



Edith Cowan University

**Annual Report
2006**

ECU's new mission, vision and values

This Annual Report reviews the operations of Edith Cowan University (ECU) during 2006.

In December 2006, ECU's governing Council approved the following Mission, Vision and Values to take the University forward into 2007 and beyond.

MISSION: To further develop valued citizens for the benefit of Western Australia and beyond, through teaching and research inspired by engagement and partnerships.

VISION: For our staff, students and graduates to be highly regarded as ethical and self-reliant contributors to more prosperous, inclusive and sustainable communities.

VALUES:

We value:

- *integrity* – behaving ethically and pursuing rigorous intellectual positions
- *respect* – valuing individual differences and diversity
- *rational inquiry* – motivated by evidence and reasoning
- *personal excellence* – striving to realise potential and performing at exacting international standards.

Edith Cowan University: Engaging Minds; Engaging Communities. Towards 2020 documents the University's new Mission, Vision and Values and can be viewed at:

http://www.ecu.edu.au/GPPS/ppas/strategic_plan.html

Contents

	Page No
REVIEW OF OPERATIONS	
Statement of Compliance	1
Chancellor's Foreword	2
Vice-Chancellor's Commentary	3
Highlights of the Year 2006	4
University Organisation:	
About ECU	6
University Mission and Defining Themes	7
ECU Governance Structure	8
- Council Membership	8
- University Committees	10
ECU Organisational Structure	11
The Work of the University Council	12
Key Goals:	
Strong Strategic Leadership	14
Growing our Student Numbers	16
Enhancing Teaching, Learning and Student Satisfaction	18
Enhancing Research, Research Training and Commercialisation	21
Strengthening Engagement	24
Building Staff Capability and Satisfaction	26
Strong Resource Basis (Financial and Physical)	28
Specific Public Accountabilities:	
Corporate Standards and Risk Management	30
Risk Management Statement	32
Corporate Governance Statement	33
Pricing Policies	37
Advertising and Related Expenditure for 2006	37
Record Keeping	38
Compliance with Relevant Written Laws	39
Summary Statistics	40

AUDITOR GENERAL'S STATEMENT

FINANCIAL STATEMENTS

Certification
Audited Financial Statements and Notes

KEY PERFORMANCE INDICATORS

Certification
Key Performance Indicators

EXTERNAL REPORTING CONTENT CHECKLIST

Statement of Compliance

The Hon Mark McGowan, MLA
Minister for Education and Training
21st Floor, 197 St George's Terrace
PERTH WA 6000

22 March 2007

Dear Minister

In accordance with Section 66 of the *Financial Administration and Audit Act 1985*, we hereby submit for your information and presentation to Parliament the Annual Report of Edith Cowan University for the year ending 31 December 2006.

The Annual Report has been prepared in accordance with the provisions of the *Financial Administration and Audit Act 1985*.

Yours sincerely



Hendy Cowan
Chancellor
On behalf of the University Council

Edith Cowan University
Joondalup Drive
JOONDALUP WA 6027

Telephone: 13 43 28
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Chancellor's Foreword

It was a pleasure to welcome the new Vice-Chancellor, Professor Kerry Cox, to ECU on 7 March 2006 and work with him on the task of re-casting the University's strategic direction. The completion of this task is a major achievement and sets a sound course for the University for the years ahead.

As part of its commitment to good governance, Council started to work through the recommendations of the 2005 external review of its role. In addition to regular Council meetings, supplementary meetings were scheduled throughout the year to provide Council with the opportunity to consider issues arising from the review. These proved successful and we will continue to hold similar workshops and strategic dialogues during 2007.

Council undertook a governance reform program, which included the development and implementation of a University Council Code of Conduct, a review of matters reserved to Council, professional development for Council members to facilitate a shared understanding of the principles of sound corporate governance and the introduction of a framework for key governance instruments.

Council business undertaken during the year included the endorsement of a funding model to support the long-term future of the Student Guild in the new Voluntary Student Unionism (VSU) environment. As for all Australian universities, VSU posed challenges for the University and the Guild, and I commend all parties for their response, which safeguards essential student services.

Arising from Western Australia's extremely strong economy and robust labour market, there has been a decrease in student enrolments, which required budget re-adjustments during 2006. Council and its Committees worked closely with the management of the University to address the budgeting and other implications of this reduced student market. Through prudent fiscal management, the University has been able to operate effectively within its budget.

It is a great honour to continue to serve Edith Cowan University in the office of Chancellor. I commend the work of all my Council colleagues, the Vice-Chancellor, senior executives and the staff and students of ECU.

Hon Hendy Cowan
Chancellor

22 March 2007

Vice-Chancellor's Commentary

In March 2006 it was my great pleasure to become Edith Cowan University's fourth Vice-Chancellor. I have enjoyed working closely with the University's Council, staff and students to implement and expand on ECU's far-sighted vision.

ECU continued to take major steps forward in 2006, building on its strong base of Service, Professionalism and Enterprise. In particular, it made a determined effort to increase access to higher education for those with the ability and motivation to undertake the advanced learning and research so necessary for strong participation in today's global knowledge economy. This occurred against a background of economic buoyancy almost unprecedented in Western Australia's history. At such times, demand for higher education places often reduces, and the booming State economy saw ECU enrol fewer students than originally planned. The University responded constructively to this challenge, ensuring its long-term sustainability by appropriately balancing expenditure and revenue. I thank all those who pooled their expertise to achieve this outcome.

Of great importance was the re-casting by the University of its Mission, Vision, Values and Strategic Priorities, settled by the governing Council in December 2006. This work built on ECU's earlier positioning and emphasises a future which is inclusive of all members of society who are motivated and suitably qualified to benefit from higher education. It commits the University to mutually beneficial engagement with its many communities.

ECU also successfully piloted an alternative entry strategy, the "Portfolio Pathway". Students gaining entry this way have performed well. To connect to a greater extent with its student community, the University established the position of Student Engagement Officer. A new student identity card - the "Smartcard" - was developed. Research in selected areas continued to expand and a highlight was the opening by the Premier of Western Australia of the Centre of Excellence for Alzheimer's Disease Research and Care.

ECU's connectivity with the communities it was established to serve was evident at the national Business-Higher Education Roundtable Awards, at which the University was recognised in three of the ten categories. Staff members were also recognised in the annual Carrick Awards for University Teaching, and many other awards were given to high-achieving staff and students. The year was also marked by the return to ECU of one of its most famous WAAPA graduates, Hugh Jackman, who took part in a ceremony in which the main WAAPA theatre was named in honour of his mentor, the late Dr Geoff Gibbs.

At the Joondalup Campus, the Library and Technology Centre, built at a cost of some \$36 million, was finished and good progress was made on the Health and Wellness Building. At Churchlands, the redevelopment of the site for residential purposes progressed well, while at the Mount Lawley Campus, upgrading and landscaping work occurred and preparations were made for the new Business and Law Building.

A special highlight for me, just as I was starting at ECU, was the celebration of the 100th birthday of Arthur Hartley, a graduate of Claremont Teachers' College, one of the famous predecessor institutions of Edith Cowan University.

I thank our Chancellor, the Hon Dr Hendy Cowan, for his guidance and generous support as I settled in as Vice-Chancellor. I also thank all members of Council, and of Council Committees and Boards, for their unstinting service to the University during this period of rapid development. It is a pleasure to acknowledge the commitment and professionalism of my fellow staff and I pay tribute to our students, both past and present, for their many and diverse contributions to Edith Cowan University.

Kerry O. Cox
Vice-Chancellor

22 March 2007

Highlights of the Year 2006

Student Achievements

- Six ECU students won Western Australian Government Science and Innovation Studentship Awards – Peter Hannay, Danielle Hudson, Liam Johnson, Erin McGuigan, Lucy Millar and Rebecca Parsons.
- At the Journalism Education Association Conference in New Zealand:
 - Journalism student Elise Daniel won a National Student Journalism Award for Best News Story by an undergraduate or postgraduate student
 - Graduate Diploma of Broadcasting student Meri Fatin won a National Student Journalism Award for Best Current Affairs Story and for Best Television News Story by an undergraduate or postgraduate student (Meri was also awarded the United Nations Association of Australia Media Peace Award for Best Radio program)
 - *Third Degree* won the Best Regular Student Publication Award.
- WAAPA Classical Music student Duncan Rock won the \$30,000 Marianne Mathy Scholarship award at the Australian Singing Competition, while WAAPA Music Theatre graduate Alexander Lewis won the \$40,000 Opera Foundation Australia's prestigious New York Study Award.
- WAAPA Graduate Diploma of Broadcasting students, for the first time, presented regular news reports from the Royal Perth Show.
- Nursing student Matthew Chant won the Cambridge Media Metropolitan Acute Care Enrolled Nurse of the Year at the 2006 WA Nursing and Midwifery Excellence Awards.
- PhD Nursing student Susan Slatyer was awarded the 2006 Australian Pain Society National PhD Scholarship.
- Human Biology PhD student Robert White received the Western Australian Health Department New Investigator Award and the Brain Awareness Science Communication prize at the Symposium for Western Australian Neuroscience.
- Biological Sciences student Christopher Doropoulos received the Australian Institute of Nuclear Science and Engineering Winter Scholarship.
- ECU PhD Sports Science students, Daniel Baker and Stuart Cormack, ran the condition coaching programs for the 2006 NRL Championship Team, the Brisbane Broncos, and the 2006 AFL Champions, West Coast Eagles Football Club, respectively.
- Surf Science students from the Faculty of Regional Professional Studies co-ordinated the largest Western Australian amateur surfing competition – the Margaret River Classic.

Staff Achievements

- The high quality of teaching provided by ECU staff was acknowledged with a range of awards and grants from the Carrick Institute of Learning and Teaching in Higher Education.
- ECU figured strongly in the Business and Higher Education Roundtable (B-HERT) Awards, winning an award for research collaboration, an award for international collaboration and a commendation for education with a regional focus.
- Business & Law@ECU was awarded 5-star ratings for corporate links and MBA teaching staff academic qualifications in the 2007 Good University Guide. ECU was the only Western Australian university to be awarded 5 stars in both categories.
- A program to enthuse students about science, conducted by ECU's Professor Mark Hackling, won the Primary School (Teaching and Learning) Category of the Australian Awards for Excellence in Educational Publishing.
- Professor Donna Cross was awarded the Australian Council for Health, Physical Education and Recreation's National Honour Award for scholarly achievements and leadership in children's school-based health research.
- In recognition of his pioneering contributions to the Academy's development, the main WAAPA theatre on the Mount Lawley Campus was dedicated to the late Dr Geoff Gibbs, in a ceremony in which WAAPA graduate, actor Hugh Jackman, was a special participant.
- Associate Professor Karen Anderson was made a Fellow of the Australian Society of Archivists – the Society's highest honour.
- Occupational Therapy staff launched their book "*Rehabilitation: Work and Beyond*" which was awarded the Safety Institute of Australia (WA) President's Commendation.

- Associate Professor of Midwifery Maureen Harris received an international award from the Perinatal Society of Australia and New Zealand for her ground-breaking research on support of women in childbirth.
- Associate Professor Quentin Beresford's biography, "*An Aboriginal Leader's Quest for Justice*", on the life and contributions of the indigenous Political Activist, Robert Riley, won a Human Rights prize.
- Associate Professor Jim Cross was awarded the Paul Harris Fellow by the Rotary Club for service to Rotary and the international community.
- Associate Dean of International and Community, Simon Leunig was presented with an Australian bravery commendation by the Governor-General for saving an Indonesian woman and a taxi driver during the 2003 Jakarta bombing.
- ECU's Museum of Childhood won a national award for its unique children's school holiday program.

Teaching & Learning Environment

- A new student Portfolio Entry pathway to ECU was introduced, receiving 344 applications.
- ECU undertook a first-year student experience project to develop strategies for identifying and assisting students at risk of dropping out.
- A new Student Engagement Officer position was created, to advise management on ways to improve the student experience.
- The *ECU Business Edge* program was established to give ECU graduates an "edge" by addressing employer concerns over graduate skills deficiencies.
- A funding proposal was developed to ensure provision of student services through the Student Guild in the Voluntary Student Unionism environment.
- Innovative new undergraduate courses were introduced such as the Bachelor of Counter Terrorism, Security and Intelligence and the Bachelor of Forensic Investigation.
- Student satisfaction, as measured by both the Course Experience Survey and the Unit and Teaching Evaluation Instrument, shows a high level of overall satisfaction and a steady improvement since 2003.
- A new Student Services hub was built at Mount Lawley Campus.
- The state-of-the-art Library and Technology Building on Joondalup Campus (costing \$36.2 million) was completed.
- Construction continued on the \$35.5 million Health and Wellness Building on the Joondalup Campus, scheduled for completion in mid-2007.
- The *ECU Advantage* program provided laptop computers free of charge to 230 first-year Education students and to 15 equity students.
- ECU received world-first advance releases for its new "FlexiLecture" project, enabling lectures to be accessed on an "as needs" basis and in a variety of electronic modes.
- The world's first online training system for police was launched at ECU by Western Australia's Police Commissioner.
- A new IT smart card for campus services and transport was developed for 2007 rollout.

Research Growth

- ECU received Western Australian Government funding for eight new scientists to conduct research in the new Centre of Excellence for Alzheimer's Disease Research and Care.
- ECU currently participates in five State or Federal Centres of Excellence, two CSIRO Collaborative Research Flagships and three ARC Research Networks with several new major research partnerships being finalised in 2006.
- Research block funding increased by 5 per cent between 2005 and 2006 and while total research income declined between 2005 and 2006, overall it has increased by 81 per cent since 2003.
- 2006 Higher Degrees by Research load targets were exceeded by 14 per cent.

International Growth

- Onshore international student enrolments increased by 16.8 per cent (376) from 2005 to 2006.
- Offshore international student enrolments have shown encouraging growth of 24 per cent (273) from 2005 to 2006.
- International students in 2006 came from 91 source countries.

*University
Organisation*

About ECU

Edith Cowan University (ECU) is a large multi-campus institution serving communities in Western Australia and educating a significant cohort of international students.

The University is a market leader in education for the service professions and prides itself on producing graduates who can operate effectively in today's globalised workplace.

For more than a century, ECU, through its forerunner organisations, has been Western Australia's major provider of teacher education. Awarded university status in 1991, ECU has since developed innovative and practical courses across a wide range of disciplines, established a vibrant research culture and attracted a growing range of quality research partners and researchers, many working at the cutting edge of their fields.

ECU has more than 21,000 enrolled students at both undergraduate and postgraduate levels. In addition to Australian students, the University has approximately 4016 international onshore and offshore students originating from around 91 countries.

The University has three metropolitan campuses in Mount Lawley, Joondalup and Churchlands and also serves Western Australia's South West region from a campus in Bunbury, 200 km south of Perth.

More than 390 courses are offered through four faculties:

- Business and Law
- Computing, Health and Science
- Arts and Education, which incorporates the Western Australian Academy of Performing Arts
- Regional Professional Studies.

ECU works closely with private and public sector organisations, locally and overseas, in designing its study programs. Research is undertaken in collaboration with industry, particularly the service industries and professions.

The University strives to offer education of the highest quality in the service professions. Differentiating itself in the WA tertiary education market, ECU recognises and concentrates on its areas of particular strength – Education, Nursing, Finance, Business, Computing, Communications, Biomedical sciences, Electronic Engineering and the Creative and Performing Arts.

ECU was established as a university in 1991 under the <i>Edith Cowan University Act 1984</i> , an Act of the Western Australian Parliament.

University Mission and Defining Themes

ECU's 2003-2007 Strategic Plan was in place until close to the end of 2006 and included the following Mission and Defining Themes:

Mission

To provide, within a diverse and dynamic learning environment, university education of recognised quality, especially for those people employed in, or seeking employment in, the service professions.

Defining Themes

Three defining themes inform the way ECU pursues its mission:

- Service
- Professionalism
- Enterprise.

The 2003-2007 Strategic Plan also included five Strategic Priorities which have been used as the basis for reporting performance against agreed Key Performance Indicators in this Annual Report.

ECU's Transitional Goals

During 2006 a priority for ECU was the re-casting of its strategic plan in response to changes in the higher education sector and shifts in student enrolment patterns in Western Australia. To provide a transition, Council approved seven key goals for the University for 2006. These goals are:

1. Strong Strategic Leadership
2. Growing our Student Numbers
3. Enhancing Teaching, Learning and Student Satisfaction
4. Enhancing Research, Research Training and Commercialisation
5. Strengthening Engagement
6. Building Staff Capability and Satisfaction
7. Strong Resource Basis (Financial and Physical)

These seven goals have been used to structure the report on operations in this Annual Report.

New Strategic Direction

At its December 2006 meeting, Council approved ECU's new strategic direction as outlined in a Statement of Strategic Priorities entitled *Edith Cowan University: Engaging Minds; Engaging Communities. Towards 2020*.

ECU Governance Structure

Council Membership

(As at 31 December 2006)

Chancellor Hon Hendy Cowan (NB: Member appointed by the Governor)	01.01.2005 - 31.12.2007
Members appointed by the Governor (ECU Act, section 9(1)(a)) Mr Steve Abbott (Pro Chancellor)	30.08.2005 - 29.08.2008 14.05.2002 - 13.05.2005
Ms Leslie Chalmers	12.04.2005 - 26.04.2008
Hon Hendy Cowan	01.03.2004 - 28.02.2007
Mr Kempton Cowan	19.12.2006 - 19.12.2009
Ms Karen Macdonald	19.11.2005 - 18.11.2007 19.01.2003 - 19.12.2005
Vacant	
Member nominated by Minister administering the 'Education Act 1928' (ECU Act, section 9(1)(aa)) Dr Norman Ashton	30.08.2005 - 29.08.2008
Chief Executive Officer - ex-officio (ECU Act, section 9(1)(b)) Professor Kerry O. Cox	Ex-officio
Academic Staff - elected (ECU Act, section 9(1)(c)) Professor Ron Oliver	01.10.2006 - 30.09.2009 01.10.2003 - 30.09.2006
Associate Professor Arshad Omari	01.10.2006 - 30.09.2009
Salaried Staff - elected (ECU Act, section 9(1)(d)) Ms Marilyn Beresford	01.10.2006 - 30.09.2009
Enrolled Students - elected (ECU Act, section 9(1)(e)) Mr Jerry Koh Mr James Pollard	05.10.2006 - 04.10.2007 05.10.2006 - 04.10.2007
Alumni - elected (ECU Act, section 9(1)(f)) Mrs Helen Charlesworth	22.12.2005 - 21.12.2008 22.12.2002 - 21.12.2005
Mr Serge Walberg	20.09.2004 - 19.09.2007 21.09.2001 - 20.09.2004
Members co-opted by Council (ECU Act, section 9(1)(i)) Ms Jenni Ballantyne	25.06.2005 - 24.06.2007 17.06.2002 - 16.06.2005 17.06.1999 - 16.06.2002
Mrs Carol Devitt	18.08.2005 - 17.08.2008 05.02.2003 - 17.08.2005
Mr Neil Douglas (NB: Previously held one term as a Member appointed by the Governor, 28.11.2003 - 01.03.2006)	18.03.2006 - 17.03.2009
Justice Rene Le Miere	18.08.2005 - 17.08.2008 01.01.2005 - 17.08.2005
Vacant	

Council Secretary:
Dr Susan E. King

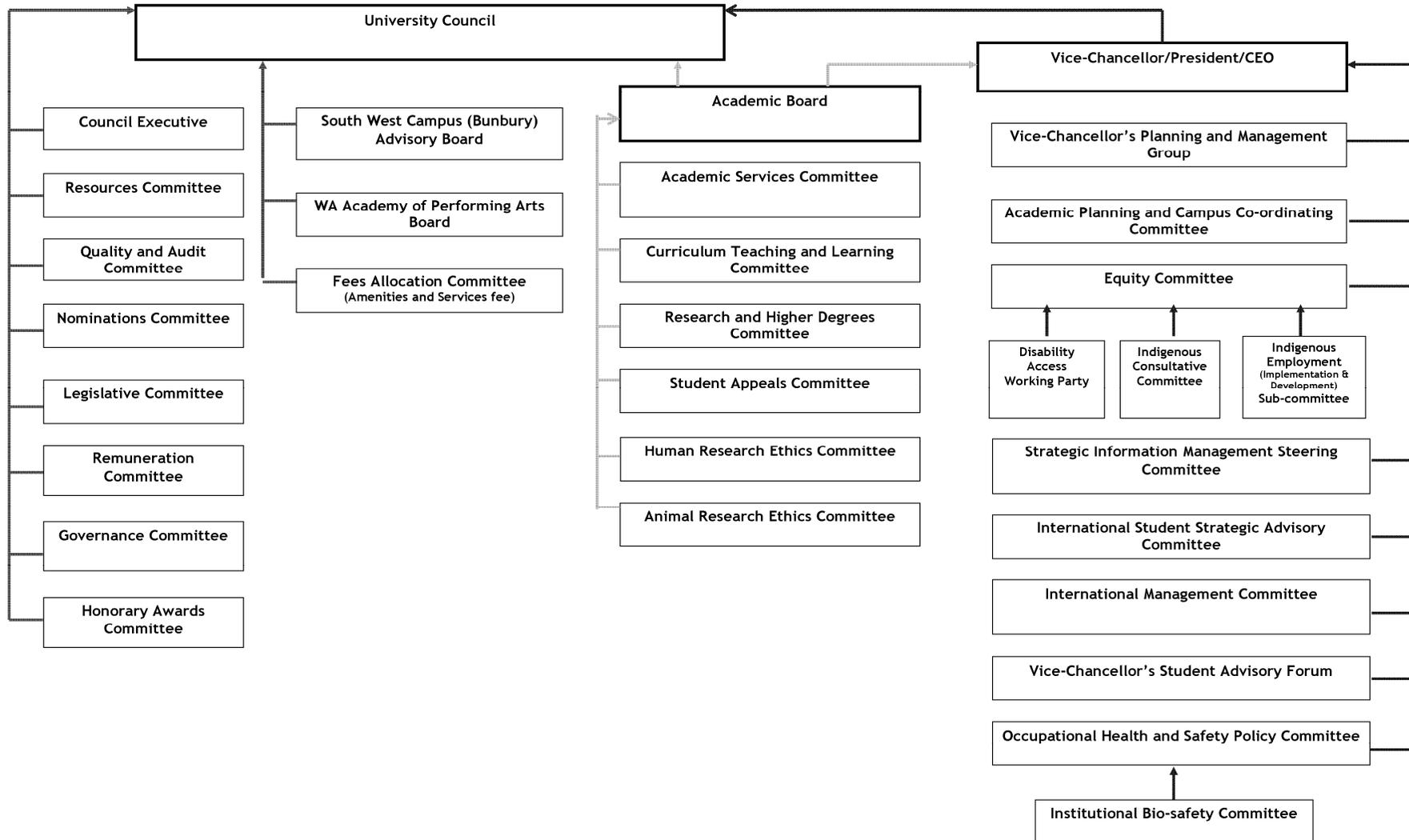
Accredited Observers:

Deputy Vice-Chancellor (Research & Operations)
Deputy Vice-Chancellor (Students & Teaching)
Vice President (Resources) & Chief Financial Officer
Executive Director (Governance & Planning)
Chair, Academic Board (if not an elected member of Council)
ECU Student Guild President
President, Academic Staff Association

Professor Patrick Garnett
Professor John Wood
Mr Warren Snell
Dr Susan E. King
Professor Ron Oliver
Ms Alice Migdale
Dr Ute Mueller

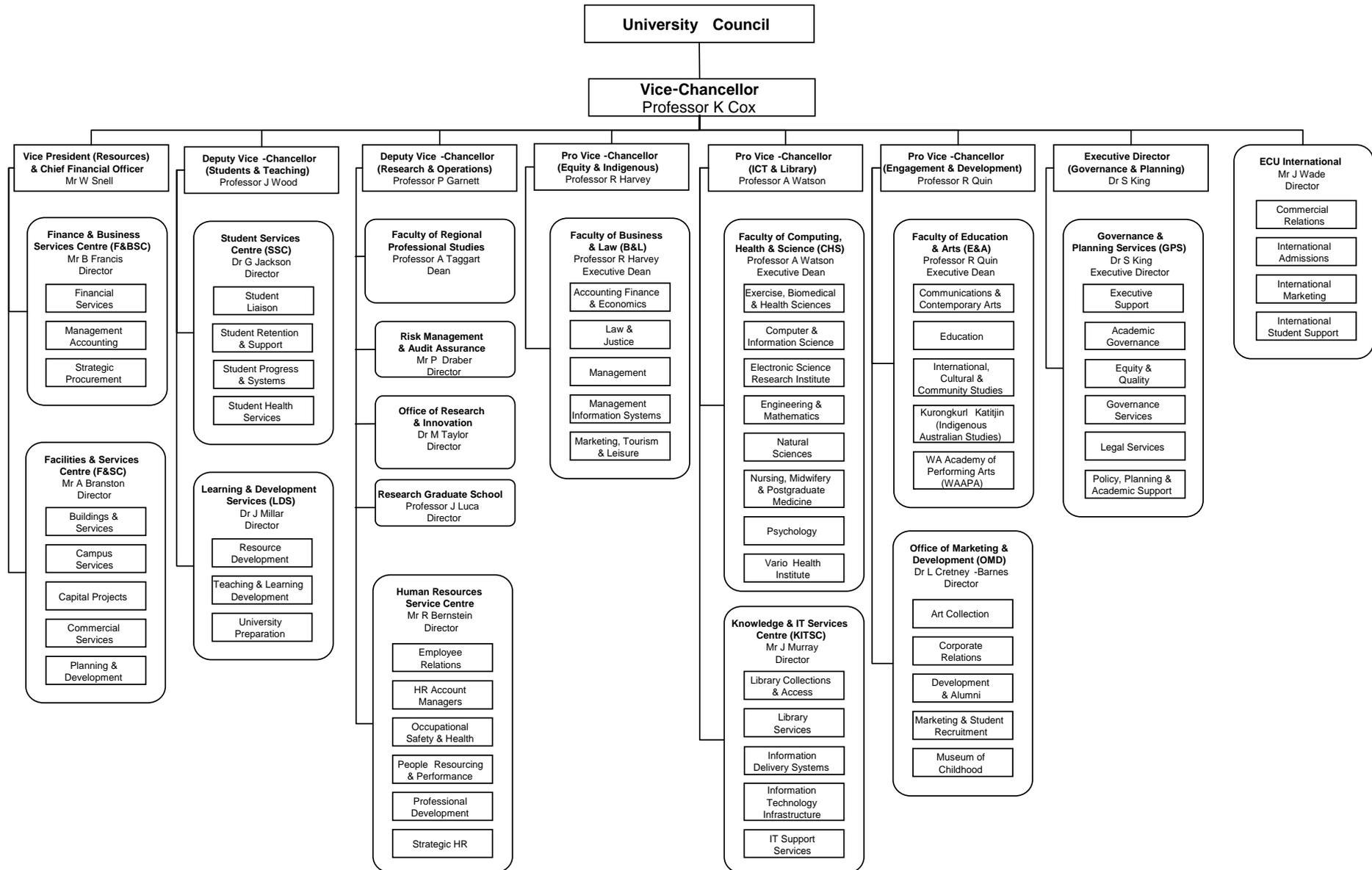
University Committees

(As at 31 December 2006)



ECU Organisational Structure

(As at 31 December 2006)



The Work of the University Council

Edith Cowan University's establishing Act provides that the Council is the governing authority of the University. The fundamental responsibilities of the Council are to determine the strategic direction and governance framework of the University. The Council is chaired by the Chancellor and consists of the Vice-Chancellor and members drawn from the community and the University's alumni, staff and students. Council Members fulfil an important duty to the University and the community and do so on an honorary basis.

Council addressed key strategic and governance tasks and fulfilled a demanding program in 2006. The Council met on eleven occasions during 2006 under the chairmanship of its Chancellor, the Hon Hendy Cowan. It held seven regular meetings, and one special meeting. In addition, the Council held three workshops with executive management on governance and strategic issues.

The major activities of Council in 2006 fell into four categories:

- strategic direction of the University
- self-governance of the Council
- governance of the University
- compliance.

Strategic Direction of the University

To inform and enhance Council's role in shaping the strategic direction of the University, a series of interactive dialogues on key strategic issues was included in the Council's meeting/work program for 2006.

Strategic dialogues on the following issues were held during 2006:

- the challenge of declining student demand and new sources of growth
- the University's strategic directions in its academic profile
- improving teaching quality, teaching rankings and student outcomes
- the University's strategic directions in the international market
- the University's strategic position in research
- the University's relationship with industry and community stakeholders
- the strategic direction for the University's regional operations.

Council's role in shaping the strategic direction of the University culminated at its meeting of 7 December 2006 when it approved revised strategic priorities for the University.

Self-Governance of the Council

In 2005 Council commissioned an independent external review of its role as part of its commitment to good governance and in compliance with the National Governance Protocols. As a result of the review, the Council commenced a governance reform program which in 2006 included consideration of the following self-governance matters:

- framework for key governance instruments
- matters reserved to Council
- University Council Code of Conduct.

Other key self-governance related activities in 2006 included:

- a seminar facilitated by the Australian Institute of Company Directors which aimed to provide all members of Council with a shared/collective understanding of the fundamental principles of corporate governance
- approval of amendments to key internal legislative instruments dealing with:
 - the election of the Chancellor and Pro Chancellor
 - declaration of material interests of Council members

- review of arrangements relating to research ethics committees and the institutional bio-safety committee.

Governance of the University

Key Council activities related to the governance of the University included:

- approval of the parameters for the new collective agreements for staff
- approval of the 2006 budget reforecast and subsequent approval of the ECU 2007 Budget
- endorsement of a funding model that ensures the long term viability of the Student Guild in the new environment of Voluntary Student Unionism
- approval of proposed amendments to the ECU Act relating to the governance arrangements of the WAAPA Board and the South West Campus (Bunbury) Advisory Board
- approval of amendments to key internal legislative instruments dealing with:
 - the conferral and presentation of awards, and academic regalia
 - student conduct
 - the admission, enrolment and academic progress of students
 - fees.

Compliance

Key Council activities related to compliance included:

- approval of measures that ensure compliance with the National Governance Protocols and Higher Education Workplace Reform Requirements
- approval of amendments to relevant legislative instruments to ensure that the University is compliant with the Commonwealth's Voluntary Student Unionism provisions.

Attendance by Council Members at Council Meetings

Council held seven regular meetings and one special meeting during the year. The bracketed figure indicates the potential number of attendances for members whose term of office did not cover the full year.

Hon Hendy Cowan (Chancellor)	8
Mr Steve Abbott (Pro Chancellor)	8
Dr Norman Ashton	6
Ms Jenni Ballantyne	4
Mrs Danielle Blain	1 (6)
Ms Marilyn Beresford	1 (2)
Ms Leslie Chalmers	5
Mrs Helen Charlesworth	7
Professor Kerry Cox (Vice-Chancellor)	7 (7)
Mrs Carol Devitt	8
Mr Neil Douglas	7 (7)
Professor Patrick Garnett (A/g Vice-Chancellor)	1 (1)
Mr Michael Harris	4 (4)
Mr Jerry Koh	2 (2)
Justice Rene Le Miere	6
Mrs Karen Macdonald	7
Mr John May	5 (6)
Mr Chilekwa Mwaba	4 (6)
Professor Ron Oliver	7
Professor Arshad Omari	2 (2)
Mr James Pollard	1 (2)
Ms Elizabeth Prime	5 (6)
Br Steve Spain	5 (6)
Professor Peter Thompson, AM	1 (1)
Mr Serge Walberg	7

Key Goals

Strong Strategic Leadership

The year 2006 was a period of transition for ECU. The University's fourth Vice-Chancellor, Professor Kerry Cox, commenced in March. He joined the University at a time of significant on-going change in the sector emanating from external forces, and including a new industrial relations climate, Federal legislation relating to Voluntary Student Unionism and changes to the funding and evaluation of research. The higher education sector in Western Australia has been further impacted by the State's buoyant economy which has led to the lowest level of unemployment on record, and a resultant reduced demand for tertiary education.

ECU was also facing significant changes to student enrolment patterns, influenced by the economic boom in Western Australia. The University's traditionally strong mature-aged student market was reduced by potential students choosing to pursue work options instead of study. This trend was apparent across Australia, but was particularly marked in Western Australia, with 2006 enrolments down approximately 8 per cent for the State.

Against this backdrop, one of the goals set by Council for 2006 was Strong Strategic Leadership. Two objectives supporting this goal were:

- to develop a new Strategic Plan to provide clear direction for ECU, taking into account changes in State, national and international higher education environments
- to pursue major strategic opportunities which will strengthen ECU's position.

Strategic planning

The Vice-Chancellor, following a series of strategic dialogues with Council and a range of stakeholders, worked closely with Council and senior staff to revise the University's Strategic Directions. At its December 2006 meeting, Council subsequently approved a Statement of Strategic Priorities entitled *Edith Cowan University: Engaging Minds; Engaging Communities. Towards 2020*. The Statement includes a new Mission for the University as well as a Vision Statement, Values, Graduate Attributes, Long-Term Goals and Strategic Priority Areas.

The process used to develop *Engaging Minds; Engaging Communities. Towards 2020*, included:

- strategic dialogues with Council on key issues such as future student demand and growth sources, academic profiles, teaching and student outcomes, the University's key performance indicator framework, research, international, engagement and regional operations
- University-wide and key stakeholder consultation, including a senior staff retreat, a Council workshop and staff, student and stakeholder meetings. Environmental scanning was undertaken, position papers were prepared on a range of issues and drafts of the Mission, Vision and Values were distributed and discussed.

Strengthening ECU

During 2006, ECU continued to pursue opportunities to strengthen its position. Key activities in this area included:

- revision of the faculty structure to create a new faculty – Education and Arts – by merging the former Faculty of Community Services, Education and Social Sciences and the Faculty of Communications and Creative Industries
- restructuring the senior leadership team to create new roles of Deputy Vice-Chancellor (Students and Teaching), Deputy Vice-Chancellor (Research and Operations) and Pro Vice-Chancellor (Engagement and Development). Re-focusing these three portfolio areas positions the University to give greater emphasis to core business, particularly to the extent and quality of its engagement with its various communities and professional and industry groupings
- securing Capital Development Pool funding for 2008 to assist with construction of the new Health and Wellness Building on the Joondalup Campus

- contributing to discussion on the State's Regional Higher Education Strategy paper, to ensure the University worked with the State to develop responses appropriate to the needs of regional Western Australians
- gaining ten postgraduate Mental Health Nursing student places in 2007, pipelining to 27 by 2010. Mental Health Nursing is a growth area in which ECU has particular expertise
- receiving \$1.59 million under the Workplace Productivity Program for five projects: Improving Efficiency and Effectiveness (\$0.34 million), Unit and Course Improvement Toolset (\$0.37 million), Enterprise Records Solutions (\$0.29 million), Finance Training for Academic Leadership (\$0.12 million) and Centralisation of the Procurement Function (\$0.46 million)
- submissions to the Commonwealth for the next round of Capital Development Pool funding and the first round of Voluntary Student Unionism Transition Funding
- preparation of a South West Engagement Plan.

Growing our Student Numbers

ECU's key goal is to improve access to higher education for all citizens who are able and motivated to benefit from higher education. The University also seeks to perform strongly in its identified student markets both in terms of load and revenue. During a period of strong economic growth, incentives for study may be low, but the University seeks to help position its graduates and the State for continued prosperity when the economic boom comes to an end.

Recruitment and enrolments

In 2006, ECU's domestic enrolments fell for a second year in a row and the continuing economic boom and buoyant labour market in Western Australia is believed to be a major contributor to this downturn. The total load through the Commonwealth Grant Scheme was just under 11,000 EFTSL, down about 500 EFTSL on the previous year. In particular, across the State applications from mature-age candidates have declined significantly in recent years and this has particularly impacted on ECU given its relatively high mature-age student profile. Typically school-leavers account for only a third of ECU's intake.

ECU commissioned market research to investigate further the reasons for the decline in the mature-age market. The research shed light on the major factors that had impacted on ECU's enrolments and assisted in determining the direction of its marketing campaigns.

Postgraduate enrolments experienced only a marginal decline of less than one per cent between 2005 and 2006, remaining strong at 1672 students.

ECU's international student numbers continued to grow, in contrast to the trend in domestic enrolments. The table below shows that there has been substantial growth in International onshore enrolments, which between 2002 and 2006 grew by 53 per cent (906). There has also been growth in International offshore enrolments of 7.2 per cent (94) over the same period. In 2006 the University performed particularly well in difficult market conditions, achieving an increase of 16.8 per cent (376) in international onshore enrolments from 2005 to 2006 and an increase of 24.2 per cent (273) in enrolments at offshore locations.

International Student Enrolments	2002	2003	2004	2005	2006	Change 2005 - 2006
International Onshore	1710	2015	2269	2240	2616	16.8%
International Offshore	1306	1329	1359	1127	1400	24.2%
Total	3016	3344	3628	3367	4016	19.3%

Recruitment strategies for international students focused on growth and emerging markets while also maintaining a presence in traditional markets. Continued attention was given to an effective network of recruitment agents together with local and overseas pathway providers and universities. Enhanced electronic processes facilitated easier marketing, application and admission functions.

Access and retention

Strategies to improve access to higher education included the introduction of a Portfolio entry pathway. In total 344 applications were received for 2006, 255 offers were made, resulting in 238 accepted or deferred offers. At census date in Semester 2, 201 students remained enrolled.

At the same time, enabling courses were expanded through the provision of greater access to the University Preparation Course and additional entry pathways for TAFE graduates. More concerted targeting of the mature-age market also took place, alongside a consolidation of fast track entry processes from the Perth Institute of Business and Technology (PIBT).

Improved orientation programs were introduced as a result of feedback from incoming students, and included the addition of preparatory computing courses, a pilot of a "UniStart" for postgraduate coursework students, a new website, new up-to-date student-friendly maps for each campus, and a

new Student Guide to ECU for 2006. ECU's Counselling Service conducted the first module of "Smart Start", a two-hour workshop which addressed adjustment to university, goal setting, learning styles, stress management and networking.

A major initiative to address retention of students saw the appointment of a manager specifically responsible for current and new strategies for retention and support through services to students. A taskforce began to investigate strategies for improving the experience of those first year students identified as most at risk of dropping out. Each faculty implemented a retention strategy in 2006.

Marketing and enquiry management

Corporate advertising made extensive use of a theme called "WE CU" (We See You), a marketing pitch which enabled the University to cultivate a focus on the aspirations of prospective students and promote a comprehensive range of courses, entry pathways, scholarships, support services and facilities. At the same time a new corporate style and modified ECU logo were introduced. Two successful open days were staged and student recruitment staff increased their work in schools and in the community. Presentations were made to more than 11,000 students in schools and advice provided to another 5000 careers event patrons. A monthly e-newsletter was sent to about 11,000 subscribers. During the year recruitment officers handled 27,000 phone inquiries, 7500 queries via e-mail and 1800 campus visitors. The "ECU Great Careers" web site attracted 287,000 unique visitors, an increase of 20 per cent compared with 2005.

The University has developed an enquiry management system for implementation in 2007 to help attract and retain students by streamlining sources of information and advice. The system will channel enquiries through obvious contact points, primarily in the Student Recruitment Office and the Student Contact Centre. More complex enquires will go to designated referral points in faculties and centres. Each campus will also have clearly sign-posted information points for face-to-face enquiries.

New courses

ECU responded to emerging demand for education in a number of exciting new areas. A number of new undergraduate courses were approved for introduction from 2007, including: Bachelor of Planning, Bachelor of Counter Terrorism, Security and Intelligence, Bachelor of Forensic Investigation, Bachelor of Leisure Sciences and Bachelor of Sports Management.

New postgraduate courses at levels ranging from graduate certificate to masters were also introduced, covering discipline areas such as Palliative Care, Preventive Medicine, Professional Communications, Creative Industries, Literacy Education and Criminal Law and Advocacy. ECU was particularly responsive to current community concerns with its introduction of the Master of Preventive Medicine and the Graduate Certificate of Education (Literacy Education).

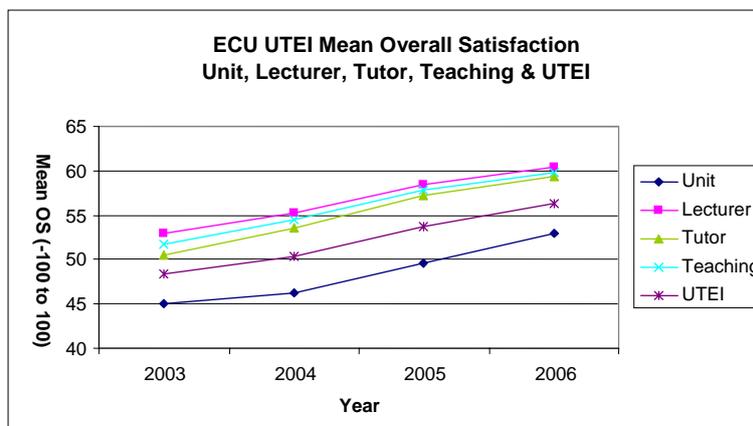
Enhancing Teaching, Learning and Student Satisfaction

One of the year's most important goals for ECU was to improve the quality of teaching and learning and to enhance the student journey through improved support services. This goal aligns with a desire to enhance the distinctiveness of teaching and learning at ECU.

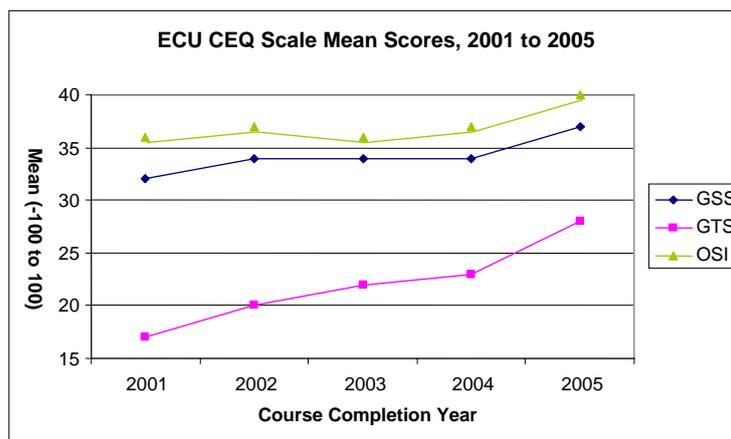
QUALITY IN TEACHING AND LEARNING

Performance in Teaching and Learning

Teaching and learning quality at ECU is measured and reviewed through a number of mechanisms. The Unit and Teaching Evaluation Instrument (UTEI) provides a student assessment of units, lecturers and tutors. As demonstrated in the graph below, overall satisfaction scores indicate both a high degree of student satisfaction and an ongoing, steady increase since 2003.



Graduating students complete the Course Experience Questionnaire (CEQ) and this provides performance data for the key indicators used by the Learning and Teaching Performance Fund: Generic Skills, Good Teaching and Overall Satisfaction. The most recent results (see graph below) show substantial improvements from 2004 to 2005. The 2005 scores are: Generic Skills 37, Good Teaching 28 and Overall Satisfaction 40, increases of 3, 5 and 3 points respectively.



A working party this year investigated strategies for improving the University's CEQ Generic Skills scores. As a result, Graduate Attributes are now aligned more closely both with the generic skills surveyed in the CEQ and with ECU's new strategic priorities.

One of the University's approaches as a basis for improving performance in teaching and learning was to make data more readily available to faculties and schools. This led to the development of

convenient course co-ordinators' reports, providing information on course evaluation, graduate destinations, student progression and retention.

Staff achievements

ECU staff enjoyed significant success in a variety of awards given by the Carrick Institute for Learning and Teaching in Higher Education including:

Associate Fellowship

Professor Ron Oliver, Faculty of Education and Arts

Citations for Outstanding Contributions to Student Learning

- Mr Alistair Campbell
- Dr Trudi Cooper
- Dr Lebbie Hopkins
- Associate Professor Stanislaw Maj
- Mrs Gerrie Sherratt and the Student Support Team
- Dr Paul Swan
- Ms Patricia Williams

Australian Awards for University Teaching

- Dr William Leadbetter, Dr Terry DeJong, Dr Rodney Chadbourn, Dr Leslie Newhouse-Maiden
- Dr Susan Ash

Competitive Grants in Learning and Teaching

- Dr Maggi Phillips (\$150,000)
- Professor Judith Rivalland and Professor Adrienne Kinnear (\$161,000).

STUDENT SUPPORT

Online learning

ECU further developed its distinctive style of teaching and learning in 2006, with more than 1000 units now available online. Two projects – “exit from print” and “exit from analogue” – have assisted the transition from traditional paper study guides and readers, supported by analogue audio and video tapes, to online and digital format study materials.

A concept teaching space which automatically captures lecture material to assist student learning has been established at the Joondalup Campus. Four other such spaces will be completed in early 2007. This “FlexiLecture” project makes lectures available on an ad hoc basis and access modes include viewing online and downloading as podcasts. ECU received world-first advance releases of this functionality and this is currently on trial.

Several ICT projects related to teaching and learning have been approved, including recording live lectures for synchronous or asynchronous online delivery and web conference and virtual classroom interactive classes, conducted and recorded for subsequent review.

The “ECU Business Edge” program has been established based on research conducted by the Faculty of Business and Law and addresses identified employer concerns over perceived business skills deficiencies in graduates. Four interrelated compulsory units have been developed and students will be supported with laptops and via the additional concept teaching spaces.

The ECU Advantage Program has extended laptop mobile computing free of charge to 230 first-year Education students. Through the Commonwealth’s Higher Education Equity Support program, ECU also provided 15 laptops to equity group students in 2006.

The state-of-the-art new Library and Technology Building on the Joondalup Campus includes a Megalab with a capacity of around 200 computers.

The student journey

ECU is committed to improving the student experience at all points on the “student journey” from application to graduation. The University Preparation Course (UPC) is available to those wishing to develop tertiary learning skills before commencing an undergraduate course. The UPC consistently elicits positive student response.

The commencing year of university study is regarded as a crucial one for student retention. ECU undertook a first-year experience project to develop strategies to identify at-risk students, understand the academic and administrative issues impacting on retention and provide practical interventions.

The student journey is monitored through the Student Experience Survey, which is currently under review with the objective of providing more meaningful, comprehensive data to underpin both short and long term planning for student needs.

Student Guild

Council approved amendments to its relevant Statute to ensure the provisions of both the Commonwealth's *Higher Education Support Amendment (Abolition of Compulsory Up-front Student Union Fees) Act 2005* and the *Edith Cowan University Act 1984* are satisfied in respect of the collection of the amenities and services fee. Under the amendments, students who do not choose to use the amenities and services provided by the Student Guild and supported by the amenities and services fee are exempted from paying the fee. A VSU statement of compliance was subsequently provided to DEST.

Council also endorsed a funding proposal to ensure the long term viability of the Student Guild in the new VSU environment. Under the funding proposal, agreed essential services will be funded by the University and delivered by the Student Guild to all students subject to a service level agreement. Students who choose to pay the amenities and services fee will have access to a premium level of services provided by the Guild.

The University has agreed to provide the Guild with \$400,000 (plus GST) in 2007, subject to a service level agreement, for the provision of essential services to all students in the following areas:

- representation, advocacy and welfare
- social and cultural activities
- clubs and societies
- maintenance of a representative Guild Senate.

Enhancing Research, Research Training and Commercialisation

A major goal for the year was to optimally prepare ECU for the Research Quality Framework. ECU also set out to increase research grant revenue to support focused research activities and to strengthen ECU's research-related partnerships with other universities and research entities, with a special emphasis on its applied research strengths in areas such as Health, Policing/Security and Education. It aimed to at least maintain its research training effort and take steps to enhance the quality of its research training. A further goal was to increase ECU's focus on the commercialisation of intellectual property.

In preparation for the 2007 Research Quality Framework (RQF) assessment, ECU joined the nine other New Generation Universities (NGUs) to conduct a multi-phase trial prior to the first formal RQF round. This was followed by a University-wide self-assessment with internal moderation panels convened across the faculties to review the self-assessment submissions.

Within the matrix of ECU's Strategic Plan, the RQF and the University's existing and developing areas of research strength, research priorities were identified and University Research Groups, Research Centres and Research Institutes were reviewed to better position ECU for the RQF environment. Changes were made to the University's internal rewards scheme for research performance to increase the proportion of ECU research published in high impact publications.

Allocation of Research Block Funding is based on ECU's research performance relative to the sector, in income, publications and Higher Degree by Research completions. ECU has continued to improve its overall research performance with consequent increases in Research Block Funding (*see table below*).

Research Block Funding Category	Income (\$million)				Change 2005-2006
	2003	2004	2005	2006	
Institutional Grants Scheme	1.43	1.53	1.70	1.83	7.6%
Research Training Scheme	3.66	3.94	3.97	4.07	2.5%
Research Infrastructure Block Grant	0.40	0.52	0.47	0.55	17%
Total	5.49	5.99	6.14	6.45	5.0%

Research grant income has continued to grow strongly. Preliminary results for 2006 show a drop compared with 2005, but a 81 per cent increase since 2003. In its 2003-2007 Strategic Plan, the University set a target research income of \$6.7 million for 2007. This was exceeded in 2004 and has continued to rise. (*See table below*).

Research Grant Funding Category	Income (\$million)				Change 2005-2006*
	2003	2004	2005	2006	
National Competitive Research Grants	1.51	2.27	1.95	2.06*	+5.64%
Other Public Sector Research Funding	2.51	4.19	5.47	4.67*	-14.63
Industry and Other Funding	1.35	1.80	3.06	2.98*	-2.61%
Co-operative Research Centre Funding	0.03	0.01	0.03	0.09*	+200%
Total	5.40	8.27	10.51	9.80*	-6.76%

*Pre-audit figures

The University actively pursues new research partnerships and developed its internal funding scheme - The ECU Industry Collaboration Program - to facilitate this goal. In 2006, industry partners pledged a total of \$531,988 towards ECU Industry Collaboration projects. Of the 22

industry partners, nine (41 per cent) were new to the University. This collaborative focus has resulted in significant growth in research income from industry, community groups/organisations and the public sector (outside the National Competitive Grants).

Major research partnerships include:

Five State or Federal Centres of Excellence:

- WA Centre of Excellence for Microphotonic Systems
- WA Centre of Excellence for Alzheimer’s Disease Research and Care
- Nanoscale Characterisation Centre for Western Australia (NCC WA)
- Centre for Comparative Genomics
- ARC Centre of Excellence for Creative Industries and Innovation

Two CSIRO Collaborative Research Flagships:

- Preventative Health Flagship: Detecting and preventing Alzheimer’s Disease: Towards diet and lifestyle interventions
- Wealth From the Oceans Flagship: Ningaloo Cluster Reef use, biodiversity and socio-economics for integrated management strategy evaluation of Ningaloo

Three ARC Research Networks:

- ARC Financial Integrity Research Network
- ARC Research Network in Enterprise Information Infrastructure
- ARC Research Network for Early European Research.

The Centre for Comparative Genetics, CSIRO Preventative Health Flagship, CSIRO Wealth from the Ocean Flagship and ARC Research Network in Enterprise Information Infrastructure partnerships were finalised in 2006.

In addition, ECU is a participant in three collaborative ARC Linkage Infrastructure, Equipment and Facilities grants secured in 2006:

- AusStage: Gateway to the Australian Performing Arts - live performance phase 3 - enhancing collaborative research methodologies through digital networking technologies
- High Performance Optical Profilometer for Mapping micro/meso/macroscopic topography
- The Nanoscale Characterisation Centre WA Focused Ion Beam Nanofabrication and Milling Facility.

The University exceeded its 2006 Higher Degree by Research Load targets by 15 per cent overall and in each category except Domestic Tuition Fee Paying (*see table below*).

Higher Degree by Research Load (EFTSL)	Target	Actual	Variance Target to Actual
Commonwealth Supported (RTS)			
2005	190	192	0%
2006	183	188	2%
ECU Funded			
2005	67	68	0%
2006	54	78	44%
International On & Offshore			
2005	60	68	13%
2006	62	80	29%
Domestic Tuition Fee Paying			
2005	6	6	0%
2006	6	4	-33%
Totals			
2005	323	334	3%
2006	305	350	15%

Continuing its goal of increasing the quality of ECU research, the University initiated a scheme to benchmark the quality of its research theses in 2006. Data are being collected from PhD thesis examiners on a range of quality indicators and will be compared to existing data from a University of Newcastle study.

ECU is increasing its focus on commercialisation of its research outputs, and resultant income in 2006 was \$1,135,000. Research commercialisation is University-wide and meets the requirements of the National Principles of Intellectual Property Management for Publicly Funded Research.

The University continued as the preferred contract research organisation for several significant commercial projects, partnered with industry to commercialise outputs from ECU research projects and identified commercially viable technological advances in key areas of its research strength.

Strengthening Engagement

In 2006, ECU continued to build effective relationships with key external stakeholders, including key industry groups, other education providers and Federal, State and local governments.

Portfolio

A Pro Vice-Chancellor portfolio dedicated to engagement and development was created mid-year. An outline approach to engagement which sorts and prioritises categories of stakeholder according to interest and influence was discussed by University Council and will form the basis of a complete Engagement Plan, aligned with the University's new strategic directions, to be developed in 2007. Considerable research was done to determine stakeholder perceptions and expectations of ECU. Many of these are positive but many challenges remain, especially with those who do not understand the University well.

The University's engagement profile reflects its locations with strong links to the northern corridor of Perth and the South West region of Western Australia. Its academic profile reflects its firm relationships with external stakeholders in the areas of health, education, arts and entertainment, law, policing and small business.

Relationships

The Joondalup Learning Precinct (JLP) began in 2002 with the establishment of the Western Australia Police Academy on a site adjacent to the campuses of ECU and West Coast TAFE. In 2006 the JLP continued to develop strategies and programs which, through collaboration and engagement, added value to the member institutions, their staff and students and the wider community.

The year was marked by the first intake into the JLP Centre for Leadership's *Leading Edge* program. Thirteen students completed the three unit course for emerging leaders. A successful cross-institutional staff mentoring program continued and the sharing of facilities was formalised in a Memorandum of Understanding. A working group dedicated to supporting Indigenous students and recruits was formed and research was undertaken on the profile of the JLP brand and concept. The University organised another Valentine's Day concert at the Joondalup Resort.

An engagement plan was developed for ECU's South West Campus as a key element in the re-vitalisation of that campus. Staff implemented the plan by making links with important industry, government and community organisations. An example is the Faculty of Regional Professional Studies' collaboration with the South West Development Commission and local government to conduct a regional futures conference in early 2007.

Engagement with Mount Lawley Campus external stakeholders strengthened through shared course delivery and shared facilities with the Mount Lawley Senior High School. WAAPA continued to play a key role in generating and maintaining numerous partnerships and close associations through a series of public performances.

As part of a strategy to foster community engagement, ECU undertook a few selected sponsorships in 2006 including the *Rock-It* youth concert in Joondalup (attracting 20,000 people), WA Youth Awards and Survey, two community radio stations servicing campus precincts and a youth film festival.

Perth International Film Festival movies were again screened at the Joondalup Pines Picture Garden in 2005/2006 attracting strong community support from more than 15,000 attendees. This event has become part of Joondalup's annual cultural calendar.

Development and alumni

The University's development activities, which concentrate on friend and fund raising, took several major steps forward in 2006, including:

- the commencement of ECU's first capital campaign aimed at eliciting community investment in and donations to the research cluster known as the Vario Health Institute

- preparing and lodging a formal submission to the Prime Minister's Office for future funding to support the Vario Health Institute's preventative health research and programs
- re-commencing direct mail fundraising in 2006 with two campaigns supporting Indigenous Education and Literacy. The results were encouraging, with 150 donors contributing \$9120.

The Path of Honour program welcomed sixteen new inductees. This program realised \$4425 in tile sales and formed a relationship with a new donor who had pledged \$40,000 to ECU.

ECU Alumni relationships were further enhanced with several social events, reunions and networking opportunities conducted.

Building Staff Capability and Satisfaction

Recognising staff as its most valuable resource, ECU in 2006 pursued a range of strategies aimed at staff support and development.

Leadership programs

Building leadership capacity was a major focus for the year, with two programs being offered to staff – the *Leadership@ECU Accredited Program (LEAP)* and the *Academic Leadership Program*. More than 60 staff have enrolled in LEAP, an internally developed course which articulates into formal University programs and management qualifications. The first cohort graduated in November.

The *Academic Leadership Program*, targeted at Course Co-ordinators, Program Directors, Heads of School and Associate Deans, attracted more than 40 academics who attended 13 facilitated workshops. Postgraduate articulation and advanced standing options for participants are being investigated.

Teaching staff capabilities were strengthened through University scholarships offered to academic staff undertaking the ECU Graduate Certificate in Tertiary Teaching. Professional development is now also provided to new permanent and casual teaching staff.

The University monitors its staff satisfaction levels which it measures across a range of indicators. This biennial survey has consistently shown high and growing satisfaction levels since its inception in 2002.

Workforce planning

With an eye to the future, ECU in 2006 developed strategies to appropriately deal with the projected loss of a significant number of staff through retirements and normal attrition over the next three years. The five key strategies, which begin implementation in 2007, have a two-pronged focus: more systematic workforce planning, succession planning and talent management processes, and enhancing the flexibility of working conditions to both attract new staff and retain existing staff in a competitive labour market. Overall, voluntary staff retirements and resignations are tracking well within target ranges and sector averages.

The University completed the requirements for the Higher Education Workplace Reform Requirements (HEWRRs). New certified agreements for both academic and general staff were finalised and the University has offered Australian Workplace Agreements consistent with the HEWRRs.

Structure changes

With the appointment of a new Vice-Chancellor early in the year, a number of senior executive portfolios were subsequently restructured to mesh with a major faculty re-configuration and to ensure greater alignment of academic profiles and strategic priorities.

A major review of the Faculty of Regional Professional Studies resulted in restructuring of academic and administrative leadership roles, including new staffing appointments and restructuring the organisation and co-ordination of central services support to the Faculty based around service level agreements.

In response to reduced enrolments and income stream, ECU implemented a significant change management process in 2006. This process was guided by agreed principles, including the need to minimise any adverse impact on key service delivery to students.

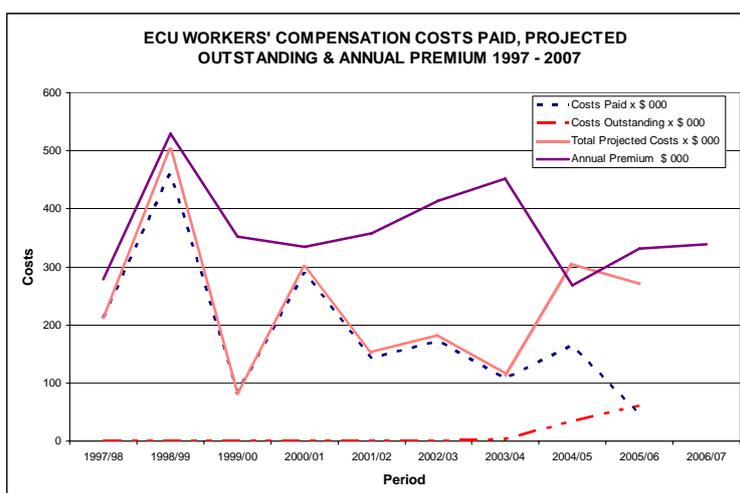
In 2006, ECU had 1620 staff compared to 1784 in 2005 (as a headcount). The number of ECU staff (head count) in full time, part time, permanent and contract employment categories is shown in the table below.

Characteristics of Workforce (excluding casual staff)

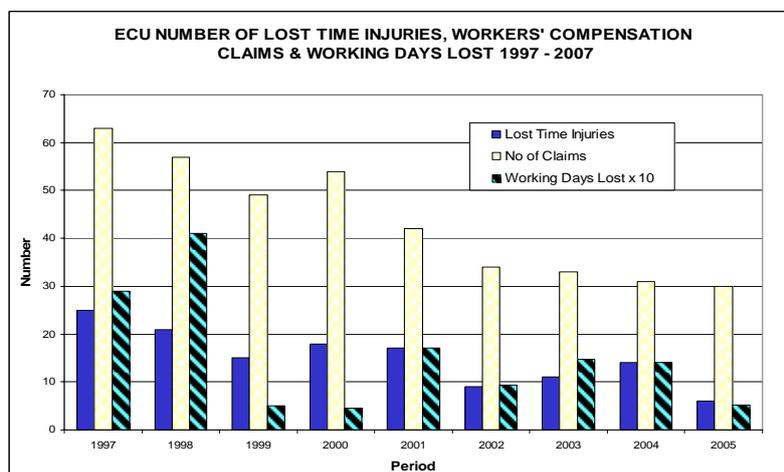
Headcount		As at 30 June 2005			As at 30 June 2006		
		Academic Staff	General Staff	Grand Total	Academic Staff	General Staff	Grand Total
Full Time	Permanent	399	672	1071	407	607	1014
	Contract	128	157	285	92	119	211
Full Time Total		527	829	1356	499	726	1225
Part Time	Permanent	36	211	247	37	174	211
	Contract	63	118	181	56	128	184
Part Time Total		99	329	428	93	302	395
Grand Total		626	1158	1784	592	1028	1620

Casual staff figures for 2006 (preliminary) were 273.8 and for 2005 were 270.9 (expressed as a conversion to full-time equivalent (FTE) of casual hours paid.)

The University maintained its excellent record with regard to workers' compensation claims. As demonstrated in the graph below, these liabilities are low, confirming the success of ECU's Occupational Safety and Health (OSH) practices and claims management process.



Similarly, the number of workers' compensation claims lodged continued its downward trend and, other than for the period of 2003/04, the number of lost time injuries and working days lost continued to decrease, demonstrating the successful integration of good OSH practices and application of the University's Return to Work Program.



Strong Resource Basis (Financial and Physical)

ECU sought to operate in 2006 within the key budget parameters approved by Council and to obtain an unqualified audit of its 2006 financial statements. The University committed to appropriately progress major building, campus enhancement, communications and information technology development projects and the Churchlands redevelopment project.

The University posted a 2006 operating result of \$11.1 million, which compared favourably against the 2006 forecast budget of \$7.4 million and the 2005 \$8.3 million operating result adjusted for the profit on sale of the Claremont Campus. This excellent outcome was due to the significant staff commitment to effectively manage resources within the funding available.

Demand for places

In 2006, along with most universities in Australia, ECU experienced a decline in the demand for Commonwealth supported student places. Contributing factors for this decline include the strength of the Western Australian economy and labour market and the trend towards reduced enrolments in higher education, an Australia-wide phenomenon.

At the national level, demand declined by about 4 per cent over 2005-6, but Western Australia suffered a decline of about 8 per cent. The downturn in enrolments was particularly evident amongst the regional and newer universities. ECU has been one of the universities to experience such a downturn, and has been in highly constructive discussions with the Commonwealth on adjustments to its allocation of places and how it will utilise funding to re-position and further differentiate itself for the future.

ECU responded promptly to the lower demand for Commonwealth Grant Scheme places and implemented a number of strategies that focused on improving student services, revenue growth initiatives, process efficiencies, marketing and alignment of activities to strategic priorities, while still delivering on its key financial indicators.

In terms of performance against the 2006 financial targets set by Council, the following financial ratios were achieved:

- operating margin of 4.3 per cent, (favourable) to a target of 3 per cent
- interest cover on borrowings of eight times, (favourable) to a target of three times
- current ratio of 0.72, close to a target of 0.8
- debt to equity ratio of 6 per cent against a maximum agreed level of 30 per cent.

Campus consolidation

During 2006 there was good progress with ECU's campus consolidation strategy. Key priorities included the redevelopment of the Churchlands campus and the construction of major new projects at the Joondalup and Mount Lawley campuses to accommodate activities relocated from Churchlands.

Site development works commenced at Churchlands in mid 2006 with the first sales of residential lots planned for the first quarter of 2007. At Joondalup, the Library and Technology Centre (\$36.2 million) was completed, construction of the Health and Wellness Building (\$35.5 million) progressed towards a planned completion date of mid 2007 and the contract was let for a new 350-seat lecture theatre for completion in late 2007. At Mount Lawley, tenders were called for the Business and Law Building (\$25.5 million) for completion in mid 2008, and the Student Central refurbishment project (\$2.2 million) was completed late in the year.

During 2006, in line with the University's Asset Management Plan, expenditure on major capital works totalled \$40.5 million.

Other capital projects

ECU has a significant capital development program in place. A summary of capital works expected to be completed within the next two years is provided at Note 23 to the Financial Statements.

Information technology

Major Information Technology projects were completed on time and on budget. *Blackboard* was upgraded and now offers student portfolio storage space (presently under trial), web communities for courses and TURNITIN for checking plagiarism. The upgrade and its added stability were well received by users.

Exchange email was upgraded successfully to new hardware that can be more readily increased in size as usage grows and disc-write problems on shared mailboxes were resolved. Overall, *Exchange* email performed to a high level of reliability in 2006.

The introduction at short notice of daylight saving in Western Australia created some difficulties for the email server and diary users. All users were advised on dealing with the problem via an official release based on advice from Microsoft. The issue is industry-wide and Microsoft is working to release the patches to resolve it.

A five-year preferred supplier relationship was successfully negotiated and agreed with Nortel Networks for an upgrade of the ECU network. Three major vendors were short-listed: Nortel, Cisco and Alcatel. Nortel was selected based on price and functionality performance.

The core network replacement and wireless black hole filling were scheduled for 2006 and orders have been placed for this equipment. In addition, the new data network featuring Voice Over Internet Protocol functionality (i.e. the telephone system working on the data network) has been successfully installed for the more than 200 users occupying the new Library and Technology Centre on the Joondalup Campus.

All services were operational within the required timeframe. Stage II of the network replacement will commence early in 2007 for completion in that year.

*Specific
Public
Accountabilities*

Corporate Standards and Risk Management

Equity

In 2006, ECU's commitment to equity was consolidated through a number of key initiatives including the development of a *Disability Access and Inclusion Plan (DAIP) 2006-2010* to meet the requirements of the *Disability Services Act 1993* (WA). The Plan includes Annual Implementation Plans (AIPs) and the 2006-2007 AIP is currently being implemented. Agents and contractors of the University have been informed of ECU's DAIP through a public launch, newspaper notices and relevant ECU websites.

ECU complies with the *Equal Opportunity for Women in the Workplace Act 1999* (Commonwealth) and, as a result of its excellent outcomes, has been waived from reporting to the Equal Opportunity for Women in the Workplace Agency (EOWA) until 2008.

To meet the requirements of the *Equal Opportunity Act 1984* (WA), ECU reports annually to the Office of Equal Employment Opportunity. The University's workforce profile data indicates that in general the spread of staff from equity groups is well distributed. Relevant EEO management plans have been developed and/or embedded into ECU's Staffing Plan. In addition, staff in 2006 participated in a Climate Survey conducted by the Office of Equal Employment Opportunity. Results indicated positive staff perceptions of EEO and diversity.

Equity-related committee structures were further strengthened in 2006. The Equity Committee examined a range of equity matters impacting on staff and students. The Indigenous Consultative Committee provided relevant input into ways in which Indigenous staff and students access education and employment opportunities. The other equity committees: Indigenous Employment (Development and Implementation) Sub-committee and the Disability Access Working Party, provided additional advice on the equity implications of University policies and practices and on institutional responses to policy initiatives by Government and other external agencies.

For more information on Equity visit: <http://www.ecu.edu.au/equ/>

Quality

During 2006 the University completed actions arising from the 2004 Australian Universities Quality Agency (AUQA) audit of ECU, submitted a progress report to AUQA and made this report publicly available. A Working Party has been established to focus primarily on preparing the University for the academic aspects of its next AUQA audit.

For more information on Quality visit: <http://www.ecu.edu.au/equ/>

Risk Management

A major component of corporate governance at ECU is effective risk management. Milestones achieved in 2006 include Council approval of a comprehensive Fraud and Misconduct Policy and supporting guidelines. Training on the new policy was provided for senior staff and included presentations by the Vice-Chancellor and the Corruption and Crime Commission. Training will continue in 2007.

A Gifts Register has been established to further promote transparency and reduce the risk of misconduct.

Risk Register software has been acquired and training in its use occurred during 2006. This enables the University to aggregate its risk data and to systematically and strategically manage its risks.

Supporting ECU's risk management framework are guidelines developed for staff to ensure ECU complies with legislation that substantially impacts on its operations. The Vice-Chancellor formally assigned responsibility for legislative compliance with major impacts on University operation to senior staff to improve the quality of operational governance.

During 2006, Council approved Faculty and Centre Audit Protocols regarding preparation for internal audits and self-assessments of work environments, and the Office of Risk Management and Audit Assurance implemented arrangements to co-source the internal audit function.

The Business Continuity Co-ordinator is revising the University's Critical Incident Management Policies and Plans. A Critical Incident Management Guide has been developed for Senior Management. At the operational level, databases have been developed to quickly locate staff who are overseas on University business and these will allow the University to respond quickly to overseas threats and events impacting on its international operations and the safety of its student and staff.

For more information on Risk Management, visit: www.ecu.edu.au/RMAA/index.html

Risk Management Statement

Consistent with National Governance Protocol 9

Edith Cowan University has an integrated risk management policy that was initially approved by the University Council in December 2001. It is compliant with *AS/NZ Standard 4360: Risk Management (2004)*. This policy has been reviewed to accommodate emerging risk management practices and in accordance with timelines laid down in the University's policy development framework.

Strategic oversight of risk management is included in the terms of reference for the Council's Quality and Audit Committee and the Quality and Audit Committee Charter approved by Council in December 2006. The University has a Risk Reference Forum, chaired by the Deputy Vice-Chancellor (Research and Operations) to assist with the dissemination of risk management-related material within the University.

Functionally the Office of Risk Management and Audit Assurance is responsible for the development and implementation of governance-related risk management strategies such as the maintenance of risk registers, risk management methodology, legislative compliance, business continuity as well as fraud and misconduct.

The Finance and Business Services Centre is accountable for the day-to-day operation of the insurance portfolio and the Human Resources Services Centre is accountable for occupational safety and health strategies and workers' compensation. Legal risk is overseen by the Governance and Planning Services Centre.

Corporate Governance Statement

Council endorsed a statement on corporate governance in December 2002. The statement was amended by Council in December 2004 pursuant to the implementation of the National Governance Protocols. The following is an abridged and updated version summarising the statement. The full statement can be viewed at www.ecu.edu.au/GPPS/committees/corp_gov_stmt.html

Statutory Framework

The governance of the University takes place within a specific statutory framework. At the highest level of that framework, is the *Edith Cowan University Act 1984 (WA)* ('the Act'), as amended, which establishes the University as a body corporate, consisting of the Council, the members of staff and the enrolled students (s.5).

Functions of the University

Section 7 of the Act sets out, in non-exhaustive terms, the functions of the University which include: providing courses of study; encouraging and providing for tertiary education; supporting and pursuing scholarship and research; fostering the welfare and development of all enrolled students; promoting and encouraging collaboration and consultation with other institutions; and providing such facilities that relate to its functions.

Council: its authority, functions and duties, powers and responsibilities

Section 8 of the Act provides that the Council is the governing authority of the University.

Section 16 specifies the functions and duties of Council, with section 16(1)(c) encapsulating the full scope of the Council's functions.

(1) Subject to this Act the Council shall -

- (a) perform any function or duty conferred or imposed upon the University under this Act;
- (b) act in all matters concerning the University in such manner as appears to it best calculated to promote the objects and interests of the University; and
- (c) control and manage the operation, affairs, concerns and property of the University.

Council has, however, exercised its power of delegation to delegate to the Vice-Chancellor powers to manage the University.

Section 17 relates to the powers of Council and provides in the preamble that:

Subject to this Act and the Statutes the Council has power to do all things necessary or convenient to be done for or in connection with the operation, affairs, concerns and property of the University. Under the Act, Council has responsibility for University lands (s.28), finance (s.36), the appointment, termination, terms and conditions of academic and other staff, including the chief executive officer (ss.30 and 31), and to make Statutes, and By-laws and Rules under the Statutes (s.26).

Pursuant to the National Governance Protocols, Council has adopted the following responsibilities:

- (a) appointing the vice-chancellor as the chief executive officer of the higher education provider, and monitoring his/her performance
- (b) approving the mission and strategic direction of the higher education provider, as well as the annual budget and business plan
- (c) overseeing and reviewing the management of the higher education provider and its performance
- (d) establishing policy and procedural principles, consistent with legal requirements and community expectations
- (e) approving and monitoring systems of control and accountability, including general overview of any controlled entities. A controlled entity is one that satisfies the test of control in s.50AA of the Corporations Act
- (f) overseeing and monitoring the assessment and management of risk across the higher education provider, including commercial undertakings
- (g) overseeing and monitoring the academic activities of the higher education provider

- (h) approving significant commercial activities of the higher education provider.

The role of Council outlined in the Corporate Governance Statement is broadly consistent with the responsibilities mandated by the Protocols. While retaining its ultimate governance responsibilities, Council has an appropriate system of delegations in place to ensure the effective discharge of these responsibilities.

Role of Council

The Statutory Framework sets out in formal terms the authority and legislative context in which the Council operates. Council recognises, however, that to be effective it must share a common understanding of both the manner in which it intends to operate and its specific roles.

Manner of operating

In carrying out its statutory responsibilities, Council operates according to the following characteristics and values:

Visionary: Council uses its breadth of expertise and experience to help inform the vision for the University's future and the strategies by which that vision might be attained.

Pro-active: Council actively engages with its tasks to help the University achieve its mission.

Committed to the University: Council is committed to the University and its role in the governance of the University. This commitment is to the ongoing well-being of the University as a whole, setting aside individual or representational interests.

Holistic: Council recognises that its authority resides in Council as an entity.

Advisory/Supportive: Council provides advice and support to executive management and supports it as it implements Council decisions.

Quality-Focused: Council assures itself that processes have been put in place by executive management to ensure quality in all aspects of the work of the University.

Ethical: Council works to the highest ethical standards and expects similar standards of the staff of the University.

Skilled and Informed: Council and the University will work to secure a Council membership that has the appropriate skills, experience and geographic precinct profile consistent with the current objectives and strategies of the University.

Specific Roles

The major roles of Council working with the advice of the Vice-Chancellor and the Academic Board may be usefully outlined within the following categories:

External Promotion and Advocacy:

- promoting and being an advocate of the University to the wider community
- enhancing and broadening the links between the University and the wider community

Strategy Formation:

- approving the University's strategic direction and financial objectives
- perpetuating the strategic leadership of the University, including appointment of the Vice-Chancellor and selection of the Chancellor and Pro Chancellor

Policy Making:

- ensuring the University has in place policies which serve the needs and interests of its students, staff and the wider community
- approving higher order policies
- establishing governance policies in line with best practice

Accountability:

- accountability for the financial well-being of the University
- delegating authority appropriately
- accountability, drawing on advice from the Vice-Chancellor and the Academic Board, for the quality of the University's academic programs and services
- final accountability for the actions and operations of the University and their compliance with statutory requirements

Monitoring, through regular or requested reports, of:

- compliance with relevant legislation
- the financial standing of the University
- quality, audit and risk management processes and arrangements
- academic standards, through advice from the Vice-Chancellor and the Academic Board
- the University's progress against key objectives
- the reconciliation and approval of capital plans and operating budgets against the strategic direction of the University
- the Vice-Chancellor's performance
- Council's own performance.

Maintaining the distinction between governance and executive management

In order for Council and executive management to perform their respective roles effectively, Council recognises that a distinction needs to be maintained between governance and executive management.

Evaluating Council Performance

Council is committed to both collective and individual performance appraisal. To allow for more concrete assessment of Council's performance, Council will also set for itself clear goals and objectives to achieve within a given year.

Induction of Members

Council is committed to its members being well informed about:

- their role and responsibilities
- the role of Council as the governing body of the University
- the strategic direction and key features of the University.

Professional Development

The Council Professional Development Program aims to provide a structured, but flexible, program for members.

Council Committees

Council establishes committees to assist it to meet its responsibilities. The Standing Committees of Council, as at 31 December 2006, are:

- i. Council Executive
- ii. Resources
- iii. Quality and Audit
- iv. Nominations
- v. Legislative
- vi. Remuneration
- vii. Governance
- viii. Honorary Awards.

Academic Board

The Academic Board has a special role within the governance framework of the University. The Act under which the University operates specifies that there "shall be an Academic Board of the University" (s.18(1)), the constitution of which may be prescribed by Statute. The Council views the Academic Board as a forum through which senior academics within the University can provide advice to Council on the University's core business of teaching, learning and research. Council has therefore devolved to the Academic Board, within stipulated constraints, particular functions relating to approving changes in academic programs. It also looks to the Academic Board to ensure that appropriate quality assurance processes are in place relating to academic programs and services, and that academic standards are maintained.

Role of the Chancellor

The Chancellor is elected by Council to facilitate its work and collegiality by effective and ethical means, providing a focal point to ensure the high standing of the University in the wider community. As part of this role, the Chancellor presides over Council meetings.

Role of the Vice-Chancellor

The Act provides that Council shall appoint a person to be the chief executive officer of the University (s.30(1)). University Statute No 6 provides that the person appointed as the chief executive officer is the Vice-Chancellor of the University (s.1). This Statute further provides that subject to the Act, the Statutes, By-laws and Rules of the University, and resolutions of the Council, the Vice-Chancellor is responsible for the academic, administrative and other affairs of the University (s.2). As well as being the chief executive officer of the University, the Vice-Chancellor is also its senior academic officer.

Role of the Pro Chancellor

The Act provides that there shall be a Pro Chancellor and that the Pro Chancellor presides at meeting of Council in the absence of the Chancellor (Act s.12). The role of the Pro Chancellor is to act for the Chancellor in the absence of that Officer and on other occasions support the Chancellor in all the Chancellor's roles.

Pricing Policies

Like the majority of Australian universities, ECU sets the level of the student contribution for Commonwealth supported places at the maximum allowed under the *Higher Education Support Act 2003*.

Fees for fee-paying courses are determined on the basis of cost and market conditions and take into account Commonwealth requirements regarding fees for non-Commonwealth supported places.

Advertising and Related Expenditure for 2006

During the 2006 reporting period, advertising and related expenditure was incurred by the University in the following areas:

Advertising Agencies	(\$ 000)
MarketForce Productions	138
Market Research	
The Customers Voice	66
Direct Mail Organisations	
Mail Makers Pty Ltd	110
Expo Documents Copy Centre	96
	<hr/> 206
Media Advertising Organisations	
Media Decisions WA	1850
303 Advertising Pty Ltd	817
Others	62
	<hr/> 2729
TOTAL	<hr/> 3139 <hr/>

Record Keeping

ECU is subject to the requirements of the *State Records Act 2000* (WA) and is committed to best practice and compliance in its record keeping activities. ECU's Record Keeping Plan (RKP), a requirement under the State Records Act, was updated and submitted to the State Records Office in December 2005. The plan was approved for five years.

State Records Commission Standard 2 Record-keeping Plans: Principal 6 - Compliance

The efficiency and effectiveness of the organisation's recordkeeping system is evaluated not less than once every 5 years.

An independent review of ECU's record keeping systems was completed in 2004 and a Records Management Business Plan was subsequently developed and approved. The RKP and ECU's evaluation of the effectiveness and efficiency of its record keeping systems underwent further review in 2005, in line with the implementation of the business plan, and was resubmitted to the State Records Office in December 2005. ECU is currently implementing a pilot Electronic Document and Records Management System (EDRMS) to increase efficiency.

The organisation conducts a recordkeeping training program.

Records Management Officers have been deployed to business units of the University to provide record keeping training to system users. The officers have received external training on appraisal and classification as well as on the record keeping system. Training has been given to all staff involved in the EDRMS pilot program.

The efficiency and effectiveness of the recordkeeping training program is reviewed from time to time.

Yearly reviews are conducted on record keeping awareness training. Customer feedback evaluation forms are also utilised.

The organisation's induction program addresses employees' roles and responsibilities with regards to their compliance with the organisation's recordkeeping plan.

All new ECU employees undergo an induction course which addresses employee roles and responsibilities in regard to the importance and compliance aspects of the RKP. Additionally, this material is covered in a new employees' handbook issued at the time of joining ECU.

Compliance with Relevant Written Laws

In the performance of its functions during the year ended 31 December 2006, the University has operated within the provisions of the *Edith Cowan University Act 1984*.

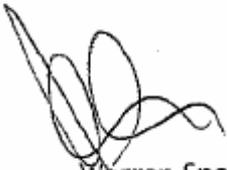
Having made or caused to be made on our behalf all relevant enquiries, but noting the very broad extent of application of written laws to the University, to the best of our knowledge, information and belief, the University has complied with all relevant written law.

We are aware of no fact or circumstance apparent or existing at the date of signing this statement, to lead us to conclude otherwise.



Kerry O. Cox
Vice-Chancellor

17 March 2007



Warren Snell
Vice-President (Resources) and Chief Financial Officer

12 March 2007

Summary Statistics

Student and Staff Data as at 31 March 2006

	1999	2000	2001	2002	2003	2004	2005	2006
Students								
Full-time Students	11,069	11,096	11,735	12,920	13,731	12,930	14,151	13,707
Part-time Students	5,129	4,951	4,815	4,849	5,338	6,631	4,765	4,872
External Students	3,786	3,757	3,379	3,430	2,642	2,108	2,188	2,514
Total Students	19,984	19,804	19,929	21,199	21,711	21,669	21,104	21,093
Higher Degree by Research								
Students	606	687	707	638	597	559	488	504
Master and PhD by Coursework								
Students	831	948	1,015	1,217	1,217	1,501	1,704	2,071
Other Postgraduate Students	1,329	1,166	1,061	1,540	1,654	2,024	2,015	1,992
Undergraduate Students	17,218	17,004	17,027	17,804	18,273	17,585	16,897	16,526
Equivalent Full-time Student Units	14,776	14,848	15,324	16,599	17,126	17,104	16,445	16,391
Course Completions	4,218	4,135	4,458	5,173	5,366	5,616	5,809	† Not Available
Fee-paying Overseas Students	1,614	2,180	2,559	3,069	3,393	3,638	3,567	4,016
Staff								
Full-time Equivalent (FTE) Staff #	1,794	1,775	1,794	1,817	1,813	1,834 [#]	1,869	1,820
Library* Volumes Held								
Serial Subscriptions	14,701	14,611	16,343	18,693	15,005	19,279	21,109	32,003
Total Income (\$000)								
	165,888	161,543	191,730	205,708	204,613	278,685	251,131	254,786

- Includes an estimate of casual staff FTE.

* - Data is at 31st December, 2006.

† - 2006 Course Completions not available until 31 March 2007.

Total Income for the General University 2003-2006 (external reporting) based on current IFRS classification requirements.

*Auditor General's
Statement*



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

EDITH COWAN UNIVERSITY FINANCIAL STATEMENTS AND PERFORMANCE INDICATORS FOR THE YEAR ENDED 31 DECEMBER 2006

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Edith Cowan University and the consolidated entity at 31 December 2006 and their financial performance and cash flows for the year ended on that date. They are in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions;
- (ii) the controls exercised by the University provide reasonable assurance that the receipt, expenditure and investment of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key effectiveness and efficiency performance indicators of the University are relevant and appropriate to help users assess the University's performance and fairly represent the indicated performance for the year ended 31 December 2006.

Scope

During the year the University Council was responsible for keeping proper accounts and maintaining adequate systems of internal control, for preparing the financial statements and performance indicators, and complying with the Financial Administration and Audit Act 1985 and other relevant written law. The Financial Administration and Audit Act 1985 was repealed and replaced by the Financial Management Act 2006 and the Auditor General Act 2006 from 1 February 2007. This did not impact on the agency's operations or the audit work conducted during the year ended 31 December 2006.

The financial statements consist of the Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement of the University and the consolidated entity, and the Notes to the Financial Statements.

The performance indicators consist of key indicators of effectiveness and efficiency.

Summary of my Role

As required by the Auditor General Act 2006, I have independently audited the accounts, financial statements and performance indicators to express an opinion on the financial statements, controls and performance indicators. This was done by testing selected samples of the evidence. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and performance indicators.

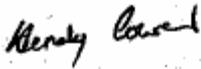
COLIN MURPHY
ACTING AUDITOR GENERAL
20 March 2007

*Financial
Statements*

Certification of financial statements

The accompanying financial statements of Edith Cowan University and the accompanying consolidated financial statements have been prepared in compliance with the provision of the *Financial Administration and Audit Act 1985* from proper accounts and records to present fairly the financial transactions for the financial year ending 31 December 2006 and the financial position as at 31 December 2006.

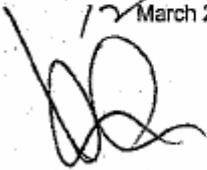
At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



Hendy Cowan
Chancellor
14 March 2007



Kerry D. Cox
Vice-Chancellor
17 March 2007



Warren Snell
Chief Finance Officer
12 March 2007

Certification of financial statements required by DEST

I declare that:

- at the time of this certification there are reasonable grounds to believe that Edith Cowan University will be able to pay its debts as and when they fall due; and
- the amount of Commonwealth financial assistance expended during the financial year ending 31 December 2006 was for the purpose(s) for which it was provided.



Kerry D. Cox
Vice-Chancellor
17 March 2007



Annual Financial Statements

as at 31 December 2006

EDITH COWAN UNIVERSITY
Income Statement
as at 31 December 2006

		Consolidated		Parent Entity	
		2006	2005	2006	2005
	Note	\$000's	\$000's	\$000's	\$000's
Income from continuing operations					
Australian Government financial assistance					
Australian Government grants	3.1	108,548	97,677	108,548	97,677
HECS-HELP - Australian Government payments	3.1	45,299	44,722	45,299	44,722
FEE-HELP	3.1	5,515	5,165	5,515	5,165
WA and Local Government financial assistance	3.2	8,959	9,274	8,959	9,274
HECS-HELP – Student payments		6,918	7,618	6,918	7,618
Fees & charges	3.3	53,477	49,699	53,477	49,699
Investment income	3.4	2,683	1,658	2,644	1,636
Royalties, trademarks & licences	3.5	5,404	6,028	3,379	4,600
Consultancy & contract research	3.6	6,208	6,070	6,176	6,015
Gain on disposal of non-current assets	5.1	40	14,245	40	14,245
Gain on revaluation of investment property	5.2	1,932	1,124	1,932	1,124
Sale of goods		6,949	6,731	6,949	6,731
Other revenue	3.7	4,107	3,213	1,867	1,617
Subtotal		256,039	253,224	251,703	250,123
Deferred Government Superannuation Contributions	25(2)	3,083	1,008	3,083	1,008
Total revenue from continuing operations		259,122	254,232	254,786	251,131
Expenses from continuing operations					
Employee benefits	4.1	147,299	136,906	145,562	135,487
Depreciation and amortisation	4.2	18,553	15,955	18,499	15,905
Repairs and maintenance	4.3	4,897	6,563	4,897	6,563
Bad & doubtful debts	4.4	716	771	716	771
Finance costs	4.5	1,348	1,267	1,348	1,267
Cost of goods sold		3,424	3,587	3,424	3,587
Other expenses	4.6	68,615	65,971	66,457	64,260
Subtotal		244,852	231,020	240,903	227,840
Deferred Employee Benefits for Superannuation	25(2)	3,083	1,008	3,083	1,008
Total expenses from continuing operations		247,935	232,028	243,986	228,848
Operating result before income tax		11,187	22,204	10,800	22,283
Income tax expense	8	(68)	55	-	-
Operating result after income tax for the period		11,119	22,259	10,800	22,283
Net increase/(decrease) in asset revaluation reserve	20	101,967	52,551	101,967	52,551
Net increase/(decrease) in foreign currency translation	20	57	(38)	-	-
Operating result attributable to ECU		113,143	74,772	112,767	74,834

The accompanying notes form part of these financial statements.

EDITH COWAN UNIVERSITY
Balance Sheet
as at 31 December 2006

		Consolidated		Parent Entity	
	Note	2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	22(a)	17,758	12,243	16,802	11,504
Trade and other receivables	9	12,180	12,438	11,846	11,977
Inventories	10	25,149	1,898	24,976	1,780
Other financial assets	11	11,004	5,000	11,004	5,000
Other non-financial assets	12	598	1,381	418	1,164
Total Current Assets		66,689	32,960	65,046	31,425
NON-CURRENT ASSETS					
Trade and other receivables	9	29,664	32,976	29,775	33,101
Property, plant, equipment and vehicles	13	643,086	530,907	642,935	530,775
Investment Property	14	12,493	10,561	12,493	10,561
Intangibles	15	2,834	4,752	2,834	4,752
Other financial assets	11	780	5,772	780	5,772
Other non-financial assets	12	103	-	-	-
Total Non-Current Assets		688,960	584,968	688,817	584,961
TOTAL ASSETS		755,649	617,928	753,863	616,386
LIABILITIES					
CURRENT LIABILITIES					
Trade and other payables	16	22,312	8,230	21,925	8,016
Interest bearing liabilities	17	181	3,508	181	3,508
Provisions	18	17,209	16,675	17,035	16,596
Other liabilities	19	20,796	19,175	20,544	18,754
Total Current Liabilities		60,498	47,588	59,685	46,874
NON-CURRENT LIABILITIES					
Trade and other payables	16	340	606	-	-
Interest bearing liabilities	17	36,639	20,820	36,639	20,820
Provisions	18	35,794	39,685	35,704	39,624
Total Non-Current Liabilities		72,773	61,111	72,343	60,444
TOTAL LIABILITIES		133,271	108,699	132,028	107,318
NET ASSETS		622,378	509,229	621,835	509,068
EQUITY					
Reserves	20	324,495	222,471	324,476	222,509
Retained surplus	21	297,883	286,758	297,359	286,559
TOTAL EQUITY		622,378	509,229	621,835	509,068

The accompanying notes form part of these financial statements.

EDITH COWAN UNIVERSITY
Statement of Changes in Equity
for the Year Ended 31 December 2006

	Note	Consolidated		Parent Entity	
		2006	2005	2006	2005
		\$'000	\$'000	\$'000	\$'000
Total equity at the beginning of the financial year		509,229	434,457	509,068	434,234
Adjustment to 2005 operating result (Subsidiary)	21	6	-	-	-
Restated total equity at the beginning of the financial year		509,235	434,457	509,068	434,234
Gain on revaluation, net of tax	20	101,967	52,551	101,967	52,551
Exchange differences on translation of foreign operations					
Exchange differences on subsidiary's trade in the UK and USA	20	57	(38)	-	-
Net income recognised directly in equity		102,024	52,513	101,967	52,551
Operating result for the period	21	11,119	22,259	10,800	22,283
Total recognised income and expense for the period		113,143	74,772	112,767	74,834
Total equity at the end of the financial year		622,378	509,229	621,835	509,068

(a)The aggregate net amount attributable to each category of equity for the parent entity is: surplus \$10.8M and \$101.967M increase in asset revaluation (2005: surplus \$22.283M and \$52.551M increase in asset revaluation). The aggregate net amount attributable to each category of equity for the economic entity is: surplus \$11.119M, \$101.967M increase in asset revaluation and foreign currency translation reserve \$57K (2005: surplus \$22.259M, \$52.551M increase in asset revaluation and \$38K decrease in foreign currency reserve).

EDITH COWAN UNIVERSITY
Cash Flows Statement
for the Year Ended 31 December 2006

		Consolidated		Parent Entity	
		2006	2005	2006	2005
	Note	\$000's	\$000's	\$000's	\$000's
CASH FLOWS FROM OPERATING ACTIVITIES					
Australian Government	3.1	159,362	147,564	159,362	147,564
HECS-HELP - Student Payments		6,918	7,617	6,918	7,617
OS-HELP (Net)		(78)	90	(78)	90
WA Government financial assistance	3.2	8,959	9,274	8,959	9,274
Receipts from student fees and other customers		94,808	78,771	90,399	75,687
Interest and bill discounts	3.4	2,683	1,658	2,644	1,636
Payments to employees		(162,399)	(149,474)	(160,688)	(148,141)
Payments to suppliers		(72,498)	(59,918)	(70,052)	(58,305)
Interest paid to WA Treasury Corporation	4.5	(1,335)	(1,255)	(1,335)	(1,255)
Interest paid to Homeswest	4.5	(13)	(12)	(13)	(12)
Prepayment of withholding tax to overseas authority		(28)	(61)	(28)	(61)
DEST CGS Advance		-	(10,000)	-	(10,000)
Net cash provided by/(used in) operating activities	22(c)	36,379	24,254	36,088	24,094
CASH FLOWS FROM INVESTING ACTIVITIES					
Bank bills		221	(4,463)	221	(4,463)
Loans to related parties		200	(200)	200	(325)
Purchase of property, plant & equipment		(42,595)	(33,191)	(42,521)	(33,180)
Purchase of works of art		(91)	-	(91)	-
Proceeds from sale of property, plant & equipment	5.1	91	14,434	91	14,434
Net cash provided by / (used in) investing activities		(42,174)	(23,420)	(42,100)	(23,534)
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from borrowings from WA Treasury Corporation		12,492	2,830	12,492	2,830
Net cash provided by / (used in) financing activities		12,492	2,830	12,492	2,830
Net increase/(decrease) in cash held		6,697	3,664	6,480	3,390
Cash assets at the beginning of the financial year		11,061	8,608	10,322	8,114
Effect of exchange rate change on tax		-	(29)	-	-
Cash and cash equivalents at end of year	22(a)	17,758	12,243	16,802	11,504

The accompanying notes form part of these financial statements.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

TABLE OF CONTENTS

Note	Contents
1	University Organisation
2	Significant Accounting Policies
3	Revenue from Continuing Operations
4	Expenses from Continuing Operations
5	Gain on Sale of Assets
6	Remuneration of Members of the Accountable Authority and Senior Officers
7	Remuneration of Auditors
8	Income Tax
9	Trade and Other Receivables
10	Inventories
11	Other Financial Assets
12	Other non-financial Assets
13	Property, Plant, Equipment and Vehicles
14	Investment Property
15	Intangibles
16	Trade and Other Payables
17	Interest Bearing Liabilities
18	Provisions
19	Other Liabilities
20	Reserves
21	Retained Surpluses
22	Notes to the Cash Flow Statement
23	Commitments for Expenditure
24	Contingent Liabilities
25	Superannuation
26	Subsidiaries
27	Interests in Joint Ventures
28	Related Parties
29	Explanatory Statement
30	Events Occurring After Reporting Date
31	Disaggregation Information
32	Restricted Cash
33	Financial Instruments
34	Write-Offs
35	Acquittal of Commonwealth Government Financial Assistance

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

1 UNIVERSITY ORGANISATION

Edith Cowan University (the University) is a Statutory Authority of the Government of Western Australia and is domiciled in Australia. The address of its registered office is 100 Joondalup Drive, Joondalup, Western Australia.

The University is a public not-for-profit institution of higher education funded primarily through Commonwealth grant funding. Established in 1902 when it began as a teaching college, the University gained university status in 1991. Its principal activities cover teaching, learning and research.

The University Council is the governing body which controls the operations, affairs, concerns and property of the University. The Vice-Chancellor has been delegated the responsibility of managing the operations, affairs, concerns and property of the University.

2 SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

General statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with Australian Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issues Group (UIG) Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary the application, disclosure, format and wording. The Financial Administration and Audit Act 1985 and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector, together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect, are disclosed in individual notes to these financial statements.

Reporting Entity

The reporting entity is Edith Cowan University and its controlled entity; ECU Resources for Learning Ltd.

Control is taken to exist where:

- the entity is accountable to the University;
- the University has a residual financial interest in the net assets of the entity; and
- the University has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Specific details of controlled entities appear in note 26.

Basis of Preparation

The financial report has been prepared in accordance with applicable Australian Accounting Standards which include Australian equivalents to International Financial Reporting Standards, Urgent Issues Group Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

The Balance Sheet and Income Statement have been prepared on an accrual basis and are in accordance with historical cost convention, modified by the revaluation of land and buildings which have been measured at fair value.

The accounting policies applied in the preparation of the financial statements have been consistently applied throughout all periods.

Assets and liabilities are recognised in the Balance Sheet when, and only when, it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured.

Contingent liabilities and contingent assets are not recognised in the Balance Sheet, but are discussed in the relevant Notes to the Financial Statements. They may arise from uncertainty as to the existence of a liability or asset, or represent an existing liability or asset in respect of which settlement is not probable or the amount cannot be reliably measured. Where settlement becomes probable, a liability or asset is recognised.

The consolidated financial report is presented in Australian dollars and all amounts are rounded to the nearest thousand dollars (\$'000).

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted are measured at fair value.

(a) Principles of consolidation

Subsidiary

The consolidated financial statements incorporate the financial statements of Edith Cowan University (the parent entity) and entities controlled by the University (its subsidiary) made up to 31 December each year. Control is achieved where the University has the power to govern the financial and operating policies of an investee entity so as to obtain benefits from its activities. A list of controlled entities appears in note 26. Consistent accounting policies have been employed in the preparation and presentation of the consolidated financial statements.

The consolidated financial statements include the information and results of each controlled entity from the date on which the University obtains control and until such time as the University ceases to control such entities.

Inter-company transactions, balances and unrealised gains on transactions between the University and controlled entities are eliminated in full on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

Accounting policies of the subsidiary have been changed on consolidation where necessary to ensure consistency with the accounting policies adopted by the University.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

(b) Grants and other Contributions

Government Grants

Grant contributions from the Commonwealth Government and Western Australia State Government for financial assistance for operational purposes are recognised as revenue when the University obtains control over the asset comprising the contributions. When the University does not have control of the contribution or does not have the right to receive the contribution or has not fulfilled grant conditions, the grant contribution is treated as deferred income.

Sponsored Research

Research funds provide the opportunity for graduate and undergraduate students to work within a faculty in areas of research as part of their educational experience. Research grant contributions from various sources of sponsored research, including corporations, foundations, Commonwealth, State and local governments and research institutes are recognised as revenue when the University obtains control over the asset comprising the contributions. When the University does not have control of the contribution or does not have the right to receive the contribution or has not fulfilled grant conditions, the grant contribution is treated as deferred income.

Donations

Donations, gifts and other non-reciprocal contributions are recognised as revenue when the University obtains control over the assets comprising the contributions. Control is normally obtained upon their receipt.

Endowment and Bequest Contributions

The University receives restricted funds from donors who wish to fund specific programs or initiatives in the University. Endowments and bequests are invested to create a source of income which is used for scholarships, research, prizes and special lecture programs. Endowment contributions are recognised as revenue when the University obtains control over the assets comprising the contributions. Control is normally obtained upon their receipt.

(c) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and Goods and Services Taxes (GST). Revenue is recognised as follows:

Sale of Goods

Revenue from sales of goods and disposal of other assets is recognised when goods are delivered and title has passed.

Fees and Charges

Revenue from fees and charges is recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

Revenue from students studying at the English language centre (ELICOS), is recognised on a cash basis. This is because students who have been offered an ELICOS course are issued with an invoice; payment of the invoice is a condition of acceptance.

Interest Income

Interest income is accrued on a time-proportion basis, by reference to the principal outstanding and at the effective interest rate applicable.

Parking and Library Fines

Revenue from parking and library fines is recognised on a cash basis, as the purpose of the fine is to act as a deterrent not strictly for raising revenue. Non-payment of these fines is not actively pursued.

Royalty, Trademark and Licences Income

Royalties, trademark and licences income is recognised on an accrual basis in accordance with the substance of the relevant agreements.

Gains

Gains may be realised or unrealised. Realised gains are determined on a net basis as the difference between the sale proceeds received or receivable and the carrying amount of the non-current asset. Unrealised gains are determined on a net basis as the difference between the fair value and the carrying amount of an asset.

The policies adopted for the recognition of significant categories of gains are as follows:

Realised gains on disposal of non-current assets

Gains arising on the disposal or retirement of a non-current asset are recognised when control of the asset and the significant risks and rewards of ownership have passed from ECU. Net gains are included in revenue for the period in which they arise.

Unrealised gains associated with investment property at fair value

Gains arising from changes in the fair value of an investment property are included in revenue for the period in which they arise.

(d) Expense Recognition

Expenses are recognised when incurred and are reported in the year to which they relate.

The policies adopted for the recognition of significant categories of expenses are as follows:

Depreciation, amortisation and impairment losses

Depreciation of non-financial physical assets (excluding inventories) is provided on a straight-line basis at rates based on the expected useful lives of those assets. The expected useful lives for each class of depreciable asset are provided under property, plant and equipment.

Amortisation is provided on leasehold improvements, intangible assets and on assets held under finance leases and is calculated on a straight-line basis, generally over the expected useful lives on the same basis as owned assets.

Impairment losses are recognised as an expense when an asset's carrying amount exceeds its recoverable amount (unless it is related to a re-valued asset where the value change is recognised directly in equity).

Superannuation expense

The University receives Commonwealth Government superannuation supplementary funding for employer contributions of the Pension Scheme and Gold State Superannuation (GSS). These contributions are paid to state-administered GESB during the year. The University also receives Commonwealth Government general operating funding

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

for employer contributions of the various UniSuper superannuation plans.

The University includes the following elements in calculating a superannuation expense:

- (a) Defined benefit plan – change in the unfunded employer's liability in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and
- (b) Defined benefit plan – emerging cost in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and
- (c) Defined contribution plan – employer contributions paid to the Gold State Superannuation Scheme and all of the UniSuper superannuation plans.

A revenue 'Superannuation – deferred government contributions' equivalent to (b) is recognised under Revenue in the Income Statement as emerging cost superannuation which is recouped by the Commonwealth superannuation supplementary grant.

(e) Property, Plant and Equipment

Land and buildings held for use in the production or supply of goods or services, for investment, and for administrative purposes, are stated in the Balance Sheet at their revalued amounts, being the fair value at the date of revaluation, determined from market-based evidence by appraisal undertaken by independent professional valuers, less any subsequent accumulated depreciation and subsequent accumulated recoverable amount write-down. Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at the reporting date.

Any revaluation increase arising on the revaluation of such land and buildings is credited to the asset revaluation reserve, except to the extent that it reverses a revaluation decrease for the same asset class previously recognised as an expense, in which case the increase is credited to the Income Statement to the extent of the decrease previously charged on a asset class basis. A decrease in carrying amount arising on the revaluation of such land and buildings is charged as an expense to the extent that it exceeds the balance, if any, held in the asset revaluation reserve relating to a previous revaluation of that asset class.

Depreciation on revalued assets is charged to the Income Statement. On the subsequent sale or retirement of a revalued asset, the attributable revaluation surplus remaining in the asset revaluation reserve is transferred directly to the Income Statement.

Properties in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, are carried at cost, less any recognised recoverable amount write-down. Cost includes professional fees and, for qualifying assets, borrowing costs are capitalised. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Fixtures and computer equipment are stated at cost less accumulated depreciation and any recognised recoverable amount write-down. Purchases of fixtures and computer equipment which individually cost less than \$5,000 are expensed in the Income Statement in the year of acquisition.

Depreciation is charged so as to write off the cost or valuation of assets, other than land and properties under construction, over their useful lives, using the straight-line method.

Expected useful lives for each class of depreciable asset are:

Asset Category	Life
Land	Not depreciated
Buildings	50 years
Computing equipment	4 years
Other equipment & furniture	6 to 10 years
Motor vehicles	4 years
Leased motor vehicles	6 years
Art works	Not depreciated
Library Collections	Depreciated at 100% in the fourth year after acquisition
Intangible assets	2 to 5 years
Leasehold improvements	Depreciated over life of the lease

The Churchlands campus buildings will be fully depreciated by July 2008, when the Churchlands Campus is expected to cease all operations.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets or, where shorter, over the term of the relevant lease. ECU does not have any finance leases. The finance lease relates to the consolidated entity (not the parent entity) and this was the case for 2005 only.

Library Collections are stated at cost of the last three years' acquisition of library books. In each year, that year's cost of acquisition is added to the carrying value and the earliest year's cost of acquisition within the carrying value is written off.

Works of art are classified as heritage assets. These artefacts are protected and preserved for public exhibition, education, research and the furtherance of public service. They are neither disposed of for financial gain nor encumbered in any manner. Accordingly, such collections are capitalised, irrespective of value and are not depreciated as it is anticipated that they have indefinite useful lives. Their service potential has not, in any material sense, been consumed during the reporting period.

Investment Property

Investment property comprises land and buildings which are held to earn rentals and/or capital appreciation

Initial recognition and measurement
Investment property assets are initially recognised at cost.

Subsequent measurement after recognition
After recognition, the University uses the revaluation model for measurement of investment land and buildings. Land and buildings are carried at fair value and no depreciation is provided in respect of freehold land and building.

The fair value of land has been determined on a continuing basis, determined from market-based evidence.

Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at the reporting date. The last revaluation of investment land and buildings was conducted in December 2006 by an independent professional valuer.

Gains arising from changes in the fair value of the investment property are included in the income statement for the period in which they arise.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

(f) Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets of the University at their fair value or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly against income, unless they are directly attributable to qualifying assets, in which case they are capitalised.

Rentals payable under operating leases are charged to expense on a straight-line basis over the term of the relevant lease.

The finance lease relates to the consolidated entity (not the parent entity) and this was the case for 2005 only.

(g) Impairment

The University is required to assess property, plant and equipment and intangible assets for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount must be estimated. As the University is a not-for-profit entity, unless an asset has been identified as surplus asset, AASB 136 prescribes the recoverable amount is the higher of an asset's fair value less selling costs and depreciated replacement cost. Consequently, the risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling.

The University reviews each relevant class of assets annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of an asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

For assets identified as surplus assets, the recoverable amount is the higher of fair value less selling costs and the present value of future cash flows expected to be derived from the asset.

(h) Cash

For the purposes of the Cashflow Statement, cash includes cash assets and restricted cash assets. These include short-term deposits that are readily convertible to cash on hand and are subject to insignificant risk of changes in value.

(i) Restricted Cash

Endowment and bequest funds are classified as restricted cash assets. Endowment and bequest funds have been received from benefactors who, by the terms of their conveying instruments, have stipulated that the use of funds is limited in future years to the purposes designated by the benefactors.

(j) Inventories

Inventories are valued at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, import duties, transport and handling costs that have been

incurred to bring the inventories to their present location and condition. Cost is calculated using the weighted average method. Cost for Inventory – Land under development comprises all purchase costs, conversion costs and other costs incurred in bringing the inventory to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

(k) Receivables

Accounts receivable include amounts due from students for tuition fees, housing and other enrolment related services and reimbursements due from sponsors of externally funded research. Accounts receivables are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition. Accounts receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

(l) Intangibles

The University's intangibles comprise externally acquired software for internal use that has been customised by ECU. These assets are carried at cost. Software is amortised on a straight-line basis over its anticipated useful life. Callista is amortised over 5 years and other intangibles are amortised over 2 years. During 2006 some intangibles were amortised over 2 to 4 years.

(m) Investments and Other financial assets

The University has classified its financial assets into the following categories: Financial assets at fair value through the profit and loss, loans and receivables, held-to-maturity investments and available-for-sale assets.

Financial assets at fair value through the profit and loss

This category has two sub-categories: financial assets held for trading and assets designated to be fair value through profit and loss. Held for trading assets are principally for the purpose of generating a profit from short-term fluctuations in value. The university currently holds floating rate notes which are derivative instruments and thus are automatically classified as held for trading. The University does not currently hold any financial assets designated to be fair value through profit and loss.

Held-to-maturity investments

Held-to-maturity investments are financial assets with fixed or determinable payments and of fixed maturity that are intended to be held to maturity. The University currently invests in bank bills, which are classified under this category. The University records bank bills at purchase price (not maturity value) and accrues the interest on a monthly basis until that interest is recorded at maturity

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. They typically arise when the University provides money, goods or services directly to a debtor who has no intention of trading the receivable. Assets in this category are currently recorded at amortised cost.

Available-for-sale assets

Available-for-sale financial assets are those designated as available for sale or not classified in any other category. Assets in this category are recorded at fair value or market value with changes in fair value recognised in equity.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

(n) Payables

Payables, including accruals not yet billed, are recognised when the University becomes obliged to make future payments as a result of a purchase of assets or services. Accounts payable are not interest bearing and are stated at their nominal value.

(o) Interest bearing liabilities

Interest-bearing loans and overdrafts are recorded when the proceeds are received, net of direct issued costs. Finance charges, including premiums payable on settlement or redemption and direct issue costs, are accounted for on an accrual basis using the effective interest method and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.

(p) Employee Benefits

Annual Leave

The liability for annual leave that will fall due within 12 months after the end of the reporting date is recognised in the provision for employee benefits and is measured at the undiscounted amounts expected to be paid. The liability for annual leave that will fall due more than 12 months after the end of the reporting date is recognised in the provision for employee benefits and is measured at the present value of amounts expected to be paid in the future in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including superannuation on-costs. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Long Service Leave

The liability for long service leave that will fall due within 12 months after the end of the reporting date is recognised in the provision for employee benefits and is measured at the undiscounted amounts expected to be paid. The liability for long service leave that will fall due more than 12 months after the end of the reporting date is recognised in the provision for employee benefits and is measured at the present value of amounts expected to be paid in the future in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including superannuation on-costs. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Leave benefits are calculated at remuneration rates expected to be paid when liabilities are settled. A liability for long service leave is recognised after an employee has completed four years of service. An actuarial assessment of long service leave undertaken in-house in 2005 determined that the liability measured using the short-hand method was not materially different from the liability measured using the present value of expected future payments.

All unconditional long service leave is classified as a current liability.

The 2005 comparative figures for current and non-current long service leave provisions have been reclassified in accordance with the change in the calculation methodology for the provisions in 2006.

*Provisions - Other
Employee On-Costs*

Employee on-costs, including workers' compensation insurance and payroll tax, are not employee benefits and are recognised as liabilities and expenses when the employee benefits to which they relate have occurred. Employee on-costs are not included as part of the University's 'Employee benefits expense' and the related liability is included in Employee on-costs provision.

Other Compensated Absences

Employees accrue and accumulate sick leave and study leave in accordance with University policies. It is the policy of the University to recognise the cost of sick leave and study leave when paid. Employees who leave University employment are not entitled to be paid for accrued sick leave or study leave. Therefore, no liability is shown in the financial statements.

Superannuation

The University contributes to the GESB Pension Scheme, GESB Gold State Superannuation Scheme and various UniSuper superannuation schemes on behalf of its employees. The contributions made to these schemes by the University, and emerging costs from unfunded schemes, are expensed in the Income Statement. Actuarial gains and losses are recognised immediately in profit and loss in the year in which they occur.

Refer to Note 25 for details relating to the individual schemes.

GESB Scheme Information

Pension Scheme members' receive pension benefits on retirement, death or invalidity. The Fund Share of the pension benefit, which is based on the members' contributions plus investment earnings, may be commuted to a lump sum benefit. The State Share of the pension benefit, which is employer-financed, cannot be commuted to a lump sum benefit.

Some former Pension Scheme members' have transferred to the Gold State Scheme. In respect of their transferred benefit the members receive a lump sum benefit at retirement, death or invalidity which is related to their salary during their employment and indexed during any deferral period after leaving public sector employment.

(q) Foreign currency translation and Hedges

Transactions in currencies other than Australian dollars are recorded at the rates of exchange prevailing on the dates of the transactions. At each reporting date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting date. Non-monetary assets and liabilities carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Gains and losses arising on retranslation are included in the Income Statement for the period.

In order to hedge its exposure to certain foreign exchange risks, the University enters into forward contracts and options.

(r) Joint ventures

Joint Venture Operations

The University participates in a number of joint venture operations. The University uses its own property, plant and equipment and incurs its own expenses and liabilities. The joint venture agreements provide that venturers will fund the costs of the joint venture in specific proportions and the revenue generated from the activity is pooled and distributed based on the level of contribution by each venturer. The University has no significant interest in joint venture entities.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

(s) Disaggregation Information

The University has determined reportable segment information on the basis of business segments and geographical segments.

A business segment is a group of assets and operations engaged in providing products or services that are subject to risks and returns that are different from those of other business segments. A geographic segment is engaged in providing services within a particular economic environment that are subject to risks and returns that are different from those of segments operating in other economic environments.

The University and its subsidiary have two reportable business segments consisting of higher education and vocational education and training (VET). The higher education segment is an aggregation of operations that deliver progressive university degree programs for the modern workplace and focus on the service professions. The VET segment primarily delivers nationally accredited flexible training solutions designed to meet the varied needs of businesses and individuals activities.

Geographically, these activities are conducted and operated predominantly in Australia. Off-shore activities are analysed as a separate geographical segment.

Segment revenues, expenses, assets and liabilities are allocated to business and geographic segments on the basis of direct attribution and reasonable estimates of usage. Income tax has not been included in assets and liabilities.

(t) Special reserves

The special reserve represents restricted funds, whose use is limited in future years to the purposes designated by the benefactors, donors or sponsors such as research financial assistance, scholarships and capital equipment replacement.

No funds are currently held in special reserves at the reporting date.

(u) Taxation

The controlled entity, E.C.U. Resources for Learning Ltd. (ECURL) trading as Steps Professional Development, is subject to income tax in Australia under the *Income Tax Assessment Act 1997*. Authority has been granted to ECURL to adopt a calendar tax year.

The overseas branches are subject to income tax relating to income and expenditure items attributable to permanent establishments in the UK and the US. The taxation expense represents the sum of tax currently payable and is measured at 31 December each year.

Taxable profit differs from net profit as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The liability for current tax is calculated using tax rates that have been enacted by the reporting date.

(v) Deferred Tax

The University adopts an income statement liability method to account for expected income tax consequences inherent in the financial statements. The provision for deferred income tax liability and the deferred tax assets includes the tax effect (at current tax rates) of differences between income and expense items recognised in different accounting periods for book and tax purposes. The benefit arising from estimated carry-forward tax losses, has also been recorded as a deferred tax asset only where realisation of the asset is considered to be virtually certain. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer virtually certain that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

(w) Comparative figures

Comparative figures have been restated on the AIFRS basis except for financial instruments information which has been prepared under the previous AGAAP Accounting Standard AAS 33 as permitted by AASB 1.36A. The transition to AIFRS for data prepared under AASB 132 and AASB 139 was 1 January 2005.

(x) Rounding

Amounts in the financial statements have been rounded to the nearest thousand dollars.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
3 Revenue from Continuing Operations				
3.1 Commonwealth Government Financial Assistance				
The University received financial assistance from the Commonwealth Government in the reporting period:				
(a) Commonwealth Grants Scheme & Other Grants 35.1				
Commonwealth Grants Scheme	86,907	79,798	86,907	79,798
Indigenous Support Fund	986	1,071	986	1,071
Equity Programs	438	450	438	450
Workplace Reform Programs	1,232	1,170	1,232	1,170
Capital Development Pool	2,129	-	2,129	-
Superannuation Programs	3,681	2,999	3,681	2,999
Total Commonwealth Grants Scheme & Other Grants	95,373	85,488	95,373	85,488
(b) Higher Education Loan Programs 35.2				
HECS-HELP	45,299	44,722	45,299	44,722
FEE-HELP	5,515	5,165	5,515	5,165
Total Higher Education Loan Programs	50,814	49,887	50,814	49,887
(c) Scholarships 35.3				
Australia Postgraduate Awards	874	840	874	840
International Postgraduate Research Scholarships	153	125	153	125
Commonwealth Education Costs Scholarships	932	549	932	549
Commonwealth Accommodation Scholarships	1,327	854	1,327	854
Total Scholarships	3,286	2,368	3,286	2,368
(d) DEST – Research 35.4				
Institutional Grants Scheme	1,825	1,698	1,825	1,698
Research Training Scheme	4,074	3,971	4,074	3,971
Research Infrastructure Block Grants	545	472	545	472
Total DEST – Research	6,444	6,141	6,444	6,141
Total DEST	155,917	143,884	155,917	143,884
(e) Australian Research Council: 35.5				
Discovery				
Discovery – Projects (Large Grants)	359	570	359	570
Total discovery	359	570	359	570
Linkages				
Linkage – Other	665	615	665	615
Total Linkages	665	615	665	615
Other Commonwealth Government Financial Assistance				
National competitive	733	1,085	733	1,085
Other research grants	1,322	1,085	1,322	1,085
Other	366	325	366	325
Total other Commonwealth Government financial assistance	2,421	2,495	2,421	2,495
Total Commonwealth Government Financial Assistance	159,362	147,564	159,362	147,564

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
3.1 Commonwealth Government Financial Assistance (Continued)				
Reconciliation				
Australian Government grants income	108,548	97,677	108,548	97,677
HECS-HELP – Australian Government payments	45,299	44,722	45,299	44,722
Other Australian Government loan programs (FEE-HELP)	5,515	5,165	5,515	5,165
Total Australian Government financial assistance	159,362	147,564	159,362	147,564

3.2 Western Australian Government and Local Government Financial Assistance				
Western Australian Government financial assistance for the following purposes was received by the University during the reporting period:				
WAAPA ¹ @ ECU	6,918	6,996	6,918	6,996
Other	2,041	2,278	2,041	2,278
Total Western Australian Government Financial Assistance	8,959	9,274	8,959	9,274

¹ Western Australian Academy of Performing Arts

3.3 Fees and Charges				
Fees and charges were collected from the following sources during the reporting period:				
Course fees and charges				
Continuing education	2,869	2,959	2,869	2,959
Fee-paying overseas students	38,008	33,984	38,008	33,984
Fee-paying domestic postgraduate students	3,896	3,369	3,896	3,369
Fee-paying domestic undergraduate students	818	706	818	706
Fee-paying domestic non-award students	38	376	38	376
Total course fees and charges	45,629	41,394	45,629	41,394
Other fees and charges				
Charges for student accommodation	1,677	1,535	1,677	1,535
Rental charges	1,284	1,089	1,284	1,089
Seminar and workshop fees	758	685	758	685
Registration fees	1	1	1	1
Examination fees	136	16	136	16
Photocopying fees	375	457	375	457
Library fines	171	27	171	27
Late fees	169	268	169	268
Parking fees	1,284	1,059	1,284	1,059
Student amenities and service fees	947	1,284	947	1,284
Course consumable fee	447	1,154	447	1,154
All other	599	730	599	730
Total other fees and charges	7,848	8,305	7,848	8,305
Total Fees and Charges	53,477	49,699	53,477	49,699

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
3.4 Investment Income				
Interest revenue on loan to subsidiary	-	-	6	-
Interest from current account	706	412	661	390
Interest from bank bills	1,270	1,212	1,270	1,212
Interest from trust accounts	416	-	416	-
Dividends received	291	34	291	34
Total investment income	2,683	1,658	2,644	1,636

3.5 Royalties, Trademarks and Licences				
Royalties	5,404	6,028	3,379	4,600

3.6 Consultancy and Research Contracts				
Research				
Consultancy	686	873	654	818
Contract Research	5,522	5,197	5,522	5,197
Total consultancy and contracts	6,208	6,070	6,176	6,015

3.7 Other Revenue				
Donations, bequests and scholarships	134	262	134	262
Prizes, contributions and sponsorships	207	312	207	312
Commissions and rebates received	382	326	382	326
Expense recoups	130	148	130	148
Insurance claims	19	34	19	34
Box office – WAAPA	231	248	231	248
Miscellaneous income	323	151	323	151
Medical practitioners fees	100	122	100	122
Bad debts recovered	301	1	301	1
Professional development course sales	2,150	1,506	-	-
Other	130	103	40	13
Total Other Revenue	4,107	3,213	1,867	1,617

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
4 Expenses from Continuing Operations				
4.1 Employee Benefits				
Employee Benefits				
Academic				
Salaries	56,589	54,681	56,589	54,681
Redundancy payouts	4,521	763	4,521	763
Contributions to superannuation and pension schemes:				
• Emerging cost	3,510	2,653	3,510	2,653
• Funded	8,093	7,846	8,093	7,846
Long service leave expense	1,795	997	1,795	997
Annual Leave	1,347	1	1,347	1
Other	688	1,167	688	1,167
Total academic	76,543	68,108	76,543	68,108
Non-academic				
Salaries	57,616	57,042	56,054	55,777
Redundancy payouts	2,532	931	2,532	931
Contributions to superannuation and pension schemes:				
• Emerging cost	1,614	1,144	1,467	1,033
• Funded	8,028	7,770	8,028	7,770
Long service leave expense	835	1,721	823	1,707
Annual leave	(89)	(136)	(105)	(151)
Other	220	326	220	312
Total non-academic	70,756	68,798	69,019	67,379
Total employee benefits	147,299	136,906	145,562	135,487
Deferred employee benefits for superannuation 25(2)	3,083	1,008	3,083	1,008
Total employee benefits	150,382	137,914	148,645	136,495
4.2 Depreciation and Amortisation Expense				
Depreciation				
Buildings	9,397	7,553	9,397	7,553
Leasehold improvements	447	270	444	257
Computing equipment	1,489	1,935	1,454	1,914
Other equipment and furniture	2,582	2,467	2,570	2,454
Motor vehicles	107	124	103	121
Library collections	2,616	2,038	2,616	2,038
Total Depreciation Expense	16,638	14,387	16,584	14,337
Amortisation				
Intangible assets	1,915	1,568	1,915	1,568
Total Amortisation Expense	1,915	1,568	1,915	1,568
Total Depreciation and Amortisation Expense	18,553	15,955	18,499	15,905

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
4.3 Repairs and Maintenance				
Buildings maintenance	3,696	4,849	3,696	4,849
Grounds maintenance	449	524	449	524
Other	752	1,190	752	1,190
Total Buildings and Grounds	<u>4,897</u>	<u>6,563</u>	<u>4,897</u>	<u>6,563</u>
4.4 Bad and Doubtful Debts				
Bad debts written off directly	2	128	2	128
Bad debts provided for	714	643	714	643
Total Bad and Doubtful Debts	<u>716</u>	<u>771</u>	<u>716</u>	<u>771</u>
4.5 Finance Costs				
Interest paid	1,348	1,267	1,348	1,267
Total Finance Costs	<u>1,348</u>	<u>1,267</u>	<u>1,348</u>	<u>1,267</u>
4.6 Other Expenses				
Employment on-costs ¹	8,385	8,343	8,293	8,279
Student related expenditure	7,327	7,368	7,327	7,368
Telecommunications	1,454	1,612	1,424	1,590
Non-capitalised equipment	4,604	5,852	4,604	5,852
Computer Software	6,756	6,293	6,756	6,293
Travel, staff development & entertainment	5,909	7,053	5,566	6,781
Operating lease rental expenses	946	954	936	941
Professional and consulting fees	12,066	9,736	11,976	9,409
General Consumables	3,751	2,928	3,225	2,407
Printing, postage and stationery	3,577	3,979	3,416	3,979
Electricity, gas and rates	3,389	3,368	3,260	3,231
Advertising and marketing	3,664	4,036	3,377	3,874
Asset write-offs during the year	5	67	5	67
Other	6,782	4,382	6,292	4,189
Total Other Expenses	<u>68,615</u>	<u>65,971</u>	<u>66,457</u>	<u>64,260</u>

¹ Includes workers' compensation insurance, payroll tax and other employment on-costs. The on-costs liability associated with the recognition of annual leave and long service leave liability is included at note 18 'Provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

		Consolidated		Parent Entity	
		2006	2005	2006	2005
		\$000's	\$000's	\$000's	\$000's
5	Gain on Sale of Assets				
5.1	Gains on disposal of non-current assets				
	<u>Proceeds from sale</u>				
	Property, plant & equipment	91	14,434	91	14,434
	<u>Carrying amount of assets sold</u>				
	Property, plant & equipment	(51)	(189)	(51)	(189)
	Net realised gain on disposal of non-current assets	40	14,245	40	14,245
5.2	Gain on revaluation of investment property				
	Investment Property – Collier Pass, Joondalup	1,932	1,124	1,932	1,124
	Net unrealised gain on revaluation of investment property	1,932	1,124	1,932	1,124

During the year ended 31 December 2006 \$956,482 was recognised as rental income and \$232,007 was recognised as rental expenditure in the Income Statement.

6 Remuneration of Members of the Accountable Authority and Senior Officers

6.1 Remuneration of Members of the Accountable Authority

Names of Persons who were members of the Accountable Authority

For the purposes of the Financial Administration and Audit Act 1985, the University Council, is the Accountable Authority of the University.

The University's Council members during 2006 were:

The Hon. Hendy Cowan (Chancellor) (term 3yrs end 1/3/07)
Prof Kerry O. Cox (Vice-Chancellor)
Mrs Danielle Blain (Pro Chancellor) (term 2yrs 3 mths end 23/10/06)
Mr Stephen Abbott (term 3yrs ending 29/8/08, external appt)
Prof Peter Thompson AM (term 3yrs end 9/10/06, co-option appt)
Ms Jennifer Ballantyne (term 2yrs end 24/6/07, co-option appt)
Mr Serge Walberg (term 3yrs end 19/9/07, external (alumni) appt)
Mr Neil Douglas (term end 17/3/09)
Prof Ron Oliver (term 3yrs end 30/9/09, internal (academic staff) election)
Mr Michael Harris (Appointed 03/06)
Mr John May (term 3yrs end 1/10/06, internal (academic staff) election)
Mrs Karen MacDonald (term 2yrs ending 18/11/07, external appt)
Mr Kempton Cowan (term 3 yrs end 19/12/09)

Mrs Helen Charlesworth (term 3yrs ended 31/12/08, external appt)
Mrs Carol Devitt (term 3yrs ended 17/8/08, co-option appt)
Ms Elizabeth Prime (term 1yr end 29/8/06 external appt)
Ms Leslie Chalmers (apptd May 2005) (term 3yrs end 26/4/08, external appt)
Dr Norman Ashton (appointed Aug 2005) (term 3yrs end 29/8/08, ministerial appt)
Justice Rene Le Miere (appointed Jan 2005) (term 3yrs end 17/8/08, co-option appt)
Assoc Prof Arshad Omari (term 3 yrs end 30/9/09, internal (academic staff) election)
Ms Marilyn Beresford (term 3 yrs end 30/9/09, internal (general staff) election)
Mr Jerry Koh (1 yr term end 4/10/07, (Student Guild member))
Mr James Pollard (1 yr term end 4/10/07, (Student Guild member))
Br Steve Spain (retired Oct 2006) (Student Guild member)
Mr Chilekwa Mwaba (retired Oct 2006) (Student Guild member)

The controlled entity's, (refer to note 26), directors are:

ECU Resources for Learning, Ltd

Mr Geoff Sherwin (Chairman)
Mr Bruce Wilson
Professor John Wood (resigned Dec-06)

Professor William Loudon (resigned Dec-06)
Mr Stephen Kenneth Procter (appointed Feb-06)
Dr Lianne Cretney-Barnes (appointed Feb-06, resigned Dec-06)
Mr Greg Holland (resigned Feb-06)

All directors of ECU Resources for Learning are appointed by resolution of the members of the Accountable Authority (University Council).

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's

6 Remuneration of Members of the Accountable Authority and Senior Officers (Continued)

Remuneration of Members of the Accountable Authority

The number of members of the Accountable Authority, whose total fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

Nil - \$10,000	25	23	21	19
\$10,001 - \$20,000	2	1	-	-
\$20,001 - \$30,000	1	1	-	-
\$100,001 - \$110,000	1	1	1	1
\$110,001 - \$120,000	-	1	-	1
\$130,001 - \$140,000	1	-	1	-
\$160,001 - \$170,000	-	1	-	1
\$170,001 - \$180,000	1	1	1	1
\$370,001 - \$380,000	1	-	1	-
\$790,001 - \$800,000	-	1	-	1

Aggregate Remuneration of Members of the Accountable Authority

	\$825	\$1,393	\$776	\$1,353
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17 members of the Accountable Authority receive no remuneration, fees, superannuation or benefits.

The superannuation included here represents the superannuation expense incurred by the University in respect of the members of the Accountable Authority.

6.2 Names and Positions held of Persons who were Senior Officers of the University

The University's Senior Officers during 2006 were:

Prof Kerry O. Cox, Vice-Chancellor	Prof Anthony Watson, Executive Dean, Faculty of CHS
Mr Warren Snell, Vice-President (Resources) and Chief Financial Officer	Prof Robyn Quin, Executive Dean, Faculty of EA
Prof Patrick Garnett, Deputy Vice-Chancellor (Research and Operations)	Prof Robert Harvey, Executive Dean, Faculty of BPM
Prof John Wood, Deputy Vice-Chancellor (Students and Teaching)	Prof Andrew Taggart, Executive Dean, Faculty of RPS
Dr Susan King, Executive Director, Governance and Planning	Prof William Loudon, Executive Dean, Faculty of CSESS (resigned)
Prof Neil Tuckwell, Executive Dean, Faculty of RPS (retired)	
Mr Ross Bindon (Subsidiary), Chief Executive Officer	

Remuneration of Senior Officers

The number of Senior Officers other than Senior Officers reported as members of the Accountable Authority, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

\$90,001 - \$100,000	1	1	1	1
\$130,001 - \$140,000	-	1	-	-
\$140,001 - \$150,000	1	-	-	-
\$170,001 - \$180,000	1	1	1	1
\$190,001 - \$200,000	-	1	-	1
\$200,001 - \$210,000	1	-	1	-
\$220,001 - \$230,000	1	2	1	2
\$230,001 - \$240,000	-	2	-	2
\$240,001 - \$250,000	3	-	3	-
\$250,001 - \$260,000	-	1	-	1
\$260,001 - \$270,000	-	2	-	2
\$270,001 - \$280,000	2	-	2	-
\$340,001 - \$350,000	1	-	1	-
\$370,001 - \$380,000	1	-	1	-
\$790,001 - \$800,000	-	1	-	1

Aggregate Remuneration of Senior Officers:

	\$2,839	\$3,083	\$2,697	\$2,946
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The superannuation included here represents the superannuation expense incurred by the University in respect of Senior Officers other than Senior Officers reported as members of the Accountable Authority.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated 2006 \$000's	2005 \$000's	Parent Entity 2006 \$000's	2005 \$000's
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7 Remuneration of Auditors

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators	189	132	162	118
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The consolidated amount for remuneration of auditors is indicative only.

8 Income Tax

Income Tax Expense

Income tax is in relation to the Controlled Entity E.C.U Resources for Learning Ltd. which includes overseas branches.

9 Trade and Other Receivables

Current

Trade debtors	10,636	10,602	10,302	10,140
Provision for doubtful debts	(1,584)	(1,263)	(1,584)	(1,262)
	9,052	9,339	8,718	8,878

Other

Deferred Government Contribution for Superannuation	3,128	3,099	3,128	3,099
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Total Current

	12,180	12,438	11,846	11,977
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Non-Current

Loans to related parties	-	200	111	325
Deferred Government Contribution for Superannuation	29,664	32,776	29,664	32,776

Total Non-Current

	29,664	32,976	29,775	33,101
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10 Inventories

Current

Trading stock	2,011	1,898	1,838	1,780
Inventory – Land under development	23,138	-	23,138	-
	25,149	1,898	24,976	1,780

Inventory – Land under Development includes land and development costs relating to Stage 1 and Stage 2 of the Churchlands campus redevelopment, due to be released to the public for sale from March 2007. As at reporting date, development work for Stage 1 and Stage 2 was still in progress. The remaining stages of the redevelopment consist of land scheduled for future development but currently occupied and used by the University for teaching purposes and has been disclosed as Property, Plant and Equipment at Note 13.

11 Other Financial Assets

Current

Bank bills	6,000	5,000	6,000	5,000
Floating rate notes	5,004	-	5,004	-
	11,004	5,000	11,004	5,000

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

Non-current

Floating rate notes	-	5,052	-	5,052
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Investments

IBT Education Limited	860	900	860	900
Diminution in value of investments	(80)	(180)	(80)	(180)

Total non-current	780	5,772	780	5,772
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(400,000 Ordinary Shares at a par value of \$1.00 each: Market Value of \$1.95 per share as at 31st December 2006)

12 Other Non-Financial Assets

Current

Accrued income	174	223	64	177
Advances and prepayments	424	1,045	354	987
Future income tax benefit	-	113	-	-

Total current	598	1,381	418	1,164
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Non-current

Deferred income tax asset	103	-	-	-
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EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

13 Property, Plant, Equipment and Vehicles

Reconciliations

Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the current financial year are set out below.

	Land \$000's	Buildings \$000's	Leasehold Improvements \$000's	Work in progress \$000's	Computing equipment \$000's	Other equipment and furniture \$000's	Motor vehicles \$000's	Leased motor vehicles \$000's	Works of Art \$000's	Library collections \$000's	Total \$000's
Consolidated											
As at 31 December 2006											
Opening net book amount	149,445	322,532	8,895	24,473	2,635	7,703	285	-	6,745	8,194	530,907
Adjustment to opening net book amount	-	-	10	-	1	(6)	-	-	-	-	5
Restated opening book net amount	149,445	322,532	8,905	24,473	2,636	7,697	285	-	6,745	8,194	530,912
Additions/transfers	-	40,444	14	44,642	657	1,964	26	-	90	2,652	90,489
Disposals/transfers	(15,788)	-	-	(47,794)	(8)	(58)	(47)	-	-	-	(63,695)
Accumulated depreciation on disposals	-	-	-	-	2	10	34	-	-	-	46
Write-offs during the year	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation on write-offs	-	-	-	-	-	-	-	-	-	-	-
Net foreign currency exchange difference from the translation of a foreign operation	-	-	2	-	-	1	-	-	-	-	3
Revaluation increments/(decrements)	55,418	41,764	2,797	-	-	-	-	-	1,988	-	101,967
Depreciation	-	(9,397)	(447)	-	(1,488)	(2,582)	(107)	-	-	(2,616)	(16,637)
Reclassifications in/(out)	-	-	-	-	(2)	3	-	-	-	-	1
Carrying amount at end of year	189,075	395,343	11,271	21,321	1,797	7,035	191	-	8,823	8,230	643,086
At 31 December 2006											
-Cost	-	-	-	21,321	12,435	22,477	833	-	-	10,846	67,912
-Valuation	189,075 ^(a)	395,343 ^(a)	11,726	-	-	-	-	-	8,823	-	604,967
Accumulated depreciation	-	-	(455)	-	(10,638)	(15,442)	(642)	-	-	(2,616)	(29,793)
Net book amount	189,075	395,343	11,271	21,321	1,797	7,035	191	-	8,823	8,230	643,086

^(a) Land and buildings were revalued as at 31 December 2006 by an independent professional valuer. The fair value of all land and buildings has been determined by reference to recent market transactions. Refer to note 2(e) Property, Plant and Equipment.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

13 Property, Plant, Equipment and Vehicles (Continued)

	Land \$000's	Buildings \$000's	Leasehold Improvements \$000's	Work in progress \$000's	Computing equipment \$000's	Other equipment and furniture \$000's	Motor vehicles \$000's	Leased motor vehicles \$000's	Works of Art \$000's	Library collections \$000's	Total \$000's
Consolidated											
As at 1 January 2005											
Opening net book amount	134,769	284,151	5,334	11,695	2,453	7,964	509	13	6,674	7,179	460,741
Additions/transfers	-	9,833	2,326	23,544	2,102	2,172	59	-	71	3,068	43,175
Disposals/transfers	-	-	-	(10,766)	(120)	(353)	(336)	-	-	-	(11,575)
Accumulated depreciation on disposals	-	-	-	-	117	338	165	-	-	-	620
Write-offs during the year	-	-	(267)	-	(1,466)	(841)	-	-	-	(15)	(2,589)
Accumulated depreciation on write-offs	-	-	-	-	1,463	792	-	-	-	-	2,255
Net foreign currency exchange difference from the translation of a foreign operation	-	-	(2)	-	2	(3)	-	(1)	-	-	(4)
Revaluation increments/(decrements)	14,676	36,101	1,774	-	-	-	-	-	-	-	52,551
Depreciation	-	(7,553)	(270)	-	(1,933)	(2,467)	(121)	(3)	-	(2,038)	(14,385)
Adjustment to 2004 costs	-	-	-	-	17	101	-	-	-	-	118
Carrying amount at end of year	149,445	322,532	8,895	24,473	2,635	7,703	276	9	6,745	8,194	530,907
At 31 December 2005											
-Cost	-	-	41	24,473	11,775	20,583	827	26	-	10,232	67,957
-Valuation	149,445	322,532	8,871	-	-	-	-	(17)	6,745	-	487,576
Accumulated depreciation	-	-	(17)	-	(9,140)	(12,880)	(551)	-	-	(2,038)	(24,626)
Net book amount	149,445	322,532	8,895	24,473	2,635	7,703	276	9	6,745	8,194	530,907

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

13 Property, Plant, Equipment and Vehicles (Continued)

	Land \$000's	Buildings \$000's	Leasehold Improvements \$000's	Work in progress \$000's	Computing equipment \$000's	Other equipment and furniture \$000's	Motor vehicles \$000's	Leased motor vehicles \$000's	Works of Art \$000's	Library collections \$000's	Total \$000's
Parent Entity											
As at 31 December 2006											
Opening net book amount	149,445	322,532	8,871	24,473	2,581	7,658	276	-	6,745	8,194	530,775
Additions/transfers	-	40,444	-	44,642	613	1,959	26	-	90	2,652	90,426
Disposals/transfers	(15,788)	-	-	(47,794)	(8)	(58)	(47)	-	-	-	(63,695)
Accumulated depreciation on disposals	-	-	-	-	2	10	34	-	-	-	46
Write-offs during the year	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation on write-offs	-	-	-	-	-	-	-	-	-	-	-
Net foreign currency exchange difference from the translation of a foreign operation	-	-	-	-	-	-	-	-	-	-	-
Revaluation increments/(decrements)	55,418	41,764	2,797	-	-	-	-	-	1,988	-	101,967
Depreciation	-	(9,397)	(444)	-	(1,454)	(2,570)	(103)	-	-	(2,616)	(16,584)
Carrying amount at end of year	189,075	395,343	11,224	21,321	1,734	6,999	186	-	8,823	8,230	642,935
At 31 December 2006											
-Cost	-	-	-	21,321	12,188	22,377	806	-	-	10,846	67,538
-Valuation	189,075 ^(a)	395,343 ^(a)	11,668	-	-	-	-	-	8,823	-	604,909
Accumulated depreciation	-	-	(444)	-	(10,454)	(15,378)	(620)	-	-	(2,616)	(29,512)
Net book amount	189,075	395,343	11,224	21,321	1,734	6,999	186	-	8,823	8,230	642,935

^(a) Land and buildings were revalued as at 31 December 2006 by an independent professional valuer. The fair value of all land and buildings has been determined by reference to recent market transactions. Refer to note 2(e) Property, Plant and Equipment.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

13 Property, Plant, Equipment and Vehicles (Continued)

	Land \$000's	Buildings \$000's	Leasehold Improvements \$000's	Work in progress \$000's	Computing equipment \$000's	Other equipment and furniture \$000's	Motor vehicles \$000's	Leased motor vehicles \$000's	Works of Art \$000's	Library collections \$000's	Total \$000's
Parent Entity											
As at 1 January 2005											
Opening net book amount	134,769	284,151	5,296	11,695	2,387	7,909	509	-	6,674	7,178	460,568
Additions/transfers	-	9,833	2,325	23,544	2,096	2,167	59	-	71	3,068	43,163
Disposals/transfers	-	-	-	(10,766)	(120)	(353)	(336)	-	-	-	(11,575)
Accumulated depreciation on disposals	-	-	-	-	117	338	165	-	-	-	620
Write-offs during the year	-	-	(267)	-	(1,466)	(841)	-	-	-	(15)	(2,589)
Accumulated depreciation on write-offs	-	-	-	-	1,463	792	-	-	-	-	2,255
Net foreign currency exchange difference from the translation of a foreign operation	-	-	-	-	-	-	-	-	-	-	-
Revaluation increments/(decrements)	14,676	36,101	1,774	-	-	-	-	-	-	-	52,551
Depreciation	-	(7,553)	(257)	-	(1,913)	(2,455)	(121)	-	-	(2,037)	(14,336)
Adjustment to 2004 costs	-	-	-	-	17	101	-	-	-	-	118
Carrying amount at end of year	149,445	322,532	8,871	24,473	2,581	7,658	276	-	6,745	8,194	530,775
At 31 December 2005											
-Cost	-	-	-	24,473	11,583	20,475	827	-	-	10,232	67,590
-Valuation	149,445	322,532	8,871	-	-	-	-	-	6,745	-	487,593
Accumulated depreciation	-	-	-	-	(9,002)	(12,817)	(551)	-	-	(2,038)	(24,408)
Net book amount	149,445	322,532	8,871	24,473	2,581	7,658	276	-	6,745	8,194	530,775

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
14 Investment Property				
Land	3,200	2,340	3,200	2,340
Building	9,293	8,221	9,293	8,221
Total investment property	12,493	10,561	12,493	10,561
Reconciliation				
Balance as at 1 January	10,561	9,437	10,561	9,437
Net gain on revaluation	1,932	1,124	1,932	1,124
Balance as at 31 December	12,493	10,561	12,493	10,561
Operating leases (as lessor)				
Within one year	598	581	598	581
Later than one year but not later than 5 years	2,578	2,503	2,578	2,503
Later than 5 years	2,902	3,575	2,902	3,575
	6,078	6,659	6,078	6,659

The investment property comprises an office building on Collier Pass, Joondalup which is leased to a third party. The property is not used in the University's operations but held for rental yield and capital appreciation. The revaluation of the investment property was performed in December 2006 determined from market-based evidence by appraisal undertaken by independent professional valuers.

15 Intangibles				
Computer Software				
Callista Student Records System				
At Cost	7,149	7,149	7,149	7,149
Accumulated Amortisation	(4,315)	(2,397)	(4,315)	(2,397)
	2,834	4,752	2,834	4,752
Reconciliation				
Opening net book amount	7,149	6,216	7,149	6,216
Adjustments	-	933	-	933
Accumulated Amortisation	(4,315)	(2,397)	(4,315)	(2,397)
Closing net book amount	2,834	4,752	2,834	4,752

16 Trade and Other Payables				
Current				
OS-HELP Liability to Australian Government	12	90	12	90
CGS Liability to Australian Government	15,774	5,056	15,774	5,056
Trade payables	6,526	3,084	6,139	2,870
Total Current Payables	22,312	8,230	21,925	8,016
Non-Current				
DETWA	340	606	-	-
	340	606	-	-

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

Consolidated	Parent Entity		
2006	2005	2006	2005
\$000's	\$000's	\$000's	\$000's

17 Interest Bearing Liabilities

Current

WA Treasury Corporation	181	3,175	181	3,175
Homeswest	-	333	-	333
Total Current	181	3,508	181	3,508

Non-Current

WA Treasury Corporation	36,639	20,820	36,639	20,820
Total Non-Current	36,639	20,820	36,639	20,820

Details of the interest-bearing liabilities as at balance date are as follows:

Description of the Borrowing	Principal outstanding 31/12/06 \$000's	Principal outstanding 31/12/05 \$000's	Current annual interest rate 31/12/06 %	Maturity date
Student Housing (Mount Lawley)	-	333	-	December 2006
Campus consolidation	5,000	-	6.45	December 2013
Campus West	10,000	10,000	5.20	July 2008
Campus West	5,000	5,000	6.12	January 2009
Campus West	4,000	4,000	5.76	January 2010
Campus West	5,000	3,000	5.84	February 2006
Campus West	6,000	-	6.28	August 2011
Academy Stagehouse	1,820	1,995	6.27	October 2017
	36,820	24,328		

18 Provisions

Current

Employee benefits				
Annual leave (a)	3,150	2,014	3,054	1,935
Toil	89	109	89	109
Long service leave (b)	7,769	8,374	7,769	8,374
Superannuation attributable to long service leave, annual leave and toil	1,759	1,668	1,759	1,668
Superannuation attributable to GESB	3,128	3,099	3,128	3,099
Staff bonuses	631	737	631	737
	16,526	16,001	16,430	15,922
Other				
Provision for income tax	78	-	-	-
Employee on costs	605	674	605	674
	683	674	605	674
Total Current	17,209	16,675	17,035	16,596

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
18 Provisions (Continued)				
Non-Current				
Employee benefits				
Long service leave (b)	5,010	5,691	4,946	5,637
Superannuation attributable to long service leave	846	916	846	916
Superannuation attributable to GESB	29,664	32,776	29,664	32,776
	35,520	39,383	35,456	39,329
Other				
Deferred tax liability	26	7	-	-
Employee on-costs	314	368	314	368
Other	(66)	(73)	(66)	(73)
	274	302	248	295
Total Non-Current	35,794	39,685	35,704	39,624
Total Superannuation attributable to GESB (refer to note 25)				
Current	3,128	3,099	3,128	3,099
Non-current	29,664	32,776	29,664	32,776
	32,792	35,875	32,792	35,875
Employee Benefits				
The aggregate employee benefits liability recognised and included in the financial statements is as follows:				
Provision for employee benefits:				
Current	16,526	16,001	16,430	15,922
Non-current	35,520	39,383	35,456	39,329
	52,046	55,384	51,886	55,251
(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:				
Within 12 months of reporting date	1,844	1,287	1,748	1,208
More than 12 months after reporting date	1,306	727	1,306	727
	3,150	2,014	3,054	1,935
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:				
Within 12 months of reporting date	1,025	1,026	1,025	1,026
More than 12 months after reporting date	6,744	7,348	6,744	7,348
	7,769	8,374	7,769	8,374
Movements in other provisions				
Movements in each class of provisions during the financial year other than employee benefits are set out below.				
Employment on-costs				
Carrying amount at start of year	1,042	1,016	1,042	1,016
Net additional provisions recognised	(123)	26	(123)	26
Carrying amount at end of year	919	1,042	919	1,042

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
18 Provisions (Continued)				
Staff Bonuses				
Carrying amount at start of year	737	686	737	686
Additional provisions recognised	631	737	631	737
Payments/other sacrifices of economic benefits	(737)	(686)	(737)	(686)
Carrying amount at end of year	631	737	631	737

19 Other Liabilities				
Current				
Financial assistance and fees received in advance	7,182	10,129	7,087	10,129
Accrued expenses	13,614	9,046	13,457	8,625
Total current other liabilities	20,796	19,175	20,544	18,754

20 Reserves				
Balance at start of year	222,471	169,958	222,509	169,958
Net asset revaluation increments / (decrements):				
Land	55,418	14,676	55,418	14,676
Buildings ¹	41,764	37,875	41,764	37,875
Leasehold properties	2,797	-	2,797	-
Works of art	1,988	-	1,988	-
Movement for the year	101,967	52,551	101,967	52,551
Balance at End of Year	324,438	222,509	324,476	222,509
Foreign Currency Translation Reserve	57	(38)	-	-
Total Reserves	324,495	222,471	324,476	222,509

¹ Buildings – As part of the revaluation of the Churchlands campus, certain buildings have/will be decommissioned during the period 2003 to 2007. Their valuations reflect their remaining useful life.

21 Retained Surplus				
Retained surplus at the beginning of the year	286,758	264,499	286,559	264,276
Adjustment to prior year net operating result	6	-	-	-
Net operating result attributable to the parent entity	11,119	22,259	10,800	22,283
Retained surplus at the end of the year	297,883	286,758	297,359	286,559

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
22 Notes to the Cash Flow Statement				
(a) Reconciliation of cash				
Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:				
Cash				
Unrestricted cash assets				
Cash at bank	13,714	8,397	12,758	7,658
Cash held in imprests	27	27	27	27
Total Unrestricted Cash Assets	13,741	8,424	12,785	7,685
Restricted Cash Assets				
ECU Foundation (see note 32)	4,017	3,819	4,017	3,819
	4,017	3,819	4,017	3,819
Total Cash and Cash Equivalents	17,758	12,243	16,802	11,504
(b) Non-cash financing and investing activities				
During the financial year, there were no assets/liabilities transferred/assumed from other Universities or government agencies and therefore not reflected in the Cash Flow Statement.				
(c) Reconciliation of profit from ordinary activities to net cash flows provided by operating activities				
Net operating result	11,119	22,259	10,800	22,283
Non-cash items:				
Depreciation and amortisation expense	18,553	15,955	18,499	15,905
Revaluation of Investment Property	(1,932)	(1,124)	(1,932)	(1,124)
Doubtful debts and bad debts written off	716	771	716	771
Provision for employee benefits	(342)	(3,304)	(339)	(3,330)
Provision for diminution in investments	(53)	180	(53)	180
(Profit)/loss on sale of assets	(91)	(14,245)	(91)	(14,245)
Net loss on asset write-offs	51	67	51	67
Repayment of DEST CGS advance	-	(10,000)	-	(10,000)
Prepayment of withholding tax to overseas authority	(28)	(61)	(28)	(61)
Unrealised foreign exchange loss (Gain)	26	37	-	-
Transfer of Land to inventory	15,787	-	15,787	-
Changes in assets and liabilities:				
(Increase) decrease in accrued income	49	278	113	236
(Increase) decrease in accounts receivable	(529)	1,072	(640)	1,162
(Increase) decrease in tax assets	10	(17)	-	-
(Increase) decrease in advances and prepayments	621	1	633	7
(Increase) decrease in inventories	(23,250)	(50)	(23,195)	(6)
Increase (decrease) in accounts payable	(1,982)	3,465	(1,888)	3,650
Increase (decrease) in fees received in advance	12,830	4,802	12,732	4,802
Increase (decrease) in accrued expenses	4,635	4,480	4,831	4,062
Increase (decrease) in interest-bearing liabilities	-	(11)	-	-
Increase (decrease) in tax liabilities	97	(36)	-	-
(Increase) decrease in GST recoverable/payable	92	(265)	92	(265)
(Increase) decrease in formation costs	-	-	-	-
Net Cash provided by/(used in) Operating Activities	36,379	24,254	36,088	24,094

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated	Parent Entity	
	2006	2005	2006
	\$000's	\$000's	\$000's

23 Commitments for Expenditure

(a) Capital expenditure commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 2 years	81,166	79,733	81,166	79,733
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The capital commitments include amounts for:

Infrastructure	81,166	79,733	81,166	79,733
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Capital expenditure commitments

The major capital expenditure commitments for capital works expected to be completed within two years are as follows:

Project Title	Year Project first Budgeted for	Year for Completion	Original Budgeted Cost	Current Expenditure	Cost to Complete	Comments
Joondalup						
Library and Technology Centre	2005	2007	34,350	35,859	343	Adjusted to include SSC accommodation
Lecture Theatre (350 Seat)	2003	2008	2,800	290	6,260	Change of scope and cost escalation
Health & Wellness Building	2004	2008	20,000	15,469	20,031	Change of scope and cost escalation
Existing Library Building Refurbishment Faculty C,H&S	2005	2008	3,523	5	2,995	Reduced scope
Refurbishment (Buildings 5, 17 & 19)	2005	2007	1,000	70	1,170	Cost escalation
Refit for Campus Consolidation (bldg 2, 8, 10, 26, 30)	2006	2008	2,150	-	2,170	No significant change
Southern Car Park (ongrade 200 Bays)	2006	2007	600	-	600	As per plan
Demountable Complex Infrastructure	2006	2007	300	184	116	As per plan
Refit for New Requirements	2007	2011	5,000	-	5,000	As per plan
Mount Lawley						
ECU/HS (2 Level Car Park)	2003	2006	1,600	2,235	31	Change of scope and cost escalation
Student Central Relocation to Building 3	2004	2007	1,700	1,503	697	Change of scope and cost escalation
Business and Law Building	2006	2009	25,650	1,285	24,585	No significant change
Refit for Campus Consolidation (bldg 3,4,5,15)	2006	2008	1,960	-	1,960	As per plan
Bldg 8 - Library Facilities	2006	2008	3,000	-	3,000	As per plan
Site Services Infrastructure	2006	2008	500	7	2,108	Reduced scope
Thermal Storage Tank	2005	2009	8,850	-	5,100	As per plan
Refit for New Requirements	2007	2011	5,000	-	5,000	As per plan
Total			117,983	56,907	81,166	

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
(b) Operating lease commitments				
Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities, are payable as follows:				
Within 1 year	592	899	519	831
Later than 1 year and not later than 5 years	508	651	222	380
Later than 5 years	211	56	-	-
Total Operating Lease Commitments	1,311	1,606	741	1,211
Representing:				
Cancellable operating leases	1,311	1,606	741	1,211
(c) Finance lease commitments				
Finance lease commitments are payable as follows:				
Within 1 year	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-
Minimum lease payments	-	-	-	-
Total Lease Liability	-	-	-	-
Finance lease liability on equipment capitalised				
Current	-	-	-	-
Non Current	-	-	-	-
	-	-	-	-
(d) Other expenditure commitments				
Commitments in relation to purchase orders, are payable as follows:				
Within 1 year	4,000	2,189	4,000	2,189

24 Contingent Liabilities

In addition to the liabilities incorporated in the financial statements, the University has the following contingent liability:

Native title claims have been made on the University land for which judgement was handed down for on 19 September 2006. It was held that Native Title exists in the area which was the subject of the claim. The existence of these Native Title rights is currently being appealed.

25 Superannuation

The University contributes to the following superannuation schemes on behalf of its employees:

1. UniSuper Limited

Defined Benefit Division (DBD) / Investment Choice (ICP)

The UniSuper Defined Benefit Division (DBD) is a defined benefit plan under Superannuation Law but, as a result of amendments to Clause 34 of UniSuper, is a defined contribution plan under Accounting Standard AASB 119. The employer's contribution rate as at 31st December 2006 was 7% for staff contributing 3.5% and 14% for staff contributing 7% of their salary.

As at 30 June 2006 the assets of the DBD in aggregate were estimated to be \$958 million in excess of vested benefits. The vested benefits are benefits which are not conditional upon continued membership (or any factor other than leaving the service of the participating institution) and include the value of CPI indexed pensions being provided by the DBD.

As at 30 June 2006 the assets of the DBD in aggregate were estimated to be \$1,834 million in excess of accrued benefits. The accrued benefits have been calculated as the present value of expected future benefit payments to members and CPI indexed pensioners which arise from membership of UniSuper up to the reporting date.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

25 Superannuation (Continued)

The vested benefit and accrued benefit liabilities were determined by the Fund's actuary, Russell Employee Benefits, using the actuarial demographic assumptions outlined in their report dated 13 July 2006 on the actuarial investigation of the DBD as at 31 December 2005. The financial assumptions used were:

	Vested Benefits	Accrued Benefits
Gross of tax investment return	7.0% p.a.	8.3% p.a.
Net of tax investment return	6.5% p.a.	7.8% p.a.
Consumer Price Index	2.5% p.a.	2.5% p.a.
Inflationary salary increases long term	3.5% p.a.	3.5% p.a.
Inflationary salary increases next 3 years	5.0% p.a.	5.0% p.a.

Additional promotional salary increases are assumed to apply based on past experience.

Assets have been included at their net market value, i.e. allowing for realisation costs.

2. Government Employees Superannuation Board

Unfunded Pension and Unfunded Gold State (Lump sum) Schemes

The University has in its staffing profile a number of employees who are members of the Government Employees Superannuation Board (GESB) Scheme. As the Employer, the University is required to contribute to the scheme as employees are paid a pension or lump sum pay out. Consequently, an unfunded liability has been created. The Commonwealth Government is committed to reimbursing the University for payments actually made to the scheme for these emerging costs.

Pension Scheme

Pension Scheme members receive pension benefits on retirement, death or invalidity. The Fund Share of the pension benefit, which is based on the member's contributions plus investment earnings, may be commuted to a lump sum benefit. The employers do not bear the cost associated with indexation of any pension arising from the Fund Share. The State Share of the pension benefit, which is fully employer-financed, cannot be commuted to a lump sum benefit.

Reconciliation of the Present Value of the Defined Benefit Obligation

Financial year ending	31 December 2006	31 December 2005
Pension Scheme	(\$'000s)	(\$'000s)
Present value of defined benefit obligations at beginning of the year	32,310	32,708
(+) Current service cost	4	8
(+) Interest cost	1,629	1,671
(+) Contributions by Scheme participants	-	-
(+) Actuarial (gains)/losses	(590)	366
(-) Benefits paid	2,611	2,443
(+) Transfers in	-	-
(+) Past service cost	-	-
(+) Curtailments	-	-
(+) Settlements	-	-
(+) Exchange rate changes	-	-
Present value of defined benefit obligations at end of the year	30,742	32,310

These defined benefit obligations are wholly unfunded, such that there are no Assets. The employer contributes, as required, to meet the benefits paid.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

25 Superannuation (Continued)

Reconciliation of the Fair Value of Scheme Assets

Financial year ending	31 December 2006	31 December 2005
Pension Scheme	(\$'000s)	(\$'000s)
Fair value of Scheme assets at beginning of the year	-	-
(+) Expected return on Scheme assets	-	-
(+) Actuarial gains/(losses)	-	-
(+) Employer contributions	2,611	2,443
(+) Contributions by Scheme participants	-	-
(-) Benefits paid	2,611	2,443
(+) Transfers in	-	-
(-) Contributions to accumulation section	-	-
(+) Settlements	-	-
(+) Exchange rate changes	-	-
Fair value of Scheme assets at end of the year	-	-

Reconciliation of the Assets and Liabilities Recognised in the Balance Sheet

As at	31 December 2006	31 December 2005
Pension Scheme	(\$'000s)	(\$'000s)
Defined Benefit Obligation	30,742	32,310
(-) Fair value of assets	-	-
Deficit/(surplus)	30,742	32,310
(-) Unrecognised past service cost	-	-
(-) Unrecognised net (gain)/loss	-	-
(+) Adjustment for limitation on net asset	-	-
Liability/(asset)	30,742	32,310

Expense Recognised in Income Statement

Financial year ending	31 December 2006	31 December 2005
Pension Scheme	(\$'000s)	(\$'000s)
Current Service Cost	4	8
Interest cost	1,629	1,671
Expected return on assets	-	-
Actuarial loss/(gain)	(590)	366
Past service cost	-	-
Movement in limitation on net asset	-	-
Effect of curtailments/settlements	-	-
Superannuation expense/(income)	1,043	2,045

Scheme Assets

There are no assets in the Pension Scheme to support the State Share of the Benefit. Hence, there is

- No fair value of Scheme assets;
- No asset allocation of Scheme assets;
- No assets used by the employer;
- No expected return of Scheme assets;
- No actual return on Scheme assets.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

25 Superannuation (Continued)

Principal Actuarial Assumptions Used

	31 December 2006	31 December 2005
Discount rate (active members)	5.98% pa	5.27% pa
Discount rate (pensioners)	5.98% pa	5.27% pa
Expected salary increase rate	4.50% pa	4.50% pa
Expected pension increase rate	2.50% pa	2.50% pa

The discount rate is based on the 10 year Government bond rate at the relevant date. The decrement rates used (eg mortality and retirement rates) are based on those used at the last actuarial valuation for the Schemes.

Historical Information

Financial year ending	31 December 2006	31 December 2005
Pension Scheme	(\$'000s)	(\$'000s)
Present value of defined benefit obligation	30,742	32,310
Fair value of Scheme assets	-	-
(Surplus)/deficit in Scheme	30,742	32,310
Experience adjustments (gain)/loss - Scheme assets	-	-
Experience adjustments (gain)/loss - Scheme liabilities	874	194

The experience adjustment for Scheme liabilities represents the actuarial loss (gain) due to a change in the liabilities arising from the Scheme's experience (eg membership movements, unit entitlements) and excludes the effect of the changes in assumptions (eg movements in the bond rate and changes in pensioner mortality assumptions).

Gold State Super (transferred benefits)

Some former Pension Scheme members have transferred to Gold State Super. In respect of their transferred benefit the members receive a lump sum benefit at retirement, death or invalidity which is related to their salary during their employment and indexed during any deferral period after leaving public sector employment.

Reconciliation of the Present Value of the Defined Benefit Obligation

Financial year ending	31 December 2006	31 December 2005
Gold State Super	(\$'000s)	(\$'000s)
Present value of defined benefit obligations at beginning of the year	3,212	3,865
(+) Current service cost	-	-
(+) Interest cost	150	182
(+) Contributions by Scheme participants	-	-
(+) Actuarial (gains)/losses	157	118
(-) Benefits paid	1,469	952
(+) Transfers in	-	-
(+) Past service cost	-	-
(+) Curtailments	-	-
(+) Settlements	-	-
(+) Exchange rate changes	-	-
Present value of defined benefit obligations at end of the year	2,050	3,212

These defined benefit obligations are wholly unfunded, such that there are no Assets. The employer contributes, as required, to meet the benefits paid.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

25 Superannuation (Continued)

Reconciliation of the Fair Value of Scheme Assets

Financial year ending	31 December 2006	31 December 2005
Gold State Super	(\$'000s)	(\$'000s)
Fair value of Scheme assets at beginning of the year	-	-
(+) Expected return on Scheme assets	-	-
(+) Actuarial gains/(losses)	-	-
(+) Employer contributions	1,469	952
(+) Contributions by Scheme participants	-	-
(-) Benefits paid	1,469	952
(+) Transfers in	-	-
(-) Contributions to accumulation section	-	-
(+) Settlements	-	-
(+) Exchange rate changes	-	-
Fair value of Scheme assets at end of the year	-	-

Reconciliation of the Assets and Liabilities Recognised in the Balance Sheet

As at	31 December 2006	31 December 2005
Gold State Super	(\$'000s)	(\$'000s)
Defined Benefit Obligation	2,050	3,212
(-) Fair value of assets	-	-
Deficit/(surplus)	2,050	3,212
(-) Unrecognised past service cost	-	-
(-) Unrecognised net (gain)/loss	-	-
(+) Adjustment for limitation on net asset	-	-
Liability/(asset)	2,050	3,212

Expense Recognised in Income Statement

Financial year ending	31 December 2006	31 December 2005
Gold State Super	(\$'000s)	(\$'000s)
Current Service Cost	-	-
Interest cost	150	182
Expected return on assets	-	-
Actuarial loss/(gain)	157	118
Past service cost	-	-
Movement in limitation on net asset	-	-
Effect of curtailments/settlements	-	-
Superannuation expense/(income)	307	299

Scheme Assets

There are no assets in Gold State Super for current employees to support the transferred benefits. Hence, there is

- No fair value of Scheme assets;
- No asset allocation of Scheme assets;
- No assets used by the employer;
- No expected return of Scheme assets;
- No actual return on Scheme assets.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

25 Superannuation (Continued)

Principal Actuarial Assumptions Used

Gold State Super	31 December 2006	31 December 2005
Discount rate (active members)	5.98% pa	5.27% pa
Discount rate (pensioners)	5.98% pa	5.27% pa
Expected salary increase rate	4.50% pa	4.50% pa
Expected pension increase rate	2.50% pa	2.50% pa

The discount rate is based on the 10 year Government bond rate at the relevant date. The decrement rates used (eg mortality and retirement rates) are based on those used at the last actuarial valuation for the Schemes.

Historical Information

Financial year ending	31 December 2006	31 December 2005
Gold State Super	(\$'000s)	(\$'000s)
Present value of defined benefit obligation	2,050	3,212
Fair value of Scheme assets	-	-
(Surplus)/deficit in Scheme	2,050	3,212
Experience adjustments (gain)/loss - Scheme assets	-	-
Experience adjustments (gain)/loss - Scheme liabilities	223	111

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
Reconciliation of income and expenses				
Total liability as at the end of the year	32,792	35,875	32,792	35,875
Total liability as at the end of the previous year	35,875	36,883	35,875	36,883
Amount recognised as income and expenditure	3,083	1,008	3,083	1,008

26 Subsidiaries

Name of Entity	Address	Principal Activities	Country of Incorporation	Class of Shares	Equity Holding	
					2006 %	2005 %
E.C.U Resources for Learning Ltd (ECURL)	Edith Cowan University Churchlands Campus Pearson Street Churchlands WA 6018	Develop and deliver professional development resources for teaching professions	WA	Australian Public Company, Limited by Guarantee	100	100

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

27 Interests in Joint Ventures

The University participates in a number of research joint ventures. These operations are not significant to the University and there is no separate disclosure for 2006 in accordance with the Australian Accounting Standard AASB 131 'Interests in Joint Ventures'.

Unincorporated Joint Venture – National Network Tele Test Facility

The University participates in a collaborative arrangement with other parties to operate a virtual test facility that aids the research and industry communities to test and prototype Very Large Scale Integrated (VLSI) circuits and other System-On-Chip (SOC) devices, prior to moving into the manufacturing stage. This collaborative arrangement also shares the characteristics of a joint venture operation. The University's contributions and expenses are included in the Income Statement. The contributions include funding from the Commonwealth Government and external sources. The University has sole and exclusive ownership of the assets employed in the joint venture totalling \$2.2 million (2005 \$3.2 million). These are included in the Balance Sheet.

To the best of our knowledge and after having taken reasonable steps, there are no material capital expenditure commitments or no known material contingent liabilities relating to joint ventures.

28 Related Parties

	Consolidated		Parent Entity	
	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's
Loans to related parties				
Loan advanced to subsidiary ²	-	-	125	125
Amortisation of loan advance to subsidiary	-	-	(14)	-
Net Loans to related parties	-	-	111	125

29 Explanatory Statement

Details and reasons for significant variations between actual results with the corresponding items of the preceding year are detailed below. Significant variations are considered to be those greater than 10%.

Note	Category	Parent Entity		Variance	%
		2006	2005		
		Actuals	Actuals	\$000's	
		\$000's	\$000's		
Revenue					
[1]	Australian Government grants	108,548	97,677	10,871	11
[2]	Investment income	2,644	1,636	1,008	62
[3]	Royalties, trademarks & licences	3,379	4,600	(1,221)	(27)
[4]	Net gain on disposal of non-current assets	40	14,245	(14,205)	(100)
[5]	Net gain on revaluation of investment property	1,932	1,124	808	72
[6]	Deferred government superannuation contributions	3,083	1,008	2,075	206
Expenses					
[7]	Depreciation & amortisation	18,499	15,905	2,594	16
[8]	Repairs & maintenance	4,897	6,563	(1,666)	(25)
[9]	Deferred employee benefits for superannuation	3,083	1,008	2,075	206

² As required by accounting standard AASB 139: Financial Instruments: Recognition and Measurement, the loan advanced to the subsidiary has been discounted to the amortised cost using the effective interest rate method.

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

29 Explanatory Statement (Continued)

Note	Commentary
[1]	The increase in Australian Government grants in 2006 resulted due to an increase Commonwealth Grants Scheme (CGS) funds received from DEST (\$7.1m increase), the addition of the capital development pools funds received from DEST (\$2.1m) attributed to the capital works for the Indigenous Centre at the Mt Lawley campus and the increase in the amount received from DEST for the superannuation program (\$682k) as a result of an increase in the number of employees in the superannuation program.
[2]	The increase in investment income in 2006 was due to an increase in the interest as a result of higher interest rates and dividends received from investments.
[3]	The decrease in royalties, trademarks and licences in 2006 occurred due to lower student numbers reducing the PIBT royalties.
[4]	The net gain on disposal of non-current assets decreased significantly in 2006 due to 2005 figure including proceeds from the sale of the Claremont Campus (\$14m).
[5]	The net gain on the revaluation of the investment property (Westpac Call Centre) is due to the continuing increase in the Western Australia property values.
[6]	The increase in deferred government superannuation contributions in 2006 is due to the reduction of the deferred government superannuation liability resulting from the decrease in contributing members.
[7]	The depreciation & amortisation expense increased in 2006 due to an increase in the depreciable value of buildings assets, resulting from the completion of the Joondalup Campus Library and other assets.
[8]	The reduction in repairs & maintenance in 2006 is the result of the introduction of cost minimisation measures in response to the decrease in student numbers.
[9]	The increase in deferred employee benefits for superannuation contributions in 2006 is due to the reduction of the deferred government superannuation asset resulting from the decrease in contributing members.

(ii) Significant variations between budget estimates and actual results for the financial year.

Note	Category	Parent Entity		Variance	%
		2006 Actuals \$000's	2006 Budget \$000's		
Revenue					
[1]	HECS-HELP – Australian Government payments	45,299	53,161	(7,862)	(15)
[2]	HECS-HELP – Student payments	6,918	-	6,918	100
[3]	Investment income	2,644	1,939	705	36
[4]	Royalties, trademarks & licences	3,379	3,924	(545)	(14)
[5]	Net gain on revaluation of investment property	1,932	-	1,932	100
[6]	Superannuation – Deferred Government contribution	3,083	-	3,083	100
Expenses					
[7]	Bad & doubtful debts	716	166	550	331
[8]	Finance costs	1,348	1,693	(345)	20
[9]	Deferred employee benefits for superannuation	3,083	-	3,083	100

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

29 Explanatory Statement (Continued)

Note	Commentary
[1]	The negative variance for HECS-HELP – Australian Government payments is due to the 2006 actual not including the amount received for HECS-HELP – Student payments.
[2]	As per [1] above, the amount shown as actual for HECS-HELP – Student payments has been included as part of the budget amount in 2006.
[3]	The investment income positive variance in 2006 is due to additional dividends received, the larger than expected returns on bank bills due to the increase value of bank bills and the increase in interest rates.
[4]	The variance in royalties, trademarks and licences in 2006 was the result of lower than expected receipt of royalties from PIBT caused by the reduction in student numbers.
[5]	The non-inclusion of a budget amount in 2006 for the net gain on revaluation of investment property was due to the expectation that there would be no increase in value 2006. The actual amount is due to the large increase in the market values of property in Western Australia in 2006.
[6]	The revenue for Superannuation – Deferred Government contributions is not budgeted for because there is an offsetting expenditure in employee benefits and on costs.
[7]	The variance in bad and doubtful debts is due to the higher than expected bad debts written off and doubtful debts provided for during the year.
[8]	The positive variance in 2006 for finance costs expense is due to the delay of expected 2006 capital works projects.
[9]	As per [6] above, the expense for deferred employee benefits for superannuation is not budgeted for because there is an offsetting revenue for the deferred government contribution.

30 Events Occurring After Reporting Date

Stage 1 and Stage 2 of the Churchlands campus redevelopment is due to be released to the public for sale from March 2007. The financial impact of the proposed sale cannot be quantified at the reporting date.

31 Disaggregation Information

INDUSTRY	Higher Education		VET		Total Entity	
	2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's
Income Statement						
Total revenues from continuing activities	240,701	230,458	18,421	23,774	259,122	254,232
Total expenses from continuing activities	233,708	215,292	14,227	16,736	247,935	232,028
Operating result from continuing activities	6,993	15,166	4,194	7,038	11,187	22,204
Balance Sheet						
Assets						
Current assets	64,996	30,025	1,693	2,935	66,689	32,960
Non-current assets	688,475	583,518	485	1,450	688,960	584,968
Total assets	753,471	613,543	2,178	4,385	755,649	617,928
Liabilities						
Current liabilities	59,328	46,458	1,170	1,130	60,498	47,588
Non-current liabilities	72,078	59,642	695	1,469	72,773	61,111
Total liabilities	131,406	106,100	1,865	2,599	133,271	108,699
Net Assets	622,425	507,443	313	1,786	622,378	509,229
Equity	622,425	507,443	313	1,786	622,378	509,229

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

31 Disaggregation Information (Continued)

GEOGRAPHICAL	Revenue		Results		Assets	
	2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's
Australia	252,114	249,638	8,918	21,371	755,333	617,928
Other	7,008	4,594	2,269	833	316	-
Total	259,122	254,232	11,187	22,204	755,649	617,928

Consolidated		Parent Entity	
2006 \$000's	2005 \$000's	2006 \$000's	2005 \$000's

32 Restricted Cash

ECU Foundation	4,017	3,819	4,017	3,819
	4,017	3,819	4,017	3,819

The purpose of the ECU Foundation is to hold funds received from external sources and these funds are appropriated for a variety of educational and research purposes ranging from scholarships, research, prizes and special lecture programs. The Foundation was established to aid and promote excellence in educational and research activities by seeking, receiving and administering private gifts for the benefit of the University and its community.

33 Financial Instruments

(a) Financial Risk Management

The University and the subsidiary are exposed to the following financial risks as a result of their activities:

(i) Foreign exchange risk

Foreign exchange risk arises due to overseas sources of income from the University's international offshore teaching programs, foreign customers and foreign sourced supplies. The main currencies that the University is exposed to are the US dollar, the UK pound, the Singapore dollar and the Euro. The level of exposure to these currencies is not considered to be material.

Where possible, the University requires that offshore transactions be contracted in Australian dollars and if this is not possible, that forward currency contracts be considered to manage the currency exposure. If an underlying actual exposure does not exist, the University will not enter into a forward contract.

(ii) Interest rate risk

The University's main exposure to interest rate risk arises from interest-bearing assets. The University's investment policy provides strategies for minimising the impact from interest rate risk.

(iii) Credit risk

The consolidated entity, while exposed to credit related losses in the event of non-performance by counterparties does not expect any counterparties to fail to meet their obligations.

(b) Interest rate risk exposures

The following table details the consolidated entity's exposure to interest rate risk as at the reporting date:

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

33 Financial Instruments (Continued)

Fixed interest maturing in:

YEAR 2006	Variable Interest Rate \$000's	Six months or less \$000's	Six months to one year \$000's	More than one year \$000's	Non Interest Bearing \$000's	Total \$000's
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Financial Assets

Unrestricted cash assets	13,714	-	-	-	27	13,741
Restricted cash assets	-	4,017	-	-	-	4,017
Other financial assets	5,004	6,000	-	780	-	11,784
Receivables	-	-	-	-	41,844	41,844
Total Financial Assets	18,718	10,017	-	780	41,871	71,386

Financial Liabilities

Payables	-	-	-	-	22,652	22,652
Interest bearing liabilities	-	90	91	36,639	-	36,820
Finance leases	-	-	-	-	-	-
Tax liabilities	-	-	-	-	-	-
Total Financial Liabilities	-	90	91	36,639	22,652	59,472

YEAR 2005

Financial assets	8,397	5,000	-	9,591	45,441	68,429
Financial liabilities	-	3,087	421	20,820	3,780	28,108

Average Interest Rate

2006 2005

Financial Assets

Cash assets	5.67%	5.36%
Investment securities	6.00%	5.77%

Financial Liabilities

Interest bearing liabilities	5.87%	5.65%
------------------------------	-------	-------

Subsidiary

UK Branch

Unrestricted cash:

GBP 202,567 (AUD \$502,649) @ 2.00% at call

GBP 100,000 (AUD \$248,000) @ 4.35% fixed for 3 months

(c) Fair Values

The carrying amounts of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values.

Consolidated	Parent Entity
2006	2005
\$000's	\$000's

34 Write-Offs

Total write-offs as approved by the Accountable Authority during the financial year	571	315	571	315
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EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

35 Acquittal of Commonwealth Government Financial Assistance

35.1 DEST – CGS and Other DEST Grants

Notes	Commonwealth Grants Scheme		Indigenous Support Fund		Equity Programmes		Workplace Reform Programme		Capital Development Pool		Superannuation Programme		Total		
	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005	
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	
Financial assistance received in CASH during the reporting period (total cash received from the Commonwealth for the Programs).	90,220	84,674	986	1,071	438	450	1,232	1,170	2,129	-	3,681	2,999	98,686	90,364	
Net accrual adjustments															
-CGS Overpayments	(8,368)	(5,056)	-	-	-	-	-	-	-	-	-	-	(8,368)	(5,056)	
-Previous year adjustments	5,055	180	-	-	-	-	-	-	-	-	-	-	5,055	180	
Revenue for the period	3.1(a)	86,907	79,798	986	1,071	438	450	1,232	1,170	2,129	-	3,681	2,999	95,373	85,488
Surplus/ (deficit) from the previous year		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenue including accrued revenue		86,907	79,798	986	1,071	438	450	1,232	1,170	2,129	-	3,681	2,999	95,373	85,488
Less expenses including accrued expenses		(86,907)	(79,798)	(986)	(1,071)	(438)	(450)	(1,232)	(1,170)	(2,129)	-	(3,681)	(2,999)	(95,373)	(85,488)
Surplus/ (deficit) for the reporting period		-	-	-	-	-	-	-	-	-	-	-	-	-	

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

35 Acquittal of Commonwealth Government Financial Assistance (Continued)

35.2 Higher Education Loan Programs

Notes	HECS-HELP (Australian Government payments only)		FEE-HELP		Total	
	2006	2005	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
Financial assistance received in CASH during the reporting period (total cash received from the Commonwealth for the Programs).	51,531	48,943	5,694	4,984	57,225	53,927
Net accrual adjustments						
-Current year overpayment	(6,974)	(3,460)	(400)	-	(7,374)	(3,460)
-Previous year payments	742	(761)	221	181	963	(580)
Revenue for the period	45,299	44,722	5,515	5,165	50,814	49,887
Surplus/ (deficit) from the previous year	-	-	-	-	-	-
Total revenue including accrued revenue	45,299	44,722	5,515	5,165	50,814	49,887
Less expenses including accrued expenses	(45,299)	(44,722)	(5,515)	(5,165)	(50,814)	(49,887)
Surplus/ (deficit) for the reporting period	-	-	-	-	-	-

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

35 Acquittal of Commonwealth Government Financial Assistance (Continued)

35.3 Scholarships

Notes	Australian Postgraduate Awards		International Postgraduate Research Scholarships		Commonwealth Education Costs Scholarships		Commonwealth Accommodation Scholarships		Total	
	2006	2005	2006	2005	2006	2005	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's

Financial assistance received in CASH during the reporting period (total cash received from the Commonwealth for the Programs).

Net accrual adjustments
Revenue for the period

3.1(c)

874	840	153	125	932	549	1,327	854	3,286	2,368
-	-	-	-	-	-	-	-	-	-
874	840	153	125	932	549	1,327	854	3,286	2,368
123	84	(2)	37	-	-	-	-	121	121
997	924	151	162	932	549	1,327	854	3,407	2,489
(736)	(801)	(142)	(164)	(932)	(549)	(1,327)	(854)	(3,137)	(2,368)
261	123	9	(2)	-	-	-	-	270	121

Surplus/ (deficit) from the previous year
Total revenue including accrued revenue
Less expenses including accrued expenses
Surplus/ (deficit) for the reporting period

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

35 Acquittal of Commonwealth Government Financial Assistance (Continued)

35.4 DEST Research

Notes	Institutional Grants Scheme		Research Training Scheme		Research Infrastructure Block Grants		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
Financial assistance received in CASH during the reporting period (total cash received from the Commonwealth for the Programs).	1,825	1,698	4,074	3,971	545	472	6,444	6,141
Net accrual adjustments	-	-	-	-	-	-	-	-
Revenue for the period	1,825	1,698	4,074	3,971	545	472	6,444	6,141
Surplus/ (deficit) from the previous year	-	-	-	-	-	15	-	15
Total revenue including accrued revenue	1,825	1,698	4,074	3,971	545	487	6,444	6,156
Less expenses including accrued expenses	(1,825)	(1,698)	(4,074)	(3,971)	(545)	(487)	(6,444)	(6,156)
Surplus/ (deficit) for the reporting period	-	-	-	-	-	-	-	-

EDITH COWAN UNIVERSITY
Notes to the Financial Statements
for the Year Ended 31 December 2006

35 Acquittal of Commonwealth Government Financial Assistance (Continued)

35.5 Australian Research Council Grants

Notes	Discovery - Projects (Large Grants)		Linkage – Infrastructure		Linkage – Other		Total	
	2006	2005	2006	2005	2006	2005	2006	2005
	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's	\$000's
Financial assistance received in CASH during the reporting period (total cash received from the Commonwealth for the Programs).	359	570	-	-	665	615	1,024	1,185
Net accrual adjustments	-	-	-	-	-	-	-	-
Revenue for the period	359	570	-	-	665	615	1,024	1,185
3.1(e)								
Surplus/ (deficit) from the previous year	93	169	-	205	239	412	332	786
Total revenue including accrued revenue	452	739	-	205	904	1,027	1,356	1,971
Less expenses including accrued expenses	(315)	(646)	-	(205)	(620)	(788)	(935)	(1,639)
Surplus/ (deficit) for the reporting period	137	93	-	-	284	239	421	332

*Key
Performance
Indicators*

Key Performance Indicators Certification

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Edith Cowan University's performance, and fairly represent the performance of Edith Cowan University for the year ending 31 December 2006.



Hendy Cowan
Chancellor

14 March 2007



Kerry O. Cox
Vice-Chancellor

17 March 2007

Key Performance Indicators (KPIs)

The *ECU Strategic Plan 2003-2007* sets out the following mission and five Strategic Priorities for the University:

1. Enhancing Teaching, Learning and Research
2. Engaging with the Professions and Professional Life
3. Building Partnerships, Pathways and Precincts
4. Improving Outcomes for Students and Staff
5. Strengthening Enterprise and the Resource Base

The Mission of Edith Cowan University is to provide, within a diverse and dynamic learning environment, university education of recognised quality, especially for those people employed in, or seeking employment in, the service professions.

To demonstrate how well ECU is performing in terms of these Strategic Priorities, a number of effectiveness and efficiency indicators are presented below. These KPI's are generally consistent with those used elsewhere within the Higher Education Sector, and focus on the University's core business (teaching, learning and research), and core stakeholders (students).

Effectiveness Indicators:

Enhancing Teaching, Learning and Research

1. Retention Rate
2. Course Satisfaction
3. Quality of Teaching
4. Research Funding

Improving Outcomes for Students and Staff

5. Graduate Employment
6. Share of First Preferences

Efficiency Indicators:

7. Research Higher Degree Completions
8. Research and Development Publication Research per 10 Academic Staff - DEST
9. Teaching – Related Expenditure per Student Load (EFTSL)

1. Enhancing Teaching, Learning and Research

ECU is focused on

“the education of learners for the knowledge based service professions, and will be recognised for the quality of its teaching and its learning opportunities in those fields. ECU is a teaching and research university, and research will inform its teaching. ECU will be sought out to participate in research projects and productive partnerships. This will be because of the University's excellence in collaboration and the delivery of research outcomes that contribute to policy development and improved practice in the professional fields of business, human services and education, and to advances in health, information and communication technologies and the environment.” (*ECU Strategic Plan 2003 – 2007, page 9*)

Key Performance Indicators related to these outcomes are –

- Retention Rate
- Course Satisfaction
- Quality of Teaching
- Research Funding

1. Retention Rate

The Retention Rate is used to indicate how effective the University is at retaining its students from one year to the next. Many factors impact on a student's decision to remain at a university. These include university-controlled factors such as course content, teaching styles, learning support, and institutional infrastructure. They also include factors such as individual expectations, financial and social circumstances over which a university has little or no influence. Nevertheless, this indicator is commonly used to show a university's ability to retain its students.

Student Retention has been a high priority for the University's teaching and learning activities and is a focus of the Teaching and Learning Management Plan. ECU has had an improved retention rate in 2005, with the 2005 result being 0.2% higher than 2004. While there are many factors contributing to performance against this indicator, the buoyant WA employment market is believed to be an inhibiting factor to restoring the rate to its previous historical levels of around 85%. This is a lagging indicator; results for 2005 are the latest available for the current reporting period.

Table 1: Student Retention Rate

	Year of Commencement				
	2001	2002	2003	2004	2005
Edith Cowan University	84.2%	85.0%	85.4%	79.1%	79.3%

Source: DEST Higher Education Statistics Collection Return, Edith Cowan University.

Definition: The percentage of students who commence a Bachelor Pass course in a given year and either complete, defer or are still enrolled in the same or an alternative course one year later.

2. Course Satisfaction

Course Satisfaction is used to indicate how satisfied students are with the education and service provided, given their expectations and experience of their course. This indicator is derived from the results of the Course Experience Questionnaire (CEQ), which is conducted annually by the Graduate Careers of Australia (GCA). The number of 2005 ECU Bachelor Pass graduates surveyed during 2005 was 3663, of whom 2014 responded to this survey item for a 55% response rate. This is a lagging indicator, reflecting the time of publication by the GCA. Results for 2005 are the latest available for the current reporting period.

The University's performance for this indicator improved by 1.2% between 2004 and 2005. This performance ranks ECU above the National average.

The GCA states that comparison of CEQ results between disciplines and universities is not recommended. The CEQ results reflect the different student cohorts, subject matter, and professional requirements that make such comparisons problematic. The GCA suggests that bona fide comparisons can only be made between like disciplines across institutions using trends over time.

Table 2: Course Satisfaction

University	Year of Completion			
	2002	2003	2004	2005
Edith Cowan University	89.0%	88.9%	88.5%	89.7%
WA	90.7%	89.7%	90.4%	90.1%
National	89.7%	89.3%	89.7%	89.5%

Source: National Course Experience Questionnaire results 2002-2005 graduates.

Definition: The percentage of Bachelor Pass students who 'broadly agree' (score #3 or #4 or #5 on a five-point Likert scale) with the overall satisfaction statement from the Annual Course Experience Questionnaire (CEQ). Prior figures restated to comply with GCA reporting.

3. Quality of Teaching

Quality of Teaching is defined by broad satisfaction, a figure represented by the percentage of Bachelor Pass, Bachelor Honours, Bachelor Graduate Entry respondents answering “3”, “4” or “5” on a five point scale (with the fifth point indicating highest satisfaction) in response to six items defining the Good Teaching Scale or GTS. These items refer to questions from the annual CEQ for Bachelor Pass Bachelor Honours, Bachelor Graduate Entry graduates, run as a national survey by the GCA and is used to measure and indicate quality of teaching practice.

The Items are –

- The teaching staff of this course motivated me to do my best work
- The staff put a lot of time into commenting on my work
- The staff made a real effort to understand difficulties I might be having with my work
- The teaching staff normally gave me helpful feedback on how I was going
- My lecturers were extremely good at explaining things
- The teaching staff worked hard to make their subjects interesting

This is a lagging indicator, reflecting the time of publication by the GCA. The number of 2005 ECU Bachelor Pass, Bachelor Honours, Bachelor Graduate Entry graduates surveyed during 2005 was 3663, of whom 2096 responded to these survey items for a 57% response rate. Results for 2005 are the latest available for the current reporting period.

ECU has improved its percentage of broadly agree responses by 2.3%. Disciplines that contributed to this improvement include Society and Culture, Creative Arts and Education. In comparison to the National and WA averages, ECU is above these benchmarks.

Table 3: Quality of Teaching

University	Year of Completion			
	2002	2003	2004	2005
Edith Cowan University	82.9%	84.2%	84.3%	86.6%
WA	83.4%	83.3%	83.5%	84.1%
National	80.7%	80.8%	81.7%	82.3%

Source: National Course Experience Questionnaire results 2002-2005 graduates. GCA survey items and methodology may be changed over time, requiring retrospective changes to previous period data to assist in comparability.

Definition: The percentage of Bachelor Pass, Bachelor Honours, Bachelor Graduate Entry students who 'broadly agree' (score #3 or #4 or #5 on a five-point Likert scale) with the six items relating to Good Teaching Scale in the Annual Course Experience Questionnaire (CEQ). This measure was changed from previous publications to allow a more comparable measure between benchmarks.

4. Research Funding

Research Funding obtained during a prescribed year, in terms of DEST Categories 1, 2, 3 and 4 is a measure of the University's research activity.

It should be acknowledged that levels of Research Funding can be strongly influenced by the receipt of large competitive Australian Research Council grants. The relatively small number of such grants may limit the capacity of the institution to maintain performance at a high level. This is a lagging indicator, reflecting the time to publication by the Commonwealth Department of Education, Science and Training (DEST). Results for 2005 are the latest available for the current reporting period.

The University's total performance has improved in 2005 over 2004, following a growth trend between 2001 to 2002. Figures for Categories 2 to 4 are higher in 2005 than at any of the four previous years, with Category 1 dropping below the 2004 figure while remaining above 2001 to 2003 figures. Overall, ECU has doubled the research funding performance compared to 2001 figures.

Table 4: Research Funding (\$M)

DEST Categories	2001	2002	2003	2004	2005
Category 1 - National Competitive Research Grants	1.827	1.547	1.506	2.271	1.948
Category 2 - Other Public Sector Research Funding	2.540	2.725	2.512	4.195	5.471
Category 3 - Industry and Other Funding for Research	0.739	1.155	1.354	1.797	3.058
Category 4 - Cooperative Research Centre Funding	0.020	0.057	0.028	0.010	0.026
Total	5.126	5.484	5.399	8.273	10.502

Source: DEST Annual Financial and Research and Development Collections Return, Edith Cowan University.

Improving Outcomes for Students

Desired Outcomes -

“ECU will provide a challenging and supportive environment suited to the students that study at the University, so they can realise their potential and develop the skills and flexibility needed to succeed in their careers. It will shape policies, programs, services and infrastructure to foster the active engagement of students in support of ECU's strategic positioning as a leader in education for the service professions. This priority will be outcomes focused.” *ECU Strategic Plan 2003 – 2007, page 16*

The Key Performance Indicators related to these outcomes are –

- Graduate Employment
- Share of First Preferences

5. Graduate Employment

Graduate Employment is used to indicate the extent to which graduates find employment and is a measure used by the sector to indicate the quality of learning outcomes. The indicator is limited to Bachelor Pass and Honours students to remove any skewing of the data by research and higher degree graduates (many of whom already have jobs in their chosen professions). This indicator is defined in such a way as to factor in the desired employment mode (full-time or part-time) of graduates. As such, a graduate working part-time but not seeking full-time work is included as ‘working in the mode of their choice’. In recognition of the diverse nature of the University’s students, graduates are included irrespective of their mode of study. The number of 2005 ECU Bachelor Pass graduates surveyed during 2005 was 3663, of whom 1997 responded to this survey item for a 55% response rate. Results for 2005 are the latest available,

as again this is a lagging indicator reflecting the availability and publication of data from GCA.

In 2005, there is a 5.3% improvement in graduate employment. This level is still below those in 2002 and 2003, and below the National and other WA Universities levels. While over the period WA employment conditions have improved, ECU's performances reflects the different mix of demographics and industries in which ECU graduates are seeking employment.

The GCA states that comparison of CEQ or GDS results between disciplines and universities is not recommended. These results reflect the different student cohorts, subject matter, and professional requirements that make such comparisons problematic.

Table 5: Graduate Employment

University	Year of Completion			
	2002	2003	2004	2005
Edith Cowan University	73.5%	74.0%	68.1%	73.4%
WA	75.4%	75.3%	75.9%	80.2%
National	78.5%	78.0%	79.2%	82.4%

Source: National Graduate Destination Survey Results 2002 – 2005 Graduates.

Definition: The percentage of Bachelor Pass and Honours graduates working in the mode of their choice as a percentage of the total number of graduates seeking work. Mode relates to full-time or part-time. GCA survey items and methodology may be changed over time, requiring retrospective changes to previous period data to assist in comparability.

6. Share of First Preferences

This Key Performance Indicator is the most public expression of the level of demand for entry to the University within the broader competitive market and reflects the composite achievements of many initiatives and the general perception of the University by potential students and the community.

In 2006, ECU decreased its market share in percentage terms. The absolute number of ECU First Preferences declined from 5397 First Preferences in 2005 to 3838 in 2006 (-28.9%), and is part of an overall WA decrease in First Preferences of 1622 (-7.9%). The ECU decrease reflects the increase in the supply of Commonwealth Supported Places to all WA Universities

at a time when buoyant employment conditions have reduced the demand for places. This imbalance has impacted ECU more significantly due to the University's profile amongst potential domestic applicants, especially the mature age market.

Table 6: Share of First Preferences to WA Universities through TISC

University	2002	2003	2004	2005	2006
Edith Cowan University	23.8%	27.9%	26.0%	26.1%	20.2%
Curtin University	32.4%	30.3%	31.3%	30.2%	32.4%
Murdoch University	16.3%	17.0%	16.8%	17.4%	16.3%
University of Western Australia	27.6%	24.8%	25.9%	26.2%	31.1%

Source: Tertiary Institution Service Centre.

Definition: Each WA University's share of First Preferences processed by TISC after the closure of all processing.

7. Research Higher Degree Completions

Research Higher Degree Completions is defined as the number of Higher Degree by Research (HDR) completions per year. This figure is important because it shows the level of throughput of higher degree research students, which is in turn an indirect indication of the appropriateness of student selection and the quality of higher degree supervision. Completions, however, need to be considered in relation to the size of HDR load if they are to be used as a measure of the efficiency of research training.

After a significant increase between 2001 and 2002, ECU has stabilised completions at around 80.

Table 7: Higher Degree Research Completions

University	2001	2002	2003	2004	2005
Edith Cowan University	59	73	80	84	80
WA	513	547	660	694	697
National	5,369	5,818	6,297	6,430	Not yet available

Source: DEST Higher Education Statistics Collection Return, Edith Cowan University and information provided by other WA Universities. DEST figures may be revised retrospectively, due data revisions being submitted by Universities.

8. Research and Development Publication Research per 10 Academic Staff - DEST

This indicator shows the research output in terms of publications per 10 research academic staff of Level B and above. The indicator shows that the performance has decreased in

categories A1, C1 & E1, while holding steady in category B relative to 2004. The University's Research and Research Training Management Plan incorporates strategies for improving the University's research performance, and is intended to lead to growth in research publications in the future. This is using a lagging indicator, reflecting the availability of data from DEST. Results for 2005 are the latest available for the current reporting period.

Table 8: Research and Development Publications per 10 Staff – DEST

DEST Categories	2001	2002	2003	2004	2005
Staff (FTE)	458	453	451	457	477
A1 - Authored Research	0.09	0.21	0.10	0.20	0.11
B - Book Chapter	0.65	0.65	1.36	0.99	0.99
C1 - Article in Scholarly Refereed Journal	4.24	4.25	4.60	4.40	4.29
E1 - Full Written Paper-Refereed Proceedings	6.77	5.95	5.61	5.80	4.97
J1 - Major Original Creative Works	0.19	0.00	0.00	0.00	0.00

Source: DEST Annual Research and Development Annual Collection, Edith Cowan University.

Definition: The number of publications in DEST categories A1, B, C1, E1 and J1 per 10 FTE academic 'teaching and research' and 'research only' staff at Level B and above, produced during a prescribed year.

9. Teaching Related Expenditure per Student Load (EFTSL)

This indicator is included to show how efficiently the University uses its funds for teaching and learning. The indicator has been refined from that used in previous years by broadening the scope from 'Teaching Expenditure' to 'Teaching Related Expenditure'. Teaching Related Expenditure is defined as Total Expenditure less Research Only Expenditure. This enables data to be reported annually rather than biennially, as was previously the case.

The figures for 2002 to 2006 show that Teaching Related Expenditure / Total Load (2006 \$) has decreased in 2006, relative to 2005. The current level is consistent with 2002 - 2004.

Table 9: Teaching Related Expenditure per Student Load (EFTSL)

	2002	2003	2004	2005	2006 [^]
Teaching Related Expenditure (\$,000) [§]	172,942	184,537	197,346	210,833	222,541
Total Load (EFTSL)	15,445	15,889	16,170	15,693	15,747
Teaching Related Expenditure / Total Load (\$)	11,197	11,614	12,204	13,435	14,132
Teaching Related Expenditure / Total Load (2006 \$) [*]	12,765	12,974	13,243	14,021	14,132

[^] The 2006 \$ figure is preliminary full year.

[§] Figures are the audited figures at the time.

^{*} CPI is Perth All Groups as at December Quarter 2006.

Source: ECU General Ledger and DEST Higher Education Statistics Collections, Edith Cowan University.

Definition: Teaching Related Expenditure expressed per EFTSL (includes total TAFE EFTSL).

Output Measures

The University reports on output measures of quantity, quality, timeliness and cost. Achievements against these output measures are reported in the following sections. There is no requirement for these measures to be audited and therefore they are not covered by the audit opinion contained in the Auditor General's Statement.

Quantity

The University's output measure of quantity is the number of Equivalent Full Time Student Load (EFTSL), or student unit, it has in any year. Each year the University provides a load target to DEST in its Institutional Assessment Framework Data Collection.

The majority of the University's load is in the Commonwealth Grant Scheme funding category, which in 2006 accounted for 71.4% of the total load. Fee-paying Overseas load is an increasing proportion of the University's total load, having risen from 2,718 (or 18.1%) in 2003 to 3,261 (or 21.4%) in 2006.

Table 1: Total Load by Funding Category

Funding Category	2003		2004		2005		2006*	
	Fully Funded Target	Actual						
Commonwealth Grant Scheme (Formerly Operating Grant)	11,155	12,003	11,205	11,876	11,722	11,384	12,025	10,868
Research Training Scheme	192	191	190	204	190	192	183	188
Fee-paying Overseas	2,718	2,719	2,990	2,792	2,827	2,938	2,740	3,261
Fee-paying Australian Postgraduate	870	787	972	827	920	930	985	894
Fee-paying Australian Undergraduate	75	81	75	45	51	69	14	16
TOTAL	15,010	15,781	15,432	15,744	15,710	15,513	16,000	15,227

Source: DEST Educational Profiles Data Collection, Edith Cowan University.

Definition: Full-year Load by Funding Category, excluding TAFE EFTSL, Tuition Fee exempt (HDR exchange), Tuition waivers and Non Award EFTSL.

Note: Actual figures for 2006 are still preliminary and are as per HESA reporting requirements. They include total official load figures reported to DEST for 31st March 2006 and 31st August 2006 (includes preliminary load figures for Summer School and post August [Trimester 3 and Term 4]).

The increase in the supply of Commonwealth Supported Places in both 2005 and 2006, of 517 and 303, respectively at a time of decreasing demand, has resulted in a significant shortfall in filling available places. The University has been liaising with DEST on this matter.

Quality

The University reports Course Satisfaction as its output measure of teaching quality. This indicator reflects students' overall satisfaction with their course experience at Edith Cowan University and thus is an indicator of perceived quality.

Table 2: Course Satisfaction

	Year of Completion			
	2002	2003	2004	2005
Edith Cowan University	89.0%	88.9%	88.5%	89.7%
WA	90.7%	89.7%	90.4%	90.1%
National	89.7%	89.3%	89.7%	89.5%

Source: National Course Experience Questionnaire results 2002-2005 graduates.

Definition: The percentage of Bachelor Pass students who 'broadly agree' (score #3 or #4 or #5 on a five-point Likert scale) with the overall satisfaction statement from the Annual Course Experience Questionnaire (CEQ). Prior figures restated to comply with GCA reporting.

The University aims to be in line with the national average on this measure. The National average is currently 89.5% and ECU has exceeded this benchmark.

Timeliness

The University's output measure of timeliness is the Student Progress Rate. The indicator reflects our students' timely progress through their degree course. Table 3 shows that the University's performance has been improving, although there has been a drop of 2.0% between 2004 and 2005. This drop is mainly attributable to a decline in the pass rates in the disciplines of Business, Engineering and Computing, however the University remains above the national average of around 85%. The results for 2005 are the latest available.

Table 3: Student Progress Rate

	Year of Study				
	2001	2002	2003	2004	2005
Edith Cowan University	85.0%	85.7%	86.8%	88.3%	86.3%

Source: DEST Higher Education Statistics Collection Return, Edith Cowan University.

Definition: The percentage of Bachelor Pass coursework degree unit load passed to total unit load attempted excluding all units for which no final results are available. Load is defined as the number of Equivalent Full Time Student Loads – a classification that takes into account full-time and part-time student enrolments.

Cost

The University's output measure of cost is the Operating Statement Total Expenditure per EFTSL. The results for the period 2002 to 2006 are reflected in the table below and show an increase overall. The increase in Total Expenditure in 2006 can be largely attributed to an increase in salary related expenditure resulting from enterprise bargaining related salary increments (4% from 1 Jan 2005 and 2% from July 2005).

The last row in Table 4 illustrates the output measure's value after adjusting for inflation over the period. The University's target is to have a decrease in total expenditure per EFTSL whilst improving indicators for quality. The output measure shows that Expenditure / Total EFTSL (2006 \$) declined between 2002 and 2003 and then increased in the period 2003 to 2006. Between 2005 and 2006, Expenditure (\$'000) and Total Load (EFTSL) increased by 6.6% and 0.3%, respectively, both of which contributed to the movement in this output measure in 2006.

Table 4: Operating Statement Total Expenditure per EFTSL

	2002	2003	2004	2005	2006 [^]
Expenditure (\$,000)	188,274	195,451	214,010	228,847	243,986
Total Load (EFTSL)	15,445	15,889	16,170	15,693	15,747
Expenditure / Total Load (\$)	12,190	12,301	13,235	14,583	15,494
Expenditure / Total Load (2006 \$)*	13,897	13,741	14,362	15,219	15,494

Note: The prior year comparatives have been amended to agree to the latest published audited financial statements.

[^] The 2006 \$ figure is preliminary full year.

* CPI as at December Quarter 2006.

Source: DEST Annual Financial and Higher Education Statistics Collections, Edith Cowan University.

Definition: Total Expenditure as per the Operating Statement divided by the student load in EFTSL. This includes total TAFE EFTSL.

*External
Reporting
Content
Checklist*

External Reporting Content Checklist

Treasurer's Instruction 903 prescribes minimum non-financial information disclosure requirements to be met by ECU through the report on operations prescribed by section 66(1)(c) of the *Financial Administration and Audit Act (1985)*. This check list demonstrates ECU's compliance with the Treasurer's Instruction as well as additional disclosures required by other written laws that are applicable to the University.

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
TI 903(3)	The report on operations shall, where applicable, include the following general information:		
	(i) the authority by which the department or statutory authority is established, together with:	G&PS	Edith Cowan University Act 1984
	(a) the short title of the legislation administered by:	G&PS	Edith Cowan University Act 1984
	(aa) the department or statutory authority; and		
	(ab) the Minister with the assistance of the department or statutory authority; and		
	(b) the name and the authority for establishment of each subsidiary, related and government affiliated body (as defined in Treasurer's Instruction 951) of the department or statutory authority;	FBSC	Note 26 to the Financial Statements
	(ii) the Minister to which the department or statutory authority is responsible;	G&PS	The Hon Mark McGowan, MLA Minister for Education and Training
	(iii) the mission, agency level government desired outcomes and broad objectives of the	G&PS	Review of Operations p6

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>department or statutory authority and its subsidiary and/or related bodies, the nature and range of activities undertaken, the services (goods and services) provided and sections of the community served;</p> <p>(iv) where a department or statutory authority or its subsidiary and/or related bodies shares responsibility for the implementation of government policy or administration of legislation, the responsibilities of each department or statutory authority or subsidiary or related body in giving effect to that policy or administration of legislation;</p> <p>(v) the administrative structure of the department or statutory authority and subsidiary and/or related bodies including:</p> <p>(a) the name(s), and the method and term of appointment of the Accountable Officer or members of the Accountable Authority;</p> <p>(b) the name(s), method and term of appointment of persons responsible for the management of subsidiary and related bodies;</p> <p>(c) an organisational chart incorporating a summary of the activities and responsibilities of each division, or its equivalent; and</p>	<p>N/A</p> <p>G&PS</p> <p>FBSC</p> <p>HR</p>	<p>For the names, and method and terms of appointment of the members of the University Council as at 31 December 2006 refer to page 8 of the Review of Operations.</p> <p>For ECURL. Notes to Financial Statements. Terms are for one year; appointed by resolution of the members of the (University Council).</p> <p>http://www.hr.ecu.edu.au/est/html/orgchart_home.cfm</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	(d) the names and responsibilities of senior officers;	FBSC	Note 6 to the Financial Statements
	(vi) the postal and street address and telephone number of the principal office of the department or statutory authority and subsidiary and/or related bodies;	G&PS/FBSC	Edith Cowan University - Statement of Compliance p1 ECURL - Note 26 to the Financial Statements
	(vii) a summary of the types of publications, available to the public, dealing with the agency level government desired outcomes, objectives, services and activities of the department or statutory authority and subsidiary and/or related bodies, and where such publications can be obtained;	G&PS	www.ecugreatcareers.com/publications.htm
	(viii) in any instance where a statutory authority has capital in the form of shares, particulars of any shares in the statutory authority held as a nominee or held beneficially, by a Senior Officer of the statutory authority;	FBSC	None
	(ix) details of shares in any subsidiary body of the department or statutory authority held as a nominee or held beneficially by a Senior Officer of the department or statutory authority;	FBSC	None
	(x) particulars of any interest in any existing or proposed contract which:	G&PS	Members of the Accountable Authority, the University Council, are obliged under the Edith Cowan University Act 1984 and Council Standing Orders to declare any interest in relation to matters considered by the Council.

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>(a) a senior officer; or</p> <p>(b) a firm of which the senior officer is a member; or</p> <p>(c) an entity in which the senior officer has a substantial financial interest;</p> <p>Has made with the department or statutory authority or any subsidiary body, related body or affiliated body of the department or statutory authority.</p> <p>In this sub-paragraph a contract or proposed contract shall not include a normal contract of employment or a contract or proposed contract intended to result in a benefit to be disclosed as part of remuneration of Accountable Officers, members of Accountable Authorities and senior officers.</p> <p>In this sub-paragraph contracts to be disclosed are those which were in existence or proposed during any part of the financial year.</p> <p>Officers having an interest that is required to be disclosed under this sub-paragraph shall declare that interest to the</p>		<p>Members of Council in breach of these disclosure provisions are liable to be removed from Council.</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>Accountable Officer or Accountable Authority of the department or statutory authority in sufficient time for that interest to be disclosed in the Report on Operations.</p> <p>(xi) The general nature of any benefit which a senior officer has received or become entitled to receive during the financial year, as a result of a contract which is or has been required under sub-paragraph (x) to be disclosed in the Report on Operations. Officers in receipt of a benefit or being entitled to a benefit that is required to be disclosed under this sub-paragraph shall declare that benefit to the Accountable Officer or Accountable Authority of the department or statutory authority in sufficient time for that benefit to be disclosed in the Report on Operations.</p>		<p>Tender processes at the University are subject to probity audits and staff are required under these processes and the Code of Conduct to declare any interest.</p>
<p>TI 903(4)</p>	<p>The report on operations shall, to the extent applicable and unless the information is contained elsewhere in the annual report, include the following information reviewing the operations of the department or statutory authority and subsidiary and/or related bodies in relation to the financial year:</p> <p>(i) a narrative summary of the significant operations together with selected financial and other quantitative information associated with the services or activities;</p> <p>(ii) the agency level government desired outcome</p>	<p>G&PS</p> <p>N/A</p>	<p>Review of Operations pp 14 – 29. Financial Statements and Key Performance Indicators.</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	for each service or activity commenced or carried out including any changes in the agency level government desired outcomes for services or activities and in government policy in relation to the services or activities;		
	(iii) major changes to the agency level government desired outcomes, objectives or functions of the department or statutory authority and its subsidiary and related bodies, methods of carrying out the agency level government desired outcomes, objectives or functions, and organisational structure;	N/A	
	(iv) changes in any written law and significant judicial decisions affecting the department or statutory authority and its subsidiary and related bodies, or users of the services;	G&PS/RMAA	Compliance Certification, Review of Operations p39.
	(v) Ministerial directives relevant to any of the following:	N/A	
	(a) the setting of operational objectives;	N/A	
	(b) the achievement of operational objectives;	N/A	
	(c) investment activities; and financing activities	N/A	
	(d) financing activities;	N/A	
	(vi) economic and other factors which have affected the achievement of operational objectives;	G&PS	Review of Operations pp 14 – 29.

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	(vii) a summary of the number of employees by category, in comparison with the immediately preceding financial year, together with information on:	HR	Review of Operations p27 & Summary Statistics p40.
	(a) staffing policies, including recruitment and staff development;	HR	<p>For HR policies refer the HR manual: http://www.hr.ecu.edu.au/main/html/hr_manual.cfm</p> <p>Significant staff development activities were described in the body of the ECU Annual Report and the Annual Report for Professional Development 2006.</p> <p>http://www.hr.ecu.edu.au/pd/html/index.cfm</p> <p>Staff development programmes are implemented according to a set of priorities approved by the Senior Executive. There is only one approved policy relating to professional development and that is professional development for tertiary teachers :</p> <p>http://www.ecu.edu.au/GPPS/policies_db/policies_view.php?rec_id=0000000037</p>
	(b) industrial relations; and	HR	<p>Higher Education Workplace Relations Requirements (HEWRRs)</p> <p>The University's annual HEWRRs submission required the University to demonstrate how it had continued to implement workplace reforms to improve flexibility and efficiencies. Specifically</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
			<p>the University was required to:</p> <ul style="list-style-type: none"> • Ensure all staff (including casual employees) were offered AWAs by 31 August 2006 • Develop and lodge workplace agreements that met HEWRRs and WorkChoices requirements • Update any policies that were non compliant with HEWRRs • Complete a HEWRRs submission by 31 August 2006 <p>Enterprise Bargaining</p> <p>This involved the negotiation and finalisation of two (2) stand alone collective workplace agreements covering general and academic staff. To comply with HEWRRs the new agreements need to be lodged with the Office of the Employment Advocate by 31 August 2006. The content also needs to comply with the amendments to the Workplace Relations Act 1996.</p> <p>Change Management</p> <p>The area assisted in the strategic management of a major change management process that resulted in simultaneous processes across the organisation that enabled the University to respond to revised</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
			<p>budget requirements. This resulted in a significant number of redundancies however no grievances or disputes arose as a result of the change management processes.</p> <p>Tribunals/Disputes</p> <p>Internal resolution processes successfully resolved most disputes and the University was not required to attend any hearings during 2006.</p> <p>Policies/Guidelines/Training/Education</p> <ul style="list-style-type: none"> • New policies and guidelines were developed to facilitate the development of streamlined collective agreements and AWAs. These included Unsatisfactory Performance Management – General Staff and Misconduct – General Staff. • Conducted awareness raising sessions on EEO responsibilities for Senior Managers/Directors and staff. • Developed and held information sessions on Code of Conduct, Unsatisfactory Performance Management and Change Management. • Conducted workshops on Unsatisfactory Performance Management and Employment Law.
	(c) workers' compensation claims, the prevention of occupational injuries and	HR	<ul style="list-style-type: none"> • For the calendar period 2005 the University incurred 5 lost time injuries

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	illnesses and the rehabilitation of injured and sick employees;		<p>with a frequency rate (number of LTIs per 1,000,000 hours worked) of 1.2.</p> <ul style="list-style-type: none"> • For the calendar period 2006 the University incurred 9 lost time injuries with a frequency rate (number of LTIs per 1,000,000 hours worked) of 3. • The total number of working days lost for the periods were: <ul style="list-style-type: none"> ➤ 2005 = 72, and ➤ 2006 = 49. • The University's workers' compensation premium as a % of payroll has reduced from 0.47% in 2003/04 to 0.29% for the 2006/07 annual insurance period. • On completion of the 3 year roll over the annual contribution reduced from 0.45% of wagheroll to 0.117%. This is significant in terms of costs <p>ECU benchmarks their 2005/06 accident and workers' compensation performance against the GO8, Western Australian Universities and Western Australian averages (educational workers) on an annual basis. The following criteria are measured:</p> <ul style="list-style-type: none"> • Number of workers' compensation claims / 100 employees:

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
			<ul style="list-style-type: none"> • Number of Lost Time Injuries / 100 Employees • Number of Lost Time Days / Lost time injury (average time lost per injury); and • Number of working days lost per 1,000,000 hours worked (frequency rate).
	(viii) a summary of completed research and development and continuing research and development activities;	G&PS	Review of Operations pp 21 – 23.
	(ix) information on major promotional, public relations or marketing activities undertaken to develop community awareness of the department or statutory authority and its subsidiary and related bodies, and the services they provide;	G&PS	Review of Operations pp 24 – 25.
	(x) pricing policies of services provided and, where applicable, reference to the Gazette or other public document which contains pricing or rating information;	G&PS	http://www.ecu.edu.au/student/fey . Supported by the Course Management System.
	(xi) information on major capital projects undertaken including:	FBSC	Notes 13 and 23 to the Financial Statements
	(a) for each project that remains uncompleted at the end of the financial year:	FBSC	Notes 13 and 23 to the Financial Statements
	(aa) the expected year of completion of the project;		
	(ab) the estimated cost to complete and the estimated total cost of the		

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>project; and</p> <p>(ac) where the estimated total cost of the project varies significantly from the estimated total cost reported in the immediately preceding financial year, an explanation of that variation; and</p> <p>(b) for projects that have been completed during the course of the financial year:</p> <p>(ba) the total cost of the project; and</p> <p>(bb) where the total cost of the project varies significantly from the estimated total cost reported in the immediately preceding financial year, an explanation of that variation;</p>	FBSC	Note 13 to the Financial Statements
	<p>(xii) particulars of any matter or circumstance that has arisen since the end of the financial year, up to a date which shall be stated and which is not more than two weeks prior to the date that the annual report is submitted to the Minister in terms of section 62 or section 66 of the Financial Administration and Audit Act, which matter or circumstance has significantly affected or may significantly affect:</p> <p>(a) the operations of the department or statutory authority and its subsidiary and related bodies;</p>	FBSC	Note 30 to the Financial Statements

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>(b) the results of those operations; or</p> <p>(c) the state of affairs of the department or statutory authority and its subsidiary and related bodies;</p> <p>(xiii) likely developments in the operations of the department or statutory authority and the forecast results of those developments (unless this disclosure is likely to be prejudicial to the department or statutory authority);</p> <p>(xiv) the amount of any insurance premium paid to indemnify any 'director' (as defined in Part 3 of the Statutory Corporations (Liability of Directors) Act 1996) against a liability incurred under sections 13 or 14 of the Statutory Corporations (Liability of Directors) Act 1996; and</p> <p>any information that is necessary to present fairly the operations of the department or statutory authority.</p>	<p>G&PS</p> <p>FBSC</p>	<p>Review of Operations</p> <p>\$15 143.16</p>
<p>Electoral Act 1907</p> <p>S175ZE</p> <p>And (TI903)</p>	<p>Public agencies to include a statement in the annual report detailing all the expenditure incurred by or on behalf of the public agency during the reporting period in relation to:</p> <p>(i) advertising agencies;</p> <p>(ii) market research organisations;</p>	<p>FBSC</p>	<p>Review of Operations p37</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
Public Sector Management Act 1994 (WA)	<p>(iii) polling organisations;</p> <p>(iv) direct mail organisations; and</p> <p>(v) media advertising organisations.</p> <p>The details to be set out in the statement are:</p> <p>(i) the total amount of the expenditure; and</p> <p>(ii) in relation to each class of expenditure:</p> <p>(a) the amount of the expenditure for the class; and</p> <p>(b) the name of each person, agency or organisation to whom an amount was paid.</p> <p>The details in relation to a class of expenditure do not need to be set out as mentioned in (b) above if the expenditure for the class is less than the specified amount (\$1,500 or such greater amount as is determined and published by the Electoral Commissioner under the regulations and within the period of 30 days after the polling day in a general election).</p> <p>The ‘Annual Report Framework’ provides an example of the application of these requirements including contact details for further assistance. This can be accessed from the Public Sector Management website: http://www.dpc.wa.gov.au/psmd/.</p>	HR	Review of Operations p33 and External Reporting Content Checklist

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>1. A chief executive officer or chief employee shall cause to be included in the annual report submitted:</p> <ul style="list-style-type: none"> ➤ in the case of an organisation(ECU), by the accountable authority of the relevant statutory authority under section 66 of the Financial Administration and Audit Act 1985, <p>a report, prepared in accordance with guidelines, if any, issued by the Commissioner, on the extent to which public sector standards, codes of ethics and any relevant code of conduct have been complied with in relation to the relevant department or organisation.</p> <p>“Commissioner” means person for the time being holding the office of Commissioner for Public Sector Standards created by section 16(1);</p>		
<p>State Records Act 2000(WA)</p> <p>State Records Principles and Standards 2002</p>	<p>As a university established under the legislation of Western Australia, ECU is subject to the requirements of the State Records Act (WA) 2000. Section 25 of the State Records Act 2000 requires ECU to have a record keeping plan.</p> <p>Principle 6 of Standard 2 (Record Keeping Plans) requires the University to:</p> <p>Principle 6—Compliance</p> <p>Government organizations ensure their employees comply with the record keeping plan.</p> <p>Rationale</p> <p>An organization and its employees must comply with the organization’s record keeping plan. Organizations should develop and implement strategies for ensuring that each</p>	<p>G&PS</p>	<p>The University is committed to best practice and compliance with its record keeping activities. A report against Principle 6 of Standard 2 can found at page 38 of the Report on Operations.</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>employee is aware of the compliance responsibilities.</p> <p>Minimum Compliance Requirements</p> <p>The record keeping plan is to provide evidence to adduce that—</p> <ol style="list-style-type: none"> 1. The efficiency and effectiveness of the organization’s record keeping systems is evaluated not less than once every 5 years. 2. The organization conducts a record keeping training program. 3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time. 4. The organization’s induction program addresses employee roles and responsibilities in regard to their compliance with the organization’s record keeping plan. 5. The organization includes within its annual report an appropriate section that addresses points 1-4. 		
National Governance Protocols	<p>Protocol 8: the annual report of the higher education provider must be used for reporting on high level outcomes.</p> <p>Protocol 9: the annual report of the higher education provider must include a report on risk management within the organisation.</p>	<p>G&PS</p> <p>RMAA</p>	<p>Review on Operations pp 4 – 29. Key Performance Indicators.</p> <p>Review on Operations pp 30 – 32.</p>
Disability Services Act	Section 29. Report about disability access and inclusion plan	G&PS	Review of Operations p30

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
1993(WA)	<p>(1) A public authority that has a disability access and inclusion plan must, if required to report under section 62 or 66 of the Financial Administration and Audit Act 1985, include in such report, a report about the implementation of the plan.</p> <p>(2) The regulations may prescribe information that must be included in a report.</p>		
	<p>Disability Services Regulations 2004</p> <p>Section 8. Information in reports about disability access and inclusion plans (s. 29)</p> <p>For the purposes of section 29 of the Act, a report about a disability access and inclusion plan must include information relating to:</p> <ul style="list-style-type: none"> a. progress made by the relevant public authority and any agents and contractors of the relevant public authority in achieving the desired outcomes specified in Schedule 3; and b. the strategies implemented by the relevant public authority to inform its agents and contractors of its disability access and inclusion plan. 		
	<p>Disability Services Regulations 2004 - Schedule 3 - Desired outcomes of disability access and inclusion plans</p> <ul style="list-style-type: none"> 1. People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority. 		

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<ol style="list-style-type: none"> 2. People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority. 3. People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it. 4. People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority. 5. People with disabilities have the same opportunities as other people to make complaints to a public authority. 6. People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority. 		
Financial Administration and Audit Act 1985 – Sect 66	Accountable authority to report to Minister Section 66. Accountable authority to report to Minister (1) The accountable authority of a statutory authority (ECU) shall cause to be prepared and submitted to the Minister, within 2 months after the end of the financial year of the statutory authority, an annual report containing — <ol style="list-style-type: none"> (a) financial statements for the financial year; (b) performance indicators and such other 	G&PS	ECU Annual Report submitted 23 Mar 07

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>information as may be directed by the Treasurer's Instructions;</p> <p>(c) a report on the operations of the statutory authority during the financial year; and</p> <p>(d) such other information as the Minister may direct in writing.</p> <p>(2) A report of operations required to be prepared by subsection (1) shall contain all the information that is required by the Treasurer's Instructions.</p> <p>(3) The financial year of a statutory authority shall end on 30 June unless an Act provides otherwise.</p> <p>(4) A statutory authority that has a subsidiary body shall exercise its control over that subsidiary body so as to ensure that the accountable authority of the statutory authority is provided with all the information relating to the subsidiary body that the accountable authority needs in order to comply with this section, section 67 and the Treasurer's Instructions.</p>		
DES Reporting	<p>At time of sending the Annual Report to the Minister, a copy should also be sent to Richard Strickland at DES.</p> <p>Annual Reporting to External Agencies (not in ECU Annual Report)</p>	G&PS	Scheduled for 23 March 2007.
Public Interest Disclosure Act 2003(WA)	<p>Principal Executive Officer Report</p> <p>Under <u>section 23 (f)</u> of the Act, the principal executive officer of the public authority is <u>required to report annually</u> to the Commissioner for Public Sector Standards</p>	RMAA	<p>External Annual Report</p> <p>Reported as at 30 June 2006 on 6 July 2006.</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>on:</p> <ul style="list-style-type: none"> • the number of public interest disclosures received over the report period • the results of any investigations conducted as a result of the disclosures • the action, if any, taken as a result of each investigation. <p>These reports can be provided through the PID Officer</p>		
<p>Higher Education Support Act 2003(CW1th)</p>	<p>Section 19-10 Financial information must be provided</p> <ol style="list-style-type: none"> 1. A higher education provider must give to the Minister a financial statement for each annual financial reporting period for the provider in which: <ol style="list-style-type: none"> a. the provider receives assistance under this Chapter; or b. a student of the provider receives assistance under Chapter 3. 2. The statement: <ol style="list-style-type: none"> a. must be in the form approved by the Minister; and b. must be provided together with a report on the statement by an independent qualified auditor; and c. must be provided within 6 months after the end of the annual financial reporting period for which the 	<p>G&PS</p>	<p>External Annual Report Reported as at 31 Dec 2005 and submitted to DEST on 21 June 2006.</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<p>statement was given.</p> <p>3. An annual financial reporting period, for a higher education provider, is the period of 12 months:</p> <ul style="list-style-type: none"> a. to which the provider's accounts relate; and b. that is notified in writing to the Minister as the provider's annual financial reporting period. 		
<p>Freedom of Information Act 1992(WA)</p> <p>Section 111. Report to Parliament</p>	<p>1. As soon as practicable after 30 June in each year the Commissioner is to submit a report to the Speaker of the Legislative Assembly and the President of the Legislative Council on the operation of this Act and the operations of the Commissioner during the year ending on that day (30 June).</p> <p>2. The report is to include in relation to each agency —</p> <ul style="list-style-type: none"> a. the number of access applications received and dealt with; b. the number of decisions to — <ul style="list-style-type: none"> i. give access to documents; ii. give access to edited copies of documents; iii. defer giving access to documents; iv. give access to a document in the manner referred to in section 28 v. refuse access to documents; 	<p>G&PS</p>	<p>External Annual Report. Report as at 30 June 2006 sent 1 August 2006</p>

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<ul style="list-style-type: none"> c. the number of times each of the clauses in Schedule 1 was used to characterize documents as exempt documents; d. the number of applications for internal review under Part 2 and the results of the reviews; e. the number of applications for amendment of personal information received and dealt with; f. the number of decisions — <ul style="list-style-type: none"> i. to amend personal information in accordance with an application; ii. not to amend personal information in accordance with an application; g. the number of applications for internal review under Part 3 and the results of the reviews; h. the number of complaints made to the Commissioner and the results of the complaints; i. the number of other applications made to the Commissioner and the results of those applications; j. the number of appeals to the Supreme Court and the results of those appeals; k. the amounts of fees and charges collected and details of fees and charges that were reduced or waived; and 		

Relevant Act & Authority	Reporting Requirement	Responsible Faculty/Centre	Report Reference/Remarks
	<ul style="list-style-type: none"> 1. such other information as is prescribed. 3. Each agency has to — <ul style="list-style-type: none"> a. provide the Commissioner with such information as the Commissioner requires for the purpose of preparation of a report under this section; and b. comply with any prescribed requirements concerning the providing of that information and the keeping of records for the purposes of this section. 		