,736	29,836	61,375	100,400	608,123
Gain on revaluation of land and buildings, net of tax	(22,341)	50,032	17,709	-	-	43,651	9,939	36,540	239,768	-	375,298
Investments, net of tax, through other comprehensive income	(616)	173	(1,027)	-	858	(15,575)	5,246	82	34	(569)	(11,394)
Net Actuarial gains (losses) in respect of Defined Benefit Plans	(450)	(1,089)	(2,062)	(292)	(441)	(7,890)	(3,572)	(468)	(553)	(686)	(17,503)
Other Comprehensive Income	(394)	(20)	-	-	210	-	(37,627)	-	254	-	(37,577)
Total Comprehensive Income (2010)	(6,994)	149,650	51,144	5,144	2,937	161,331	87,722	65,990	300,878	99,145	916,947
Total Equity at end of 2010	648,256	1,358,574	910,401	196,938	223,350	1,560,951	3,308,376	1,118,750	1,216,580	673,110	11,215,286

Table 4. Adjusted changes in equity and comprehensive income for each HEP, 2009 and 2010 (\$'000)

	Victoria								
	University of Ballarat	Deakin University	La Trobe University	The University of Melbourne	Monash University	RMIT University	Swinburne University of Technology	Victoria University	Victoria
Total equity at the Beginning of 2009	325,063	834,018	728,102	3,126,124	1,361,974	1,160,796	496,588	633,398	8,666,063
Retrospective application/restatement	-	-	-	(138,336)	-	3,884	-	-	(134,452)
Total equity at the Beginning of 2009 as restated	325,063	834,018	728,102	2,987,788	1,361,974	1,164,680	496,588	633,398	8,531,611
Net Operating Result for 2009	30,192	74,706	52,744	22,990	154,828	76,384	44,469	26,738	483,051
Gain on revaluation of land and buildings, net of tax	-	58,878	100,828	282,231	88,608	-	32,085	-	562,630
Investments, net of tax, through other comprehensive income	-	12,305	-	24,190	22,974	-	1,514	-	60,983
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	1,627	-	29,183	714	-	-	-	31,524
Total Comprehensive Income (2009)	30,192	147,516	153,572	358,594	267,124	76,384	78,068	26,738	1,138,188
Total Equity at end of 2009	355,255	981,534	881,674	3,346,382	1,629,098	1,241,064	574,656	660,136	9,669,799
Total Equity at Beginning of 2010	355,255	981,534	881,674	3,346,382	1,629,098	1,241,064	574,656	660,136	9,669,799
Net Operating Result for 2010	30,294	82,961	99,240	53,553	53,136	76,444	51,076	34,190	480,894
Gain on revaluation of land and buildings, net of tax	-	41,848	-	8,404	-	51,430	(231)	22,085	123,536
Investments, net of tax, through other comprehensive income	-	1,847	(34)	1,277	(8,409)	-	734	-	(4,585)
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	207	-	-	(2,821)	3,202	-	-	-	588
Total Comprehensive Income (2010)	30,501	126,656	99,206	60,413	47,929	127,874	51,579	56,275	600,433
Total Equity at end of 2010	385,756	1,108,190	980,880	3,406,795	1,677,027	1,368,938	626,235	716,411	10,270,232

Table 4. Adjusted changes in equity and comprehensive income for each HEP, 2009 and 2010 (\$'000)

	Queensland							Queensland
	Central Queensland University	Griffith University	James Cook University	Queensland University of Technology	University of the Sunshine Coast	The University of Queensland	University of Southern Queensland	
Total equity at the Beginning of 2009	250,685	1,229,240	674,706	1,015,176	140,398	2,667,640	292,964	6,270,809
Retrospective application/restatement	1,855	-	-	-	-	-	-	1,855
Total equity at the Beginning of 2009 as restated	252,540	1,229,240	674,706	1,015,176	140,398	2,667,640	292,964	6,272,664
Net Operating Result for 2009	4,047	94,395	19,994	110,481	17,473	128,358	18,006	392,754
Gain on revaluation of land and buildings, net of tax	27,634	260,372	(25,674)	5,082	7,160	(4,106)	12,544	283,012
Investments, net of tax, through other comprehensive income	4,208	-	7,262	-	-	(1)	-	11,469
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	-	-
Other Comprehensive Income	(746)	-	-	-	-	-	-	(746)
Total Comprehensive Income (2009)	35,143	354,767	1,582	115,563	24,633	124,251	30,550	686,489
Total Equity at end of 2009	287,683	1,584,007	676,288	1,130,739	165,031	2,791,891	323,514	6,959,153
Total Equity at Beginning of 2010	287,683	1,584,007	676,288	1,130,739	165,031	2,791,891	323,514	6,959,153
Net Operating Result for 2010	(6,316)	109,806	18,442	47,203	16,287	106,085	14,586	306,093
Gain on revaluation of land and buildings, net of tax	1,581	40,548	(21,292)	(48,861)	(3,697)	94,288	39,962	102,529
Investments, net of tax, through other comprehensive income	633	-	18	(255)	-	1	-	397
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	-	-
Other Comprehensive Income	747	-	-	-	-	-	-	747
Total Comprehensive Income (2010)	(3,355)	150,354	(2,832)	(1,913)	12,590	200,374	54,548	409,766
Total Equity at end of 2010	284,328	1,734,361	673,456	1,128,826	177,621	2,992,265	378,062	7,368,919

Table 4. Adjusted changes in equity and comprehensive income for each HEP, 2009 and 2010 (\$'000)

	Western Australia						South Australia			
	Curtin University of Technology	Edith Cowan University	Murdoch University	The University of Notre Dame Australia	The University of Western Australia	Western Australia	University of Adelaide	Flinders University	University of South Australia	South Australia
Total equity at the Beginning of 2009	742,223	771,699	691,321	41,166	1,326,966	3,573,375	867,180	409,691	634,485	1,911,356
Retrospective application/restatement	-	-	-	-	-	-	-	-	-	-
Total equity at the Beginning of 2009 as restated	742,223	771,699	691,321	41,166	1,326,966	3,573,375	867,180	409,691	634,485	1,911,356
Net Operating Result for 2009	59,663	25,881	11,258	8,937	51,807	157,546	67,053	29,577	42,988	139,618
Gain on revaluation of land and buildings, net of tax	-	5,195	(13,418)	7,529	-	(694)	-	3,454	(83)	3,371
Investments, net of tax, through other comprehensive income	8,688	2,983	-	-	-	11,671	13,961	(1,206)	1,591	14,346
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	5,013	-	-	5,013
Other Comprehensive Income	-	86	-	160	-	246	-	-	-	-
Total Comprehensive Income (2009)	68,351	34,145	(2,160)	16,626	51,807	168,769	86,027	31,825	44,496	162,348
Total Equity at end of 2009	810,574	805,844	689,161	57,792	1,378,773	3,742,144	953,207	441,516	678,981	2,073,704
Total Equity at Beginning of 2010	810,574	805,844	689,161	57,792	1,378,773	3,742,144	953,207	441,516	678,981	2,073,704
Net Operating Result for 2010	40,897	20,976	32,401	17,796	52,797	164,867	64,092	56,398	69,966	190,456
Gain on revaluation of land and buildings, net of tax	-	(25,129)	-	-	-	(25,129)	73,380	14,009	34,475	121,864
Investments, net of tax, through other comprehensive income	1,387	778	-	-	-	2,165	(6,987)	2,119	(357)	(5,225)
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	-	(710)	-	-	(710)
Other Comprehensive Income	(55)	1,222	-	-	-	1,167	(1,810)	-	-	(1,810)
Total Comprehensive Income (2010)	42,229	(2,153)	32,401	17,796	52,797	143,070	127,965	72,526	104,084	304,575
Total Equity at end of 2010	852,803	803,691	721,562	75,588	1,431,570	3,885,214	1,081,172	514,042	783,065	2,378,279

Table 4. Adjusted changes in equity and comprehensive income for each HEP, 2009 and 2010 (\$'000)

	Tasmania		Northern Territory			Australian Capital Territory			Other		Total
	University of Tasmania	Tasmania	Batchelor Institute of Indigenous Tertiary Education	Charles Darwin University	Northern Territory	Australian National University	University of Canberra	Australian Capital Territory	Australian Catholic University	Other	All Institutions
Total equity at the Beginning of 2009	597,732	597,732	22,202	364,750	386,952	1,475,034	248,583	1,723,617	185,942	185,942	32,792,131
Retrospective application/restatement	-	-	-	-	-	-	-	-	-	-	(132,597)
Total equity at the Beginning of 2009 as restated	597,732	597,732	22,202	364,750	386,952	1,475,034	248,583	1,723,617	185,942	185,942	32,659,534
Net Operating Result for 2009	52,968	52,968	11,335	15,691	27,026	67,124	1,456	68,580	14,846	14,846	1,781,573
Gain on revaluation of land and buildings, net of tax	-	-	10,006	-	10,006	(56,836)	26,179	(30,657)	(1,923)	(1,923)	1,012,985
Investments, net of tax, through other comprehensive income	-	-	-	-	-	113,659	-	113,659	116	116	371,355
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	102,800	-	102,800	-	-	145,471
Other Comprehensive Income	573	573	-	(572)	(572)	-	-	-	-	-	23,886
Total Comprehensive Income (2009)	53,541	53,541	21,341	15,119	36,460	226,747	27,635	254,382	13,039	13,039	3,335,270
Total Equity at end of 2009	651,273	651,273	43,543	379,869	423,412	1,701,781	276,218	1,977,999	198,981	198,981	35,994,804
Total Equity at Beginning of 2010	651,273	651,273	43,543	379,869	423,412	1,701,781	276,218	1,977,999	198,981	198,981	35,994,804
Net Operating Result for 2010	54,456	54,456	(5,890)	15,204	9,314	137,160	8,034	145,194	22,150	22,150	1,981,547
Gain on revaluation of land and buildings, net of tax	39,191	39,191	-	42,118	42,118	16,882	(211)	16,671	7,379	7,379	803,457
Investments, net of tax, through other comprehensive income	-	-	-	-	-	(7,324)	-	(7,324)	(40)	(40)	(26,006)
Net Actuarial gains (losses) in respect of Defined Benefit Plans	-	-	-	-	-	(11,975)	-	(11,975)	-	-	(30,188)
Other Comprehensive Income	1,398	1,398	(24)	825	801	357	-	357	-	-	(34,329)
Total Comprehensive Income (2010)	95,045	95,045	(5,914)	58,147	52,233	135,100	7,823	142,923	29,489	29,489	2,694,481
Total Equity at end of 2010	746,318	746,318	37,629	438,016	475,645	1,836,881	284,041	2,120,922	228,470	228,470	38,689,285

Table 5. Adjusted Statement of Cash Flows for each HEP, 2010 (\$'000)

	New South Wales										New South Wales
	Charles Sturt University	Macquarie University	The University of Newcastle	Southern Cross University	The University of New England	The University of New South Wales	The University of Sydney	University of Technology, Sydney	University of Western Sydney	University of Wollongong	
Cash Flows from Operating Activities:											
Australian Government	236,036	294,464	345,262	123,658	143,898	740,187	816,236	291,907	422,501	295,676	3,709,825
State Government Grants	220	2,707	1,479	1,463	2,813	30,048	15,936	4,737	19	15,309	74,731
Local Government Grants	-	-	-	-	-	-	-	618	-	-	618
Upfront Student Contributions	14,323	18,316	10,083	3,275	7,676	29,407	36,336	22,890	17,151	13,234	172,691
OS-HELP (Net)	249	4	171	86	5	(228)	31	198	71	-	587
Superannuation Supplementation	-	-	-	-	-	-	-	-	-	-	-
Receipts from Student Fees and other Customers	110,168	370,297	174,753	46,392	49,174	492,857	625,465	225,790	114,890	177,317	2,387,103
Dividends Received	1,709	1,954	2,872	9	51	40,162	11,681	14	-	2,800	61,252
Interest Received	4,544	9,276	7,921	2,547	2,939	11,967	25,121	13,116	926	6,219	84,576
Payments to Suppliers and Employees (GST Inclusive)	(318,535)	(504,000)	(435,475)	(170,791)	(201,623)	(1,109,425)	(1,360,577)	(459,765)	(460,704)	(385,556)	(5,406,451)
Interest Paid	(2,446)	(13,873)	(987)	-	(30)	(3,842)	-	(2,956)	-	(3,600)	(27,734)
Income Taxes Paid	-	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow/(Outflow) from Operating Activities	46,268	179,145	106,079	6,639	4,903	231,133	170,229	96,549	94,854	121,399	1,057,198
Cash Flows from Investing Activities:											
Proceeds from Sale of Property, Plant and Equipment	5,414	972	177	1,642	187	257	1,619	152	3,772	32	14,224
Proceeds from Financial Assets	32,686	16,586	24,958	6,500	4,600	125,389	205,968	-	5,336	1,205	423,228
Proceeds from Related Party Loans	-	-	110	-	-	605	-	-	-	50	765
Proceeds from Other Investments	-	-	306,140	-	-	-	54	-	-	-	306,194
Payments for Property, Plant and Equipment	(57,584)	(185,110)	(55,494)	(9,877)	(19,618)	(125,683)	(97,524)	(93,530)	(106,328)	(100,549)	(851,297)
Payments for Financial Assets	(16,880)	-	(24,043)	(4,600)	-	(224,284)	(245,522)	(3,349)	-	(1,205)	(519,883)
Payments for Related Party Loans	-	(27,300)	(2,909)	-	-	(5,000)	-	-	(1,576)	-	(36,785)
Payments for Other Investments	-	-	(435,040)	-	-	(1,437)	-	-	-	-	(436,477)
Net Cash Inflow/(Outflow) from Investing Activities	(36,364)	(194,852)	(186,101)	(6,335)	(14,831)	(230,153)	(135,405)	(96,727)	(98,796)	(100,467)	(1,100,031)
Cash Flows from Financing Activities:											
Proceeds from Borrowings	-	247,500	-	-	-	-	-	-	9,200	20,335	277,035
Other Financing Inflows	-	-	-	4	-	-	-	-	-	-	4
Repayment of Borrowings	-	(764)	(2,502)	-	-	(3,465)	(1,087)	-	-	(18)	(7,836)
Repayment of Finance Leases	-	-	-	-	(382)	-	-	(3,778)	-	-	(4,160)
Other Financing Outflows	-	(265,644)	-	-	-	-	-	-	-	-	(265,644)
Net Cash Inflow/(Outflow) from Financing Activities	-	(18,908)	(2,502)	4	(382)	(3,465)	(1,087)	(3,778)	9,200	20,317	(601)
Net Increase/(Decrease) in Cash and Cash Equivalents	9,904	(34,615)	(82,524)	308	(10,310)	(2,485)	33,737	(3,956)	5,258	41,249	(43,434)
Cash and Cash Equivalents at Beginning of Year	21,790	73,403	94,935	33,610	44,944	143,825	129,920	206,741	2,770	80,432	832,370
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-	-	-	-	(417)	-	-	45	(372)
Cash and Cash Equivalents at End of Year	31,694	38,788	12,411	33,918	34,634	141,340	163,240	202,785	8,028	121,726	788,564

Table 5. Adjusted Statement of Cash Flows for each HEP, 2010 (\$'000)

	Victoria								
	University of Ballarat	Deakin University	La Trobe University	The University of Melbourne	Monash University	RMIT University	Swinburne University of Technology	Victoria University	Victoria
Cash Flows from Operating Activities:									
Australian Government	98,792	371,152	362,508	859,368	744,501	331,292	169,067	211,576	3,148,256
State Government Grants	24,445	8,066	5,673	61,967	38,922	86,615	80,564	99,120	405,372
Local Government Grants	-	-	-	385	1,113	-	-	97	1,595
Upfront Student Contributions	2,332	11,656	12,938	35,626	29,320	16,629	7,579	8,124	124,204
OS-HELP (Net)	(16)	51	-	-	392	193	111	(598)	133
Superannuation Supplementation	4,510	12,527	5,570	7,765	10,169	27,152	8,858	5,848	82,399
Receipts from Student Fees and other Customers	91,311	251,742	209,924	529,924	608,431	372,706	135,416	125,989	2,325,443
Dividends Received	-	930	-	51,714	1,362	-	1,073	7	55,086
Interest Received	10,236	16,959	8,597	16,510	6,332	6,041	9,462	4,102	78,239
Payments to Suppliers and Employees (GST Inclusive)	(193,124)	(538,721)	(474,191)	(1,331,955)	(1,330,737)	(698,782)	(324,867)	(395,669)	(5,288,046)
Interest Paid	(194)	(415)	(2,716)	(14,879)	(22,344)	-	(125)	-	(40,673)
Income Taxes Paid	-	-	-	-	-	(481)	-	-	(481)
Net Cash Inflow/(Outflow) from Operating Activities	38,292	133,947	128,303	216,425	87,461	141,365	87,138	58,596	891,527
Cash Flows from Investing Activities:									
Proceeds from Sale of Property, Plant and Equipment	401	1,305	16,715	1,276	3,100	756	88	5,516	29,157
Proceeds from Financial Assets	-	-	500	852,775	-	314	590	28,000	882,179
Proceeds from Related Party Loans	-	-	-	-	1,049	-	-	-	1,049
Proceeds from Other Investments	-	-	-	7	1,512	-	-	-	1,519
Payments for Property, Plant and Equipment	(16,681)	(88,643)	(77,850)	(121,193)	(145,415)	(177,418)	(104,382)	(56,673)	(788,255)
Payments for Financial Assets	(10,910)	(63,650)	(27,709)	(906,246)	(11,000)	-	(2,781)	(5,989)	(1,028,285)
Payments for Related Party Loans	-	-	-	-	(8,634)	-	-	-	(8,634)
Payments for Other Investments	(47)	(1,824)	-	(4,523)	(12,448)	-	(344)	(15,704)	(34,890)
Net Cash Inflow/(Outflow) from Investing Activities	(27,237)	(152,812)	(88,344)	(177,904)	(171,836)	(176,348)	(106,829)	(44,850)	(946,160)
Cash Flows from Financing Activities:									
Proceeds from Borrowings	-	-	-	1,910	43,600	-	-	-	45,510
Other Financing Inflows	-	-	-	788	51,311	-	-	-	52,099
Repayment of Borrowings	(467)	(10,977)	(4,073)	(5,683)	(50,600)	(2,900)	(126)	(12)	(74,838)
Repayment of Finance Leases	-	-	-	(8,220)	-	-	(1,509)	-	(9,729)
Other Financing Outflows	-	-	-	(1,642)	-	-	-	-	(1,642)
Net Cash Inflow/(Outflow) from Financing Activities	(467)	(10,977)	(4,073)	(12,847)	44,311	(2,900)	(1,635)	(12)	11,400
Net Increase/(Decrease) in Cash and Cash Equivalents	10,588	(29,842)	35,886	25,674	(40,064)	(37,883)	(21,326)	13,734	(43,233)
Cash and Cash Equivalents at Beginning of Year	83,288	156,514	111,265	70,984	77,496	85,216	125,759	38,175	748,697
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-	-	366	-	-	-	366
Cash and Cash Equivalents at End of Year	93,876	126,672	147,151	96,658	37,798	47,333	104,433	51,909	705,830

Table 5. Adjusted Statement of Cash Flows for each HEP, 2010 (\$'000)

	Queensland							Queensland
	Central Queensland University	Griffith University	James Cook University	Queensland University of Technology	University of the Sunshine Coast	The University of Queensland	University of Southern Queensland	
Cash Flows from Operating Activities:								
Australian Government	97,340	432,114	215,736	461,332	94,818	792,143	155,013	2,248,496
State Government Grants	-	9,972	1,940	8,133	1,393	57,900	1,915	81,253
Local Government Grants	-	-	-	125	362	170	1	658
Upfront Student Contributions	4,832	15,088	8,165	22,378	2,972	27,835	9,397	90,667
OS-HELP (Net)	15	(195)	95	3	73	(149)	5	(153)
Superannuation Supplementation	-	-	-	-	-	-	-	-
Receipts from Student Fees and other Customers	148,424	291,517	94,287	182,125	23,724	536,740	53,658	1,330,475
Dividends Received	25	152	802	-	5	3,343	-	4,327
Interest Received	4,188	17,125	6,190	5,119	1,902	10,743	4,661	49,928
Payments to Suppliers and Employees (GST Inclusive)	(246,618)	(598,251)	(283,844)	(597,529)	(97,999)	(1,192,809)	(191,910)	(3,208,960)
Interest Paid	(25)	(6,258)	(1,564)	-	(1,301)	-	-	(9,148)
Income Taxes Paid	-	(7)	-	-	-	-	-	(7)
Net Cash Inflow/(Outflow) from Operating Activities	8,181	161,257	41,807	81,686	25,949	235,916	32,740	587,536
Cash Flows from Investing Activities:								
Proceeds from Sale of Property, Plant and Equipment	630	955	159	245	204	713	671	3,577
Proceeds from Financial Assets	-	-	60	31,839	-	258	-	32,157
Proceeds from Related Party Loans	-	-	-	-	-	-	-	-
Proceeds from Other Investments	-	408	-	450	-	-	-	858
Payments for Property, Plant and Equipment	(14,312)	(63,321)	(48,291)	(68,390)	(7,847)	(162,411)	(14,503)	(379,075)
Payments for Financial Assets	-	(11)	(996)	(14,029)	-	(1,048)	-	(16,084)
Payments for Related Party Loans	-	-	-	-	-	(2,247)	-	(2,247)
Payments for Other Investments	(648)	-	-	(10,930)	-	(80,000)	-	(91,578)
Net Cash Inflow/(Outflow) from Investing Activities	(14,330)	(61,969)	(49,068)	(60,815)	(7,643)	(244,735)	(13,832)	(452,392)
Cash Flows from Financing Activities:								
Proceeds from Borrowings	-	3,029	3,500	3,200	-	-	-	9,729
Other Financing Inflows	-	-	-	-	-	-	-	-
Repayment of Borrowings	-	(14,692)	(1,210)	-	(2,384)	-	-	(18,286)
Repayment of Finance Leases	-	-	-	-	-	(9,053)	-	(9,053)
Other Financing Outflows	-	-	-	-	-	(37,221)	-	(37,221)
Net Cash Inflow/(Outflow) from Financing Activities	-	(11,663)	2,290	3,200	(2,384)	(46,274)	-	(54,831)
Net Increase/(Decrease) in Cash and Cash Equivalents	(6,149)	87,625	(4,971)	24,071	15,922	(55,093)	18,908	80,313
Cash and Cash Equivalents at Beginning of Year	71,744	265,278	96,535	74,829	23,560	272,958	66,934	871,838
Effects of Exchange Rate Changes on Cash and Cash Equivalents	(16)	(44)	-	-	-	(1,018)	-	(1,078)
Cash and Cash Equivalents at End of Year	65,579	352,859	91,564	98,900	39,482	216,847	85,842	951,073

Table 5. Adjusted Statement of Cash Flows for each HEP, 2010 (\$'000)

							South Australia			
	Curtin University of Technology	Edith Cowan University	Murdoch University	The University of Notre Dame Australia	The University of Western Australia	Western Australia	University of Adelaide	Flinders University	University of South Australia	South Australia
Cash Flows from Operating Activities:										
Australian Government	337,954	201,616	159,497	79,265	414,999	1,193,331	399,868	246,526	307,804	954,198
State Government Grants	5,678	12,996	4,682	346	44,746	68,448	23,684	16,530	12,222	52,436
Local Government Grants	-	-	451	-	17	468	-	75	-	75
Upfront Student Contributions	25,448	11,813	7,047	3,696	22,384	70,388	13,446	7,780	13,389	34,615
OS-HELP (Net)	-	2	116	-	255	373	13	56	4	73
Superannuation Supplementation	7,390	2,796	-	-	-	10,186	3,311	1,704	23,845	28,860
Receipts from Student Fees and other Customers	363,745	98,998	117,071	19,177	259,868	858,859	253,965	95,388	181,822	531,175
Dividends Received	-	800	5	3	2,212	3,020	-	1,430	1,755	3,185
Interest Received	8,056	4,134	2,522	1,200	6,746	22,658	5,536	6,473	7,584	19,593
Payments to Suppliers and Employees (GST Inclusive)	(629,934)	(277,826)	(259,446)	(88,252)	(647,610)	(1,903,068)	(592,781)	(301,466)	(448,898)	(1,343,145)
Interest Paid	(4,579)	(4,031)	(1,712)	(5,235)	(6,590)	(22,147)	(3,902)	-	-	(3,902)
Income Taxes Paid	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow/(Outflow) from Operating Activities	113,758	51,298	30,233	10,200	97,027	302,516	103,140	74,496	99,527	277,163
Cash Flows from Investing Activities:										
Proceeds from Sale of Property, Plant and Equipment	102	40,305	60	-	7,768	48,235	137	402	904	1,443
Proceeds from Financial Assets	15,036	1,150	-	12	37,934	54,132	2,867	-	585	3,452
Proceeds from Related Party Loans	-	-	100	-	-	100	178	-	-	178
Proceeds from Other Investments	-	-	-	-	-	-	1,500	-	-	1,500
Payments for Property, Plant and Equipment	(61,683)	(42,451)	(33,192)	(18,162)	(52,076)	(207,564)	(86,274)	(37,327)	(45,895)	(169,496)
Payments for Financial Assets	(154,368)	(37,543)	-	-	(99,576)	(291,487)	(29,759)	(71,484)	(645)	(101,888)
Payments for Related Party Loans	-	-	-	-	-	-	(266)	(300)	-	(566)
Payments for Other Investments	(1,859)	-	-	(17)	-	(1,876)	(7,922)	(299)	-	(8,221)
Net Cash Inflow/(Outflow) from Investing Activities	(202,772)	(38,539)	(33,032)	(18,167)	(105,950)	(398,460)	(119,539)	(109,008)	(45,051)	(273,598)
Cash Flows from Financing Activities:										
Proceeds from Borrowings	-	16,723	-	2,351	6,250	25,324	24,700	-	-	24,700
Other Financing Inflows	-	-	-	-	-	-	-	-	-	-
Repayment of Borrowings	(2,017)	(5,898)	(549)	(5,381)	(6,250)	(20,095)	-	-	-	-
Repayment of Finance Leases	-	-	(316)	-	-	(316)	-	-	-	-
Other Financing Outflows	-	-	-	-	-	-	-	-	-	-
Net Cash Inflow/(Outflow) from Financing Activities	(2,017)	10,825	(865)	(3,030)	-	4,913	24,700	-	-	24,700
Net Increase/(Decrease) in Cash and Cash Equivalents	(91,031)	23,584	(3,664)	(10,997)	(8,923)	(91,031)	8,301	(34,512)	54,476	28,265
Cash and Cash Equivalents at Beginning of Year	168,798	31,433	39,431	31,681	78,212	349,555	15,123	71,888	143,459	230,470
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-	-	1	1	170	-	-	170
Cash and Cash Equivalents at End of Year	77,767	55,017	35,767	20,684	69,290	258,525	23,594	37,376	197,935	258,905

Table 5. Adjusted Statement of Cash Flows for each HEP, 2010 (\$'000)

			Northern Territory			Australian Capital Territory			Other		Total
	University of Tasmania	Tasmania	Batchelor Institute of Indigenous Tertiary Education	Charles Darwin University	Northern Territory	Australian National University	University of Canberra	Australian Capital Territory	Australian Catholic University	Other	All Institutions
Cash Flows from Operating Activities:											
Australian Government	341,378	341,378	27,259	95,456	122,715	672,275	116,643	788,918	158,371	158,371	12,665,488
State Government Grants	14,241	14,241	11,445	66,252	77,697	1,775	830	2,605	-	-	776,783
Local Government Grants	-	-	-	-	-	-	-	-	-	-	3,414
Upfront Student Contributions	9,176	9,176	-	5,172	5,172	10,735	7,206	17,941	8,217	8,217	533,071
OS-HELP (Net)	90	90	-	-	-	(5)	63	58	(12)	(12)	1,149
Superannuation Supplementation	724	724	22	39	61	-	158	158	1,574	1,574	123,962
Receipts from Student Fees and other Customers	112,027	112,027	4,247	36,545	40,792	237,538	50,289	287,827	63,036	63,036	7,936,737
Dividends Received	222	222	-	-	-	34,544	-	34,544	-	-	161,636
Interest Received	1,705	1,705	804	6,275	7,079	34,570	652	35,222	2,921	2,921	301,921
Payments to Suppliers and Employees (GST Inclusive)	(418,763)	(418,763)	(42,421)	(209,152)	(251,573)	(777,307)	(153,272)	(930,579)	(206,169)	(206,169)	(18,956,754)
Interest Paid	-	-	-	-	-	(9,235)	(410)	(9,645)	-	-	(113,249)
Income Taxes Paid	-	-	-	-	-	-	-	-	-	-	(488)
Net Cash Inflow/(Outflow) from Operating Activities	60,800	60,800	1,356	587	1,943	204,890	22,159	227,049	27,938	27,938	3,433,670
Cash Flows from Investing Activities:											
Proceeds from Sale of Property, Plant and Equipment	1,428	1,428	-	375	375	567	106	673	23	23	99,135
Proceeds from Financial Assets	34,301	34,301	-	-	-	439,043	-	439,043	-	-	1,868,492
Proceeds from Related Party Loans	200	200	-	-	-	-	-	-	-	-	2,292
Proceeds from Other Investments	1,662	1,662	-	1,120	1,120	-	-	-	-	-	312,853
Payments for Property, Plant and Equipment	(40,299)	(40,299)	(1,720)	(28,997)	(30,717)	(212,240)	(31,756)	(243,996)	(20,852)	(20,852)	(2,731,551)
Payments for Financial Assets	(46,947)	(46,947)	-	-	-	(512,162)	-	(512,162)	(7,640)	(7,640)	(2,524,376)
Payments for Related Party Loans	-	-	-	(153)	(153)	-	-	-	-	-	(48,385)
Payments for Other Investments	-	-	-	(2)	(2)	-	-	-	-	-	(573,044)
Net Cash Inflow/(Outflow) from Investing Activities	(49,655)	(49,655)	(1,720)	(27,657)	(29,377)	(284,792)	(31,650)	(316,442)	(28,469)	(28,469)	(3,594,584)
Cash Flows from Financing Activities:											
Proceeds from Borrowings	-	-	-	-	-	72,000	7,000	79,000	-	-	461,298
Other Financing Inflows	-	-	-	-	-	-	-	-	-	-	52,103
Repayment of Borrowings	-	-	-	-	-	(1,135)	(113)	(1,248)	(100)	(100)	(122,403)
Repayment of Finance Leases	-	-	-	-	-	-	-	-	-	-	(23,258)
Other Financing Outflows	-	-	-	-	-	-	-	-	-	-	(304,507)
Net Cash Inflow/(Outflow) from Financing Activities	-	-	-	-	-	70,865	6,887	77,752	(100)	(100)	63,233
Net Increase/(Decrease) in Cash and Cash Equivalents	11,145	11,145	(364)	(27,070)	(27,434)	(9,037)	(2,604)	(11,641)	(631)	(631)	(97,681)
Cash and Cash Equivalents at Beginning of Year	59,177	59,177	15,725	102,963	118,688	150,736	5,863	156,599	454	454	3,367,848
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-	-	-	-	-	-	-	-	-	(913)
Cash and Cash Equivalents at End of Year	70,322	70,322	15,361	75,893	91,254	141,699	3,259	144,958	(177)	(177)	3,269,254

4. Appendix

Appendix 1. HEPs Listed in this Publication

New South Wales

Charles Sturt University
Macquarie University
Southern Cross University
The University of New England
The University of New South Wales
The University of Newcastle
The University of Sydney
University of Technology, Sydney
University of Western Sydney
University of Wollongong

Victoria

Deakin University
La Trobe University
Monash University
RMIT University
Swinburne University
The University of Melbourne
University of Ballarat
Victoria University

Queensland

Central Queensland University
Griffith University
James Cook University
Queensland University of Technology
The University of Queensland
University of Southern Queensland
University of the Sunshine Coast

Western Australia

Curtin University of Technology
Edith Cowan University
Murdoch University
The University of Notre Dame Australia
The University of Western Australia

South Australia

The Flinders University of South Australia
The University of Adelaide
University of South Australia

Tasmania

University of Tasmania

Northern Territory

Batchelor Institute of Indigenous Tertiary Education
Charles Darwin University

Australian Capital Territory

The Australian National University
University of Canberra

Multi State

Australian Catholic University