



# *Annual Report 1988*

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## APPENDICES

A: STUDENT STATISTICS

B: REPORT ON OVERSEAS TRAVEL

C: FINANCIAL STATEMENTS

# Griffith University

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## APPENDIX A: STUDENT STATISTICS

### ANALYSIS OF GROWTH IN GRIFFITH UNIVERSITY STUDENT LOAD - 1983 TO 1988

% GROWTH SINCE	1983 %	1984 %	1985 %	1986 %	1987 %	1988 %
1983	-	14	32	56	66	90
1984	-	-	16	37	45	66
1985	-	-	-	18	26	44
1986	-	-	-	-	6	22
1987	-	-	-	-	-	15
1988	-	-	-	-	-	-
<b>TOTAL EFTSUs</b>	<b>2210</b>	<b>2525</b>	<b>2920</b>	<b>3450</b>	<b>3665</b>	<b>4200</b>

# APPENDIX A: STUDENT STATISTICS

## ALL STUDENTS BY AGE AND PROGRAMME LEVEL - 1988

Age at 31 Dec. of previous Year	HIGHER DEGREE			OTHD (including Honours)			ALL STUDENTS		
	M	F	P	M	F	P	M	F	P
Under 17	-	-	-	36	49	85	36	49	85
17	-	-	-	308	343	651	308	343	651
18	-	-	-	418	377	795	418	377	795
19	-	-	-	319	309	628	319	309	628
<b>Under 20</b>	-	-	-	<b>1081</b>	<b>1078</b>	<b>2159</b>	<b>1081</b>	<b>1078</b>	<b>2159</b>
20	-	2	2	244	213	457	244	215	459
21	-	1	1	151	126	277	151	127	278
22	5	2	7	105	68	173	110	70	180
23	4	2	6	68	59	127	72	61	133
24	9	7	16	61	56	117	70	63	133
<b>20 - 24</b>	<b>18</b>	<b>14</b>	<b>32</b>	<b>629</b>	<b>522</b>	<b>1151</b>	<b>647</b>	<b>536</b>	<b>1183</b>
25	8	2	10	61	49	110	69	51	120
26	5	7	12	54	49	103	59	56	115
27	14	2	16	64	46	110	78	48	126
28	10	9	19	45	49	94	55	58	113
29	10	6	16	51	31	82	61	37	98
<b>25 - 29</b>	<b>47</b>	<b>26</b>	<b>73</b>	<b>275</b>	<b>224</b>	<b>499</b>	<b>322</b>	<b>250</b>	<b>572</b>
30 - 34	57	20	77	204	159	363	261	179	440
35 - 39	43	16	59	171	160	331	214	176	390
40 - 44	36	25	61	85	141	226	121	166	287
45 - 49	19	8	27	43	76	119	62	84	146
50 - 54	6	4	10	16	48	64	22	52	74
55 - 59	7	1	8	10	22	32	17	23	40
60 - 64	3	1	4	10	19	29	13	20	33
Over 64	-	-	-	7	8	15	7	8	15
Not Stated	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>236</b>	<b>115</b>	<b>351</b>	<b>2531</b>	<b>2457</b>	<b>4988</b>	<b>2767</b>	<b>2572</b>	<b>5339</b>
<i>% under 20</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>42.7%</i>	<i>43.9%</i>	<i>43.3%</i>	<i>39.1%</i>	<i>41.9%</i>	<i>40.4%</i>
<i>% under 25</i>	<i>7.6%</i>	<i>12.2%</i>	<i>9.1%</i>	<i>67.6%</i>	<i>65.1%</i>	<i>66.4%</i>	<i>62.5%</i>	<i>62.8%</i>	<i>62.6%</i>

# APPENDIX A: STUDENT STATISTICS

ALL STUDENTS BY DOMICILE AND SEX - 1983 TO 1988

DOMICILE	1983		1984		1985		1986		1987		1988							
	M	F	M	F	M	F	M	F	M	F	M	F						
QLD	1449	1283	2732	1682	1554	3236	1821	1782	3603	2132	2029	4161	2247	2113	4360	2557	2396	4953
ACT	4	2	6	7	4	11	9	4	13	12	10	22	10	4	14	6	6	12
NSW	31	30	61	46	54	100	53	71	124	70	72	142	70	75	145	97	90	187
NT & SA	8	9	17	7	13	20	7	15	22	12	14	26	8	5	13	5	4	9
TAS	2	1	3	2	-	2	1	-	1	1	-	1	2	-	2	-	2	2
VIC	4	3	7	5	7	12	7	12	19	10	15	25	10	13	23	10	9	19
WA	5	2	7	6	-	6	4	-	4	2	-	2	1	-	1	4	3	7
OVERSEAS	31	34	65	38	36	74	55	37	92	72	40	112	80	51	131	88	62	150
<b>TOTAL</b>	<b>1534</b>	<b>1364</b>	<b>2898</b>	<b>1793</b>	<b>1668</b>	<b>3461</b>	<b>1957</b>	<b>1921</b>	<b>3878</b>	<b>2311</b>	<b>2180</b>	<b>4491</b>	<b>2428</b>	<b>2261</b>	<b>4689</b>	<b>2767</b>	<b>2572</b>	<b>5339</b>

# APPENDIX A: STUDENT STATISTICS

## ALL STUDENTS BY DIVISION/CENTRE AND SEX - 1983 TO 1988

Division/Centre	1983		1984		1985		1986		1987		1988	
	M	F	M	F	M	F	M	F	M	F	M	F
Commerce & Administration	437	241	541	286	622	356	744	410	1010	542	931	583
Australian Environmental Studies	384	231	424	283	393	272	411	272	402	252	446	282
Asian & International Studies	238	316	246	335	248	365	253	400	253	385	277	463
Humanities	218	444	288	612	326	756	392	871	360	863	396	937
Science & Technology	255	131	292	152	366	172	507	227	396	219	711	307
Centre for the Advancement of Learning & Teaching	1	1	1	-	2	-	4	-	7	-	6	-
Language Centre	1	-	1	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1534</b>	<b>1364</b>	<b>1793</b>	<b>1668</b>	<b>1957</b>	<b>1921</b>	<b>2311</b>	<b>2180</b>	<b>2428</b>	<b>2261</b>	<b>2767</b>	<b>2572</b>

# APPENDIX A: STUDENT STATISTICS

**DEGREES AWARDED BY YEAR OF COMPLETION OF DEGREE REQUIREMENTS AND SEX -1983 TO 1987**

Degree Awarded	1983		1984		1985		1986		1987		Total since 1974		
	M	F	M	F	M	F	M	F	M	F	M	F	P
Doctorates	7	1	9	2	8	3	17	5	8	2	70	14	84
Masters Res. Degrees	2	3	5	3	3	1	9	4	10	4	40	18	58
Masters C'work Degrees	18	6	11	6	22	4	9	3	19	5	147	36	183
Graduate Diplomas	2	6	3	3	2	1	7	4	3	6	17	20	37
Bachelors Hons. Degrees	17	21	29	11	23	12	28	24	22	29	263	168	431
Bachelors Pass Degrees	180	163	178	187	169	218	213	254	244	260	1760	1873	3633
<b>TOTAL</b>	<b>226</b>	<b>200</b>	<b>235</b>	<b>212</b>	<b>227</b>	<b>239</b>	<b>283</b>	<b>294</b>	<b>306</b>	<b>306</b>	<b>2297</b>	<b>2129</b>	<b>4426</b>

# APPENDIX A: STUDENT STATISTICS

## ALL STUDENTS BY DEGREE LEVEL, DIVISION/CENTRE, AND ATTENDANCE - 1983 TO 1988

DEGREE LEVEL/DIVISION OR SCHOOL	1983		1984		1985		1986		1987		1988							
	F/T	TOT	F/T	TOT	F/T	TOT	F/T	TOT	F/T	TOT	F/T	TOT						
<b>Higher Degrees</b>																		
Australian Environmental Studies	31	43	74	35	81	116	34	62	96	32	66	98	37	49	86	34	66	100
Asian and International Studies	17	30	47	16	22	38	20	31	51	20	19	39	16	26	42	19	22	41
Commerce and Administration	4	10	14	5	11	16	5	18	23	6	17	23	5	47	52	3	66	69
Humanities	6	18	24	9	16	25	11	13	24	16	17	33	21	16	37	18	18	36
Science and Technology	29	37	66	33	59	92	44	54	98	41	61	102	44	45	89	46	53	99
CALT	-	2	2	-	1	1	1	1	2	1	3	4	1	6	7	1	5	6
Language Centre	-	1	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL HIGHER DEGREES</b>	87	141	228	98	191	289	115	179	294	116	183	299	124	189	313	121	230	351
<b>Other Than Higher Degrees (including Honours)</b>																		
Australian Environmental Studies	349	192	541	384	207	591	440	129	569	474	111	585	480	88	568	528	100	628
Asian and International Studies	285	222	507	312	231	543	333	229	562	396	218	614	424	172	596	507	192	699
Commerce and Administration	336	328	664	357	454	811	416	539	955	510	621	1131	804	696	1500	731	714	1445
Humanities	376	262	638	447	428	875	528	530	1058	603	627	1230	612	574	1186	685	612	1297
Science/Computing and Information Technology	276	44	320	306	46	352	400	40	440	594	38	632	487	39	526	864	55	919
<b>TOTAL OTHER THAN HIGHER DEGREES</b>	1622	1048	2670	1806	1366	3172	2117	1467	3584	2577	1615	4192	2807	1569	4376	3315	1673	4988
<b>UNIVERSITY TOTAL</b>	1709	1189	2898	1904	1557	3461	2232	1646	3878	2693	1798	4491	2931	1758	4689	3436	1903	5339



## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

Details of detachments of staff on Outside Studies Programmes, Research Programmes and Conference Detachment and Special Duties Programmes appear below.

### DIVISION OF COMMERCE AND ADMINISTRATION

Dr Jim Kitay spent three weeks on Conference Detachment during which he attended the Industrial Relations Research Association Conference in Chicago.

Funds: Private

Mr Paul McCarthy spent one week at the University of Kent at Canterbury researching a project entitled 'Mediating the material - ideal antinomy of social thought'. He also conducted research at the British Museum Library.

Funds: Private

Mr Rob McQueen spent seven months on an Outside Studies Programme in England researching the evolution of joint stock companies legislation. During this period he spent time at the Business History Unit, LSE, the Centre for Advanced Legal Studies and the University of Kent. Mr McQueen then spent a period of Special Duties Detachment studying Spanish at the University of the Yucatan in Merida, Mexico.

Funds: Griffith University and private

Dr Christine Smith spent three weeks on an Inter-Semester Research Programme and Conference Detachment. During that time, she presented a paper at the American Economic Association meeting in Chicago, and visited Cornell University, making use of the Regional Science Association archives stored there.

Funds: Griffith University, Peace Science Society (International) and World Research Centre, Inc.

Professor Patrick Weller undertook a Special Duties Programme during which he spent three days in Hong Kong recruiting students, five days in the UK consulting with colleagues, particularly at Templeton College, Oxford, and attended three conferences in Washington. He also presented a paper on support for Prime Ministers at the Georgetown University Conference on Executive Leadership.

Funds: Griffith University

### DIVISION OF ASIAN AND INTERNATIONAL STUDIES

Dr Reiko Atsumi spent four weeks on an Inter-Semester Research Programme visiting the library of the National Women's Education Centre and other relevant organisations and individuals to collect materials published in Japanese regarding the images of Japanese women in mass media and school textbooks.

Funds: Griffith University and private

Dr Edmund Fung spent one month on an Inter-Semester Research Programme. During that time he spent four days in Hong Kong University's Chinese-language Library and four weeks in the Public Record Office in London in connection with his project on Anglo-Chinese relations in the 1920s. He also attended several seminars held at the University of London.

Funds: Griffith University

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

Professor Ho Peng-Yoke spent a week on Conference Detachment at the University of California, USA, attending the 5th International Conference on the History of Science in China, at which he gave the plenary lecture and presided over one of the sessions.

Funds: Griffith University and private

Dr Nicholas Knight spent two months on an Inter-Semester Research Programme. He spent six weeks at the University of Sichuan, Chengdu, China working with faculty from the philosophy department on problems of Chinese philosophy and ideology, and two weeks at the Academy of Social Sciences, Changsha.

Funds: Griffith University

Mr George Kutash spent a week of an Inter-Semester Research Programme at the Torokbalint Experimental Elementary School in Budapest, Hungary, observing an experimental Japanese Language Programme for 10-14 year olds. He also visited the Department of Far Eastern Studies at Budapest (ELTE) University and worked in the Far Eastern Collection of the Library of the Hungarian Academy of Science.

Funds: Private

Professor Colin Mackerras spent one week on Conference Detachment at the Conference of the Pacific Region Association of Higher Learning, which took place in Seoul, Korea. The Conference related to the new Key Centre for Asian Languages and Studies.

Funds: Key Centre for Asian Languages and Studies and Korean Council of University Education

Dr Tomone Matsumoto spent two months on an Inter-Semester Research Programme conducting research for a book on Hirabayashi Taiko, a writer. The major research was carried out in Tokyo and Hiroshima, where she interviewed critics and relatives of the author. Dr Matsumoto visited the Diet Library in Tokyo to research written materials.

Funds: Private

Dr David Schak spent an eight-month Outside Studies Programme in residence as a fellow of the Inter-University Programme administered by Stanford University in Taipei, Taiwan. While there he was engaged in research, writing, and language study. Dr Schak also lectured at National Tsinghua University and attended a four-day symposium on Taiwan held at Hong Kong University.

Funds: Inter-University Programme and private

Dr James Sneddon spent one week on Conference Detachment in Auckland, New Zealand, attending the International Conference on Austronesian Linguistics, where he read a paper based on his research on languages in North Sulawesi, Indonesia.

Funds: Griffith University

Mr Geoff Woollams spent two months on an Outside Studies Programme and Inter-Semester Research Programme at Satya Wacana Christian University in Salatiga, Central Java, collecting linguistic data on contemporary Indonesian usage, and discussing developments in Indonesian language teaching materials and methodology. He gave a paper on the role of grammar in teaching Indonesian to foreigners. Mr Woollams also spent one week in Jakarta visiting the National Centre for Language Development.

Funds: Griffith University and private

### DIVISION OF AUSTRALIAN ENVIRONMENTAL STUDIES

Ms Janet Boderó spent a nine-week Inter-Semester Research Programme at the Waikato Centre for Applied Statistics at the Waikato University, Hamilton, New Zealand, where she discussed and studied the role played by statistical techniques in research projects conducted on commercial dairy farms with varying environments.

Funds: Griffith University and private

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

Professor Arthur Brownlea spent five weeks at the Centre for Disease Control in Atlanta, USA, studying the theoretical bases and research methodologies used by the Centre in the field of behavioural epidemiology. Professor Brownlea was also invited to test the self-helping methodology in a pilot study in Atlanta.

Funds: Griffith University and private

Dr Carla Catterall spent five months of an Outside Studies Programme at the University of British Columbia, Canada, where she worked on projects in animal ecology, and presented seminar papers at four Canadian universities. She spent a further month at the National Amazonian Research Institute in Brazil, visiting research sites and conducting discussions with personnel in the minimal critical size of ecosystems project.

Funds: Griffith University and private

Dr Cordia Chu spent seven weeks on an Inter-Semester Research Programme in Taipei, Taiwan working on a project on post-natal depression among Chinese women.

Funds: Griffith University and private

Dr Peter Doherty spent three weeks on an oceanographic expedition to the Chesterfield Reefs, mid-way between Australia and New Caledonia. Dr Doherty also attended a workshop on Fish Recruitment at Orstom, the French Oceanographic Institute in Noumea.

Funds: Private

Dr Albert Gabric spent six weeks on an Inter-Semester Research Programme at the Department of Applied Maths and Theoretical Physics, Cambridge, working on a collaborative research project with Dr Ron Smith. He also gave a seminar in the department.

Funds: British Council and private

Professor Calvin Rose spent one week on Conference Detachment during which he presented an invited review paper on agricultural non-point source runoff and sediment yield water quality models at an International Symposium on that topic held at Logan in Utah. He also visited the Water Centre of Utah State University to discuss their environmental engineering programme.

Funds: US Department of Agriculture and OICD

Dr Paul Saffigna spent four weeks at Rothamsted Experiment Station, Harpenden, and Europa Scientific, Crewe, England conducting analytical comparisons between mass spectrometer systems.

Funds: Griffith University

Dr Ken Walker spent seven weeks on an Inter-Semester Research Programme conducting research into aspects of the transfer of technology to India, and its further development and indigenisation.

Funds: Private

### DIVISION OF HUMANITIES

Dr Malcolm Alexander spent three weeks on an Inter-Semester Research Programme visiting Trent University in Ontario, Canada, McGill University in Montreal, Canada, the University of London, and Harvard University in Boston. He also gave papers at two international conferences, one at Edinburgh, Scotland, the other at Atlanta, Georgia.

Funds: Griffith University

Dr Chris Berry spent four days on Conference Detachment and four days in Athens, Ohio attending a conference on Asian cinema. He chaired a panel and gave the closing paper of the conference. He also carried out research in Los Angeles, California.

Funds: Griffith University and private

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

Mr Stephen Crofts spent seven weeks on an Inter-Semester Research Programme researching the overseas reception of Australian films and the current uses of ideas of authorship in film distribution and film festivals. He worked in libraries in London and New York, and conducted interviews.

Funds: Griffith University and private

Dr Richard Yeo spent a four-and-a-half month Outside Studies Programme attached to the History and Philosophy of Science Department, Cambridge University, UK, and worked on material relating to nineteenth-century debates about the nature and image of science. He also made use of libraries in Oxford and London and gave seminars in Cambridge and London.

Funds: Griffith University and private

Dr Carlo Zincone spent five months on an Outside Studies Programme during which he filmed and collected about fifty videotapes and gathered other linguistic material for his research project. He visited with various universities and cultural institutions in Italy (Rome, Florence, Perugia, Trent, Urbino, Venice) and Europe (Stockholm and Utrecht) and gave lectures in various schools and institutions in Italy for the occasion of Australia's bicentenary.

Funds: Griffith University and private

Dr Nicholas Zurbrugg spent a six-month Outside Studies Programme based in Birmingham, England, where he wrote a number of articles on contemporary drama, art, architecture, video-art and literary theory. Dr Zurbrugg also gave guest lectures at the University of Geneva, Switzerland, and in the USA at the University of Iowa City, Hofstra University, New York, and the Massachusetts Institute of Technology.

Funds: Griffith University and private

### DIVISION OF SCIENCE AND TECHNOLOGY

Dr Gordon Abraham spent a six-month Outside Studies Programme visiting colleagues at the University of Geneva, Oxford University and the National Institute for Medical Research, London. He spent the majority of the time doing collaborative research in the laboratories of Merck, Sharp and Dohme, West Point, Pennsylvania.

Funds: Griffith University and private

Dr Ifor Beacham spent two weeks on Conference Detachment attending the 13th Biotechnology Symposium held in Paris. He had discussions with scientists from both academia and the biotechnology industry, and attended relevant symposia. Dr Beacham also presented a paper on Griffith's research.

Funds: Ian Potter Foundation, Griffith University and private

Dr Ken Busfield spent two weeks on Special Duties Detachment at three universities in Manila where he delivered a course of lectures on polymer science and discussed the means by which polymer science might be introduced into the curriculum there. The visit was part of the International Development Programme.

Funds: International Development Programme of Australian Universities and Colleges

Dr Don Clegg spent eleven weeks on an Outside Studies Programme at the Free University, Brussels, investigating the application of chemometrics, in particular, information theory to problems of pesticide residue analysis.

Funds: Griffith University and private

Dr Evan Gray spent three weeks attending the International Conference on Neutron Scattering at Grenoble University and the International Conference on Magnetism at the Universite Paris-Sud. Dr Gray also consulted with colleagues at the University of Reading.

Funds: Griffith University and private

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

Professor Barry Harrison spent three days in southern San Francisco, looking at semiconductor processing equipment. He also attended a conference in Atlanta, Georgia, at which he presented a paper.

Funds: Private

Professor Roger Holmes spent three weeks on Special Duties and Conference Detachment visiting a number of research laboratories in Japan, as part of a programme supported by the Japan Society for the Promotion of Science and the Australian Academy of Science. The purpose of the visit was to enhance interaction between scientists of Australia and Japan, and to attend two international conferences.

Funds: Australian Academy of Science and Japan Society for the Promotion of Science

Dr Michael Irving spent a three-month Outside Studies Programme conducting research at the Mt Vernon Radium Institute, Middlesex and at the University of Grenoble. He also made visits to the Universities of Surrey and Hull.

Funds: Griffith University and private

Dr Alan Mackay-Sim spent one month on Special Duties and Conference Detachment attending the Tenth Annual Meeting of the Association for Chemoreception Sciences, Sarasota, Florida at which he presented a research paper. He also visited seven universities, including three special research centres on smell and taste, where he presented colloquia, discussed new research techniques, and collected data for some collaborative research on testing humans' sense of smell.

Funds: Griffith University and private

Dr Sverre Myhra spent nine weeks on an Inter-Semester Research Programme carrying out research on high temperature superconductors using unique facilities at the AEA Harwell Laboratories in the UK. He also continued co-operative research in the field of scanning tunnelling microscopy with the IBM Research Laboratory in Zurich, Switzerland.

Funds: Private

Professor David Pegg spent three weeks attending a conference in Birmingham on quantum optics, at which he presented a paper. He also conducted research at the Imperial College, London and consulted colleagues at Oxford and Essex.

Funds: Griffith University and private

Dr Ron Quinn spent one week on Conference Detachment attending the Gordon Research Conference on Marine Natural Products, Oxnard, California, USA. He presented a paper on methods for isolating water-soluble constituents from marine organisms.

Funds: Griffith University, conference organisers and private

Dr Peter Turner spent two weeks on Conference Detachment attending the NATO-supported Advanced Study Institute at Oleron, France, on Surfaces and Interfaces of Ceramic Materials, to present an invited lecture on the mechanisms controlling the dissolution of oxides and ceramics.

Funds: Griffith University and private

### CENTRE FOR THE ADVANCEMENT OF LEARNING AND TEACHING

Ms Pam Christie spent two months on an Inter-Semester Research Programme to present a commissioned evaluation report on racially mixed Catholic education in South Africa, and to run a series of feedback workshops. She also visited the University of the Witwatersrand, where she had been working on a project on multicultural education.

Funds: Private

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

**Dr Robert Ross** spent two weeks visiting the Otago Polytechnic and the University of Otago. He also attended the HERDSA New Zealand Conference and the New Zealand Association for Research in Education Conference.

Funds: Griffith University

**Dr Ortrun Zuber-Skerritt** spent one month collaborating with colleagues at the University of Munich. She also held discussions with academics at Innsbruck University and the University of Aachen on her series of videos and monographs on Australian playwrights.

Funds: Private

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

### DETACHMENTS OF FACULTY STAFF ON OUTSIDE STUDIES PROGRAMMES

APPROVED - 1988

DIVISION/CENTRE	DESIGNATION	NUMBER ABSENT	TOTAL MONTHS ABSENT IN 1988	LOCATION		
				AUS	O/S	
	BOTH					
Commerce and Administration	Lecturer	7	35.9	3	2	2
	Snr Teach Fellow	1	4.6	-	1	-
	<b>Sub-Total</b>	<b>8</b>	<b>40.5</b>	<b>3</b>	<b>3</b>	<b>2</b>
Australian Environmental Studies	Professor	1	4.1	-	-	1
	Senior Lecturer	2	9.0	-	2	-
	Lecturer	3	13.7	1	2	-
	Snr Teach Fellow	1	4.6	-	1	-
	<b>Sub-Total</b>	<b>7</b>	<b>31.4</b>	<b>1</b>	<b>5</b>	<b>1</b>
Humanities	Senior Lecturer	2	8.7	-	2	-
	Lecturer	4	18.9	2	1	1
	Snr Teach Fellow	2	9.4	1	1	-
	<b>Sub-Total</b>	<b>8</b>	<b>37.0</b>	<b>3</b>	<b>4</b>	<b>1</b>
Asian and International Studies	Senior Lecturer	2	14.3	-	2	1
	Lecturer	4	9.4	2	-	-
	Snr Teach Fellow	2	4.1	-	-	1
	<b>Sub-Total</b>	<b>6</b>	<b>27.8</b>	<b>2</b>	<b>2</b>	<b>2</b>
Science and Technology	Assoc Professor	1	4.4	-	-	1
	Senior Lecturer	4	19.3	-	1	3
	Lecturer	2	11.5	-	-	2
	<b>Sub-Total</b>	<b>7</b>	<b>35.2</b>	<b>-</b>	<b>1</b>	<b>6</b>
Centre for the Advancement of Learning and Teaching	Lecturer	1	1.1	1		
	<b>Sub-Total</b>	<b>1</b>	<b>1.1</b>	<b>1</b>		
<b>TOTAL</b>		<b>37</b>	<b>173.0</b>	<b>10</b>	<b>15</b>	<b>12</b>

## APPENDIX B: REPORT ON OVERSEAS TRAVEL 1988

### DETACHMENTS OF FACULTY STAFF ON OUTSIDE STUDIES PROGRAMMES

1983 - 1988

DIVISION/CENTRE	1983	1984	1985	1986	1987	1988
Commerce and Administration	2	6	3	4	8	8
Australian Environmental Studies	4	7	8	5	6	7
Humanities	8	9	6	4	10	8
Asian and International Studies	8	3	4	7	5	6
Science and Technology	6	6	7	8	9	7
Centre for the Advancement of Learning and Teaching	-	1	1	1	1	1
Other	-	-	-	-	-	-
<b>TOTAL</b>	<b>28</b>	<b>32</b>	<b>29</b>	<b>29</b>	<b>39</b>	<b>37</b>



# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

#### Purpose and Scope of Financial Statements

Griffith University is constituted under the Griffith University Act 1971-1987 and is a statutory body within the meaning given in the Financial Administration and Audit Act 1977-1988.

The financial statements have been prepared in accordance with the requirements prescribed by -

- . The Griffith University Act 1971-1987;
- . Section 46F of the Financial Administration and Audit Act 1977-1988;
- . Regulation 6 of the Financial Administration and Audit [Statutory Bodies] Regulations 1986 and relevant Minister's Directions.

These statements have been prepared to account for the management and custody of moneys and other resources made available to the University and to provide full disclosure of the University's financial operations during the year and general state of affairs at the end of the year.

Bodies associated with Griffith University in terms of section 46I of the Financial Administration and Audit Act 1977-1988 are as follows -

- . Nathan Housing Company Ltd;
- . G.U.S.S. Nominees Ltd.

Separate financial statements are prepared for these Bodies, the Griffith University - Board of Community Services and the Queensland Tertiary Admissions Centre, which is a partnership formed by the three Queensland universities and the Board of Advanced Education.

As Griffith University provides accounting and banking facilities for the Griffith University - Board of Community Services and the Queensland Tertiary Admissions Centre, the value of cash transactions and cash balances for these bodies are included in the University's Statement of Receipts and Payments for the Suspense Fund.

Superannuation transactions of some of the University's employees are recorded through G.U.S.S. Nominees Ltd. which is a Trustee Company. An additional superannuation scheme is operated under a Trust Deed. Financial transactions and cash balances for this additional scheme have been included in the University's Statement of Receipts and Payments for the Suspense Fund. Separate financial statements are prepared for both superannuation schemes.

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### GENERAL FUND

#### STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

<u>1987</u>		<u>1988</u>	
\$		\$	\$
199,154	The Balance at 1 January was		270,595
	Receipts for the year were -		
25,496,350	Commonwealth Government - Recurrent Grants	27,922,569	
-	Queensland Government Grants	68,000	
1,170,202	Higher Education Administration Charge	1,429,100	
-	Transfer from Bequests, Donations and Other		
-	Special Funds	633,659	
585,685	Other	631,385	
		<hr/>	
			30,684,713
	Against which the following payments were met -		
	<u>Academic Activities</u>		
14,700,605	Teaching and Research (Note 2)	17,258,203	
441,445	Research Only (Note 3)	614,986	
		<hr/>	
			17,873,189
	<u>Academic Services</u>		
2,342,311	Libraries (Note 4)	2,436,337	
449,643	Computing (Note 5)	711,697	
977,301	Other (Note 6)	1,018,943	
		<hr/>	
			4,166,977
480,166	<u>Student Services</u> (Note 7)	523,662	
	<u>General University Services</u>		
3,008,793	Administration (Note 8)	3,265,273	
1,901,349	Overheads (Note 9)	1,874,804	
2,345,635	Buildings and Grounds (Note 10)	2,627,512	
		<hr/>	
			7,767,589
	<u>Other</u>		
533,548	Investment Income Transferred to Bequests, Donations and Other Special Funds	544,470	
		<hr/>	
			30,875,887
71,441	* Resulting in an excess of payments over receipts of		191,174
<hr/>			<hr/>
270,595	Leaving a balance at 31 December of		79,421
<hr/>			<hr/>

\* Excess Receipts

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### CAPITAL FUND

#### STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

<u>1987</u>		<u>1988</u>	
\$		\$	\$
126,359	The Balance at 1 January was		Dr 331,923
	Receipts for the year were -		
	Commonwealth Government Grants		
3,826,000	Capital Projects	1,788,202	
294,000	Minor Works	321,000	
1,244,000	Equipment	1,867,000	
-	Other	250,435	
		4,226,637	
	From which the following payments were made -		
4,354,714	General Purpose Science Building	1,132,784	
-	Computing Science Building	699,530	
304,052	Minor Works	333,005	
1,163,516	Equipment	1,802,465	
		3,967,784	
458,282	Resulting in an excess of receipts * over payments of		258,853
Dr 331,923	Leaving a balance at 31 December of		Dr 73,070

\* Excess Payments

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### SPECIAL RESEARCH FUNDS

#### STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

<u>1987</u>		<u>1988</u>		
\$		\$	\$	\$
197,454	The Balance at 1 January was			262,372
	Receipts for the year were -			
314,000	Special Research Grant - Australian Government	450,000		
1,000	Australia China Council	52,022		
44,000	Australian Institute of Marine Science	44,000		
	Australian International Development Assistance			
-	Bureau	86,782		
626,902	Australian Research Council	628,879		
160,043	Australian Water Research Advisory Council	266,925		
39,576	CSIRO - Griffith University Collaborative Research	31,751		
-	Department of Foreign Affairs	95,000		
82,343	Department of Science and Technology	108,361		
	National Energy Research Development			
103,556	and Demonstration Program	56,726		
270,197	National Health and Medical Research Council	280,190		
60,384	National Heart Foundation	80,040		
36,000	Queensland Water Resources Commission	75,922		
52,540	Rural Credits Development Fund	58,128		
282,183	Other	202,510		
				2,517,236
	From which payments were made			
	against the following grants			
314,000	Special Research Grant - Australian Government	450,000		
(781)	Australia China Council	29,826		
27,374	Australian Institute of Marine Science	24,898		
	Australian International Development			
-	Assistance Bureau	76,040		
630,247	Australian Research Council	594,482		
89,236	Australian Water Research Advisory Council	285,240		
	CSIRO - Griffith University Collaborative			
38,331	Research	68,932		
16,894	Department of Foreign Affairs	48,344		
102,703	Department of Science and Technology	82,849		
	National Energy Research Development and			
71,783	Demonstration Program	41,964		
232,734	National Health and Medical Research Council	296,192		
73,735	National Heart Foundation	63,211		
55,047	Queensland Water Resources Commission	66,001		
55,371	Rural Credits Development Fund	61,171		
301,132	Other	224,050		
				2,413,200
64,918	Resulting in an excess of receipts over payments of			104,036
262,372	Leaving a balance at 31 December of			366,408

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### BEQUESTS, DONATIONS AND OTHER SPECIAL FUNDS

#### STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

<u>1987</u>		<u>1988</u>	
\$		\$	\$
3,956,609	The Balance at 1 January was		4,931,642
	Receipts for the year were -		
1,219,857	University Fund	1,368,149	
252,938	Student Loan Schemes	294,266	
51,929	Griffith Artworks	75,213	
164,339	Library Special Purpose Fund	270,447	
89,300	Nuclear Magnetic Resonance Centre Operations	93,620	
111,156	Consulting Fees	357,577	
212,577	Long Service Leave Account	209,703	
-	Equipment Replacement Account	200,000	
-	Building Maintenance Account	200,000	
588,381	Other (Note 11)	(118,602)	
		<hr/>	
			2,950,373
	From which payments were made		
	against the following funds		
819,567	University Fund	1,187,613	
190,359	Student Loan Schemes	175,533	
58,436	Griffith Artworks	51,912	
124,934	Library Special Purpose Fund	220,527	
102,777	Nuclear Magnetic Resonance Centre Operations	64,709	
89,077	Consulting Fees	436,001	
31,874	Long Service Leave Account	70,774	
-	Development Bank	134,076	
298,420	Other	415,579	
		<hr/>	
			2,756,724
975,033	Resulting in an excess of receipts		
	over payments of		193,649
<hr/>			<hr/>
4,931,642	Leaving a balance at 31 December of		5,125,291
<hr/>			<hr/>

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### SUSPENSE FUND

#### STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 DECEMBER, 1988

<u>1987</u>		<u>1988</u>
\$		\$      \$
4,353,371	The Balance at 1 January was	5,305,486
	Receipts for the year were -	
2,390,908	Board of Community Services	2,862,638
1,082,295	Nathan Housing Company	1,290,926
771,618	Queensland Tertiary Admissions Centre	1,003,918
3,569,177	General (Note 12)	(1,353,515)
		3,803,967
	From which payments	
	were made on behalf of -	
2,423,649	Board of Community Services	2,717,444
1,059,682	Nathan Housing Company	1,102,848
794,722	Queensland Tertiary Admissions Centre	969,099
2,583,830	General	2,337,628
		7,127,019
952,115	Resulting in an excess of * payments over receipts of	3,323,052
5,305,486	Leaving a balance at 31 December of	1,982,434
Excess Receipts		

Due to a change in presentation, figures revealed in the Statement for 1987 may not be as previously published.

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY

### STATEMENT OF ASSETS

AS AT 31 DECEMBER 1988

<u>1987</u>		<u>1988</u>
\$		\$
	<b>CURRENT ASSETS</b>	
19,161	Imprest Accounts and Advances	32,250
76,164	Sundry Debtors	76,220
127,893	Student Loans	89,328
10,409,957	Short Term Investments [Note 1(b)]	5,915,052
1,253,417	<b>LONG TERM INVESTMENTS [NOTES 1(b), 13]</b>	3,031,756
278,699	<b>LOANS - NATHAN HOUSING COMPANY</b>	270,770
	<b>FIXED ASSETS [Note 1(c)]</b>	
682,039	Land	-
35,973,622	Buildings and Site Works, Consultancies etc.	38,138,941
7,894,214	Equipment	11,858,711
<u>56,715,166</u>	<b>TOTAL ASSETS</b>	<u>59,413,028</u>

### STATEMENT OF LIABILITIES

AS AT 31 DECEMBER 1988

<u>1987</u>		<u>1988</u>
\$		\$
	<b>CURRENT LIABILITIES</b>	
1,225,202	Bank Overdraft	1,466,324
	<b>LONG TERM LIABILITIES</b>	
2,880,926	Long Term Loans (Note 14)	2,803,040
<u>4,106,128</u>	<b>TOTAL LIABILITIES</b>	<u>4,269,364</u>

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### NOTES TO AND FORMING PART OF THE ACCOUNTS

Statement of Significant Accounting Principles and Explanation of Items shown in the Annual Financial Statements.

#### Note 1 - Basis of Accounting

- (a) Statements of account covering the General Fund, Capital Fund, Special Research Funds, Bequests, Donations and other Special Funds and Suspense Fund show the results of cash transactions, consistent with the basis applied in the previous financial year.

In addition a Statement of Assets and a Statement of Liabilities are presented setting out the recorded assets and liabilities of the University at 31 December 1988. These statements do not include the value of provisions, prepayments, accruals or accumulated depreciation.

- (b) **Investments**

Investments are included in the accounts at cost. Investment income totalled \$1,543,260 in 1988. This income was distributed to various funds.

- (c) **Fixed Assets**

- General

Fixed assets have been valued at historical cost. Except for attractive items, equipment costing less than \$250 has not been included in fixed asset records.

- Land

The University has two holdings of land. The major holding is its site of 175 hectares at Nathan. Because of its specialized zoning no value has been included in the financial statements for land for this year. The value shown for land for the previous year represents the historical costs incurred on the University's behalf in respect of the acquisition of this land. The other land holding is a residential property of 1,600 sq m at Robertson. The historical cost of this property has been included in Long Term Investments.

- Equipment

The value shown in the Statement of Assets for equipment represents the historical cost of equipment in service at 31 December. The value shown for the previous year represents the progressive value of expenditure from capital equipment grants.

- (d) **Long Service Leave**

An account has been established to assist with the management of long service leave payments. Payments are made from this account to meet expenditure not provided for in the annual budget for long service leave. At 31 December, 1988 the balance of the account was \$611,698. The estimated legal liability of the University to employees for long service leave as at 31 December, 1988 was \$1.34 million.

- (e) **Contingent Assets/Liabilities**

There were no known contingent assets or liabilities of a significant nature at 31 December, 1988.

- (f) **Current Liabilities**

Sundry creditors stood at a normal level at the beginning and end of 1988.



## APPENDIX C: FINANCIAL STATEMENTS

### NOTES TO AND FORMING PART OF THE STATEMENT OF ACCOUNTS - continued

(g) Capital Expenditure

Capital expenditure in respect of equipment and building grants amounted to \$3,967,784 in 1988. Of this amount \$1,802,465 was spent on equipment and \$2,165,319 on buildings and contents. Proceeds from the sale of capital items amounted to \$130,777.

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 2 - Academic Activities - Teaching and Research</u>		
Salaries	11,407,318	12,967,448
Superannuation and Pensions	1,239,068	1,556,404
Payroll Tax and Workers' Compensation Insurance	604,903	692,606
Maintenance	837,094	1,061,906
Computing	145,057	118,060
Equipment	35,901	225,923
Conference and Study Leave Grants	159,265	229,457
New Appointment Expenses	115,834	150,777
Transfer to Long Service Leave Account	156,165	126,362
Transfer to Equipment Replacement Account	-	129,260
	14,700,605	17,258,203
 <u>Note 3 - Academic Activities - Research Only</u>		
Salaries	75,369	121,165
Superannuation and Pensions	-	1,554
Payroll Tax and Workers' Compensation Insurance	4,083	6,403
Maintenance	159,803	193,106
Computing	17,399	29,252
Equipment	118,436	191,216
Conference and Study Leave Grants	66,179	72,038
New Appointment Expenses	176	252
	441,445	614,986
 <u>Note 4 - Academic Services - Libraries</u>		
Salaries	1,202,848	1,231,296
Superannuation and Pensions	121,052	135,518
Payroll Tax and Workers' Compensation Insurance	63,509	65,874
Purchase of Books, etc.	747,047	830,207
Maintenance	83,268	74,350
Computing	95,456	44,279
Travel	6,112	6,201
New Appointment Expenses	36	1,798
Transfer to Long Service Leave Account	22,983	37,794
Transfer to Equipment Replacement Account	-	9,020
	2,342,311	2,436,337

## APPENDIX C: FINANCIAL STATEMENTS

### NOTES TO AND FORMING PART OF THE STATEMENT OF ACCOUNTS - continued

	<u>1987</u>	<u>1988</u>
	\$	\$
<b><u>Note 5 - Academic Services - Computing</u></b>		
Salaries	193,106	340,567
Superannuation and Pensions	19,310	34,843
Payroll Tax and Workers' Compensation Insurance	10,144	18,199
Maintenance	26,865	83,647
Computing	127,765	175,129
Equipment	56,800	-
Travel	8,656	8,060
New Appointment Expenses	6,997	4,277
Transfer to Long Service Leave Account	-	5,155
Transfer to Equipment Replacement Account	-	41,820
	449,643	711,697
<b><u>Note 6 - Academic Services - Other</u></b>		
Salaries	740,408	803,763
Superannuation and Pensions	85,571	93,851
Payroll Tax and Workers' Compensation Insurance	39,856	43,697
Maintenance	52,422	44,869
Computing	798	642
Equipment	32,380	3,000
Travel	8,637	8,446
New Appointment Expenses	7,138	1,968
Research	1,543	2,243
Transfer to Long Service Leave Account	8,548	10,324
Transfer to Equipment Replacement Account	-	6,140
	977,301	1,018,943
<b><u>Note 7 - Student Services</u></b>		
Health	36,834	31,571
Counselling	19,329	18,178
Scholarships	328,008	380,276
Employment Services	60,316	63,297
Student Exchanges	35,679	30,340
	480,166	523,662
<b><u>Note 8 - General University Services - Administration</u></b>		
Salaries	2,143,593	2,360,059
Superannuation and Pensions	189,964	228,014
Payroll Tax and Workers' Compensation Insurance	110,185	125,819
Maintenance	222,224	279,144
Computing	219,358	128,785
Travel	50,315	53,344
New Appointment Expenses	2,281	17,861
Staff Development	30,002	24,024
Equipment	17,707	6,244
Transfer to Long Service Leave Account	23,164	33,259
Transfer to Equipment Replacement Account	-	8,720
	3,008,793	3,265,273

## APPENDIX C: FINANCIAL STATEMENTS

### NOTES TO AND FORMING PART OF THE STATEMENT OF ACCOUNTS - continued

	<u>1987</u>	<u>1988</u>
	\$	\$
<b><u>Note 9 - General University Services - Overheads</u></b>		
Postage and Telephone	389,869	444,621
Advertising	143,958	158,076
Insurance	133,859	144,371
Contributions and Subscriptions to other Organisations	96,515	50,404
Convocation and Council Elections	6,714	3,611
Furniture	40,734	20,709
Power, Lighting and Heating	472,343	595,718
Printing and Stationery	67,411	143,310
Staff Disability Fund	10,000	10,000
Audit and Accounting Fees	11,400	14,500
Legal Expenses	24,997	18,130
Community Relations and Official Visitors' Expenses	52,203	60,225
Expenses of Council	1,096	2,417
Purchase of Regalia	609	1,617
Board of Community Services Subsidy	35,000	37,000
Administrative Services Centre Debt Servicing	32,319	32,319
The Hub Debt Servicing Contribution	20,000	20,000
Griffith Artworks Contribution	108,322	117,776
Provision for 27th Fortnightly Pay	90,000	-
Purchase Telephone Handsets	100,000	-
Contributions to Univations	64,000	-
	1,901,349	1,874,804
<b><u>Note 10 - General University Services - Buildings and Grounds</u></b>		
Salaries	1,094,918	1,270,417
Superannuation and Pensions	90,726	108,136
Payroll Tax and Workers' Compensation Insurance	58,809	68,084
Materials, Equipment and Contracts		
- Planning and Maintenance of Buildings and Grounds	771,016	606,882
- Cleaning and Caretaking	223,325	258,136
Water and General Rates	80,230	87,816
Equipment	474	7,709
Travel	12,716	8,449
Computing	10,769	3,842
Transfer to Long Service Leave Account	2,652	3,661
Transfer to Equipment Replacement Account	-	4,380
Transfer to Building Maintenance Account	-	200,000
	2,345,635	2,627,512

#### **Note 11 - Other**

This amount includes a transfer to General fund of \$633,659 in respect of the extra fortnights salary paid in 1988.

#### **Note 12 - General**

General receipts have been off-set by transfers from Suspense Fund to the General Fund and Capital Fund of \$4,350,615 being the first payment of Commonwealth Grants for 1988 received by the University in December 1987.

## APPENDIX C: FINANCIAL STATEMENTS

### NOTES TO AND FORMING PART OF THE STATEMENT OF ACCOUNTS - continued

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 13 - Long Term Investments</u>		
Inscribed Stock	1,048,720	1,546,787
Vice-Chancellor's Residence	204,697	204,697
Capital Expenditure on Stage II of Housing Village and Director's Residence	-	1,280,272
	<u>1,253,417</u>	<u>3,031,756</u>
 <u>Note 14 - Long Term Loans</u>		
Balance Outstanding	3,123,036	3,095,670
Less Sinking Fund Contributions and Accretions	242,110	292,630
	<u>2,880,926</u>	<u>2,803,040</u>

## APPENDIX C: FINANCIAL STATEMENTS

### CERTIFICATE OF GRIFFITH UNIVERSITY

The foregoing annual financial statements have been prepared pursuant to the provisions of the Financial Administration and Audit Act 1977-1988 and other prescribed requirements and we certify that -

- (a) the foregoing financial statements with other information and notes to and forming part thereof are in agreement with the accounts and records of Griffith University;
- (b) in our opinion -
  - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the foregoing annual financial statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the financial year last preceding, of the transactions of Griffith University for the period 1 January, 1988 to 31 December, 1988 and of the financial position as at the close of that year.

**J.M. MACROSSAN**  
Chancellor  
Griffith University

**L.R. WEBB**  
Vice-Chancellor  
Griffith University

**C.W. BURGESS**  
Business Manager

21 April, 1989

### CERTIFICATE OF THE AUDITOR-GENERAL

I have examined the accounts of Griffith University as required by the Financial Administration and Audit Act 1977-1988 and certify as follows -

- (a) I have received all the information and explanations which I have required;
- (b) the foregoing Statements of Receipts and Payments, Statement of Assets and Statement of Liabilities are in the form required by the prescribed requirements and are in agreement with those accounts; and
- (c) in my opinion -
  - (i) the prescribed requirements in respect of the establishment and keeping of the accounts have been complied with in all material respects; and
  - (ii) the foregoing statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the financial year last preceding, of the transactions of Griffith University for the period 1 January, 1988 to 31 December, 1988 and of the financial position as at 31 December, 1988.

**P.B. NOLAN**  
**AUDITOR-GENERAL**

26 April, 1989

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY

### BOARD OF COMMUNITY SERVICES

#### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1988

#### PURPOSE AND SCOPE

The Griffith University Board of Community Services is established under Statute 2.8 of the Griffith University Act 1971-1987.

The main function of the Griffith University Board of Community Services are to manage recreational, catering, commercial and social welfare activities provided for the University community and to give advice to the Council of the Griffith University on the provision of these services and facilities.

In accordance with the prescribed requirements under the Financial Administration and Audit Act 1977-1988, these annual financial statements have been prepared:-

- (1) To satisfy accountability for management and custody of monies and resources made available to the Griffith University Board of Community Services.
- (2) To ascertain the result of operations during the financial year and indicate the financial status of the Griffith University Board of Community Services at the end of that year.

The financial statements represent the transactions associated with fulfilling the Board's functions.

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1988

<u>1987</u>		<u>1988</u>
\$		\$
2,002,598	Income for the year was	2,239,536
	This was earned from -	
403,622	Student Charges	454,659
35,000	University Subvention	37,000
20,000	Special Purpose University Grants	20,000
768,017	Catering Services (Note 2)	922,531
499,385	Child Care Services (Note 3)	523,922
96,670	Recreation Services (Note 4)	88,654
10,121	Academic Dress	13,404
42,591	Commercial Premises Rent	41,807
123,627	Interest on Cash Balances	124,789
3,565	Other	12,770
		2,239,536
1,743,465	Expenditure for the year was	1,954,341
	This consisted of expenses and charges as under -	
315,283	* General Fund Expenses (Note 5)	344,784
55,318	Contribution to Hub Debt Redemption	55,538
759,993	Catering Services (Note 6)	884,333
486,011	* Child Care Services (Note 7)	521,808
88,270	* Recreation Services (Note 8)	86,568
32,901	Recreation Subsidies and Grants	31,460
5,689	Academic Dress (Note 9)	4,473
-	Contribution to Replacement of Recreation Hall Floor	19,857
-	Replacement of Cricket Wicket	5,520
		1,954,341
259,133	Resulting in an Operating Surplus for the year of	285,195
	Transfers to Reserves	
-	Equipment Replacement Reserve	10,000
-	Facilities Development Reserve	70,000
-	Child Care Centre Equipment Replacement and Upgrading Reserve	4,080
-	Child Care Centre Maintenance and Renovation Reserve	6,800
		90,880
	Transfers from Reserves	194,315
-	Major Project Reserve	125,000
259,133	The Balance Transferred to Accumulated Funds was (Note 12)	319,315

\* Due to a change in presentation, figures revealed in the Account for 1987 vary from those previously published.

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

### BALANCE SHEET AS AT 31 DECEMBER 1988

<u>1987</u>		<u>1988</u>
\$		\$
	Funds employed were -	
63,139	* Provisions (Note 10)	65,342
210,000	Reserves (Note 11)	184,280
489,609	Accumulated Funds (Note 12)	975,460
762,748	Total Funds	1,225,082
	These funds were represented by -	
	Current Assets -	
1,223	Cash on Hand	2,000
718,506	Cash balance held by Griffith University	863,700
15,410	* Sundry Debtors	10,160
4,186	Prepayments	5,854
21,220	Child Care Services Grants Receivable (Note 13)	26,980
49,947	Stock on Hand	46,535
810,492		955,229
	Less Current Liabilities -	
5,906	Sundry Creditors	43,391
3,045	* Deposit on Functions and Equipment Hire	1,135
3,005	Holiday Day Care Fees Prepaid	6,439
80,305	Child Care Services Grants Prepaid or Overpaid (Note 14)	50,821
92,261		101,786
718,231	Net Current Assets	853,443
	Non-Current Assets -	
-	Major Projects and Renovations (Note 15)	231,370
44,517	Office Furniture and Equipment (Note 16)	105,089
-	Vehicles	35,180
762,748	Total Net Assets	1,225,082

\* Due to a change in presentation, figures revealed in the Balance Sheet for 1987 vary from those previously published.



# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

### STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1988

<u>1987</u>					
\$				\$	\$
		Sources of Funds			
		Funds from Operations (Note 17)			
		Inflows of Funds from Operations			
178,139	*	Commonwealth Grants - Child Care Services	164,996		
232,796	*	Commonwealth Fee Relief Subsidy - Child Care Services	223,495		
1,591,663	*	Other Revenue	1,851,045		
					2,239,536
		Outflows of Funds from Operations			
157,674	*	Commonwealth Fee Relief Subsidy - Child Care Services	169,502		
1,549,579	*	Other Expenditure	1,747,628		
					1,917,130
295,345					322,406
		Reduction in Assets			
		Current Assets			
(7,056)	*	Sundry Debtors	5,250		
(6,821)		Stock on Hand	3,412		
(13,877)					8,662
		Increase in Liabilities			
1,836		Sundry Creditors	37,485		
(1,236)		Fees Prepaid	3,434		
600					40,919
282,068					371,987
		Applications of Funds			
		Increase in Assets			
		Current Assets			
(100)		Cash on Hand	777		
(23,622)		Cash Balance held by Griffith University	145,194		
(376)		Prepayments	1,668		
19,133	*	Grants Receivable	5,760		
(4,965)					153,399
		Non-current Assets			
32,900		Office Furniture and Equipment	60,237		
-		Major Projects and Renovations	126,957		
32,900					187,194
		Reduction in Liabilities			
48,657		Deposits on Functions and Equipment Hire	1,910		
(12,358)	*	Grants Prepaid	29,484		
36,299					31,394
64,234					371,987
217,834	*	Major Projects and Renovations [Expensed]			-
282,068					371,987

\* Due to the application of Australian Accounting Standard 12, figures revealed in the Statement of Sources and Applications of Funds for 1987 vary from those previously published.

# APPENDIX C: FINANCIAL STATEMENTS

## GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### Note 1 - Basis of Accounting

- (a) **Basis of Accounts**  
The accounts have been prepared on an historical cost basis, consistent with the basis applied in the previous financial year. Income and expenditure are brought to account on an accrual basis.
- (b) **Non-Current Assets**  
Equipment and furniture is recorded in the accounts at cost less accumulated depreciation. Depreciation is calculated on a straight line basis at standard rates set out in the Income Tax Assessment Act. Contributions made during 1987 and 1988 towards major projects and renovations to buildings under the Board's administrative control, have been capitalized this year and are also subject to depreciation.
- (c) **Stock on Hand**  
Stock is valued at cost price.
- (d) **Cash Balances**  
The Board does not operate a bank account. The cash balance is held by Griffith University and earns interest at the rate applicable to the University's investment common fund.
- (e) **Employees Entitlements**  
Provision has been made for the legal liability to employees for long service leave. Provision has also been made for sick leave entitlements of the Child Care Centre staff.
- (f) **Contingent Assets/Liabilities**  
There were no known contingent assets/liabilities of a significant nature at 31 December 1988.

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 2 - Catering Services</u>		
Daily Trade	643,284	698,147
Functions	115,615	224,384
Adjustment to 1986 Income	9,118	-
	768,017	922,531

### Note 3 - Child Care Services

<u>After School Care</u>		
Fees and Charges	21,591	26,106
Commonwealth Grant	9,677	10,010
<u>Holiday Day Care</u>		
Fees and Charges	16,499	15,027
Commonwealth Grant	4,654	5,000
<u>Family Day Care</u>		
Commonwealth Operational Grant	120,503	120,666
Commonwealth Fee Relief Subsidy	159,829	167,355
<u>Child Care Centre</u>		
Commonwealth Operational Grant	29,805	27,820
Commonwealth Fee Relief Subsidy	72,967	56,140
Commonwealth Equipment Grant	13,500	1,500
Fees and Charges	49,132	88,614
Interest on Cash Balances	1,228	5,684
	499,385	523,922

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 4 - Recreation Services</u>		
Hire Charges	76,065	69,068
Sport Shop Sales	16,042	15,482
Facility Hire	4,563	4,104
	96,670	88,654
 <u>Note 5 - General Fund Expenses</u>		
Salaries and Associated Costs	182,921	214,299
Provision for Long Service Leave	7,931	4,042
Board and Committee Expenses	760	1,366
Cleaning	35,784	39,108
Electricity	20,307	19,958
Building and Equipment Expenses	25,842 *	23,656
Other Overheads	23,866 *	24,691
Contribution to Services	9,824	10,288
Depreciation	2,772	13,650
Accounting Charge and Audit Fee	5,276 *	5,288
	315,283	356,346
Less Transfer from Provision for Long Service Leave due to staff resignations	-	11,562
	315,283	344,784
 <u>Note 6 - Catering Services</u>		
Cost of Goods Sold (i)	370,000	433,832
Salaries, Wages and related costs	317,460 *	372,644
Provision for Long Service Leave	2,494	829
Depreciation	11,236	11,432
Electricity and Gas	24,975	23,416
Other Operating Expenses	33,828 *	42,180
	759,993	884,333
(i) Cost of Goods Sold		
Opening stock	26,840	23,843
Purchases	367,003	432,668
	393,843	456,511
Less closing stock	23,843	22,679
	370,000	433,832

\* Due to a change in presentation, figures revealed in the Notes for 1987 vary from those previously published.

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>		<u>1988</u>
	\$		\$
<b><u>Note 7 : Child Care Services</u></b>			
<b>After School Care</b>			
Salaries and related costs	17,543	*	22,369
Operating Expenses	15,118	*	13,675
Depreciation	272		272
<b>Holiday Day Care</b>			
Salaries and related costs	15,488	*	15,721
Operating Expenses	7,533	*	4,769
<b>Family Day Care</b>			
Salaries and related costs	99,965	*	102,733
Provision for Long Service Leave	884	*	4,586
Operating Expenses	18,136	*	19,350
Commonwealth Fee Relief Subsidy	157,674		169,502
<b>Child Care Centre</b>			
Salaries and related costs	112,318	*	141,834
Provision for Long Service Leave	4,087	*	2,730
Provision for Sick Leave	2,311	*	2,184
Equipment Purchases	14,975		-
Operating and Administration Expenses	11,475	*	14,620
Maintenance	832	*	3,661
Depreciation	7,400	*	3,802
	486,011		521,808
<b><u>Note 8 - Recreation Services</u></b>			
Cost of Goods Sold (i)	13,388		12,947
Salaries and related costs	38,171	*	40,045
Provision for Long Service Leave	1,359	*	754
Depreciation	3,932	*	4,069
Operating Expenses	31,420	*	30,112
	88,270		87,927
Less Transfer from Provision for Long Service Leave due to staff resignations	-		1,359
	88,270		86,568
(i) Cost of Goods Sold			
Opening Stock	16,286		26,104
Purchases	23,206		10,698
	39,492		36,802
Less Closing Stock	26,104		23,855
	13,388		12,947
<b><u>Note 9 - Academic Dress</u></b>			
Cost of Goods Sold	1,658		1,995
Depreciation	1,433		1,783
Operating Expenses	2,598	*	695
	5,689		4,473

\* Due to a change in presentation, figures revealed in the Notes for 1987 vary from those previously published.

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 10 - Provisions</u>		
Provision for Long Service Leave		
Board of Community Services	45,908	38,611
Other Activities	14,920	22,236
Provision for Sick Leave		
Child Care Centre	2,311	4,495
	63,139	65,342
Movements in Provisions		
(i) Long Service Leave		
(a) Board of Community Services		
Balance 1 January	34,124	45,908
Add Charge Against Income and Expenditure Account	11,784	5,624
	45,908	51,532
Less Transfer to Income and Expenditure Account due to staff resignations	-	12,921
Balance 31 December	45,908	38,611
(b) Other Activities		
Balance 1 January	15,499	14,920
Add Charge Against Income and Expenditure Account	4,970	7,316
	20,469	22,236
Less Payments	5,549	-
Balance 31 December	14,920	22,236
(ii) Sick Leave - Child Care Centre		
Balance 1 January	-	2,311
Add Charge Against Income and Expenditure Account	2,311	2,184
Balance 31 December	2,311	4,495
<u>Note 11 - Reserves</u>		
Major Projects Reserve	155,000	30,000
Equipment Replacement Reserve	55,000	65,000
Facilities Development Reserve	-	70,000
Child Care Centre Equipment Replacement and Upgrading Reserve	-	5,080
Child Care Centre Maintenance and Renovation Reserve	-	14,200
	210,000	184,280
Movements in Reserves		
(i) Major Projects Reserve		
Balance 1 January	185,370	155,000
Transfer from Income and Expenditure Account	187,464	-
	372,834	155,000
Less Amounts Paid	217,834	-
Balance 31 December	155,000	155,000
Transfer to Income and Expenditure Account	-	125,000
	155,000	30,000

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 11 - Continued</u>		
(ii) Equipment Replacement Reserve		
Balance 1 January	45,000	55,000
Transfer from Accumulated Funds	10,000	-
Transfer from Income and Expenditure Account	-	10,000
Balance 31 December	55,000	65,000
(iii) Facilities Development Reserve		
Transfer from Income and Expenditure Account	-	70,000
	-	70,000
(iv) Child Care Centre Equipment Replacement and Upgrading Reserve		
Balance 1 January	-	-
Transfer from Income and Expenditure Account	-	4,080
Transfer from Provision for Depreciation - Office Furniture and Equipment	-	1,000
	-	5,080
(v) Child Care Centre Maintenance and Renovation Reserve		
Balance 1 January	-	-
Transfer from Income and Expenditure Account	-	6,800
Transfer from Provision for Depreciation - Office Furniture and Equipment	-	3,400
Transfer from Accumulated Funds	-	4,000
Balance 31 December	-	14,200
<u>Note 12 - Accumulated Funds</u>		
Balance 1 January	427,940	489,609
Capitalization of Contribution towards Major Projects and Renovations		
Vehicles, and Equipment, previously expensed	-	170,536
Transfer from Income and Expenditure Account	259,133	*
	687,073	979,460
Transfers to Reserves -		
Major Projects	187,464	-
Equipment Replacement	10,000	-
Child Care Centre Maintenance and Renovation	-	4,000
Balance 31 December	489,609	975,460

\* Due to a change in presentation, figures revealed in the Notes for 1987 vary from those previously published

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>	<u>1988</u>
	\$	\$
<b><u>Note 12 - Continued</u></b>		
The balance at 31 December was comprised as follows:-		
Child Care Services		
Holiday Day Care	570	107
After School Care	427	227
Family Day Care	40,090	31,940
Child Care Centre	13,234	9,280
Other Services and General Operations	435,288	933,906
	489,609	975,460
<b><u>Note 13 - Child Care Services Grants Receivable</u></b>		
Family Day Care Fee Relief Subsidy Receivable	-	25,573
Family Day Care Operational Grant Receivable	-	1,300
After School Care Grant Receivable	2,476	107
Child Care Centre Fee Relief Subsidy Receivable	18,341	-
Child Care Centre Operational Grant Receivable	403	-
	21,220	26,980
<b><u>Note 14 - Child Care Services Grants Prepaid or Overpaid</u></b>		
Family Day Care Operations Grant Prepaid	30,940	30,134
Family Day Care Fee Relief Subsidy Overpaid	4,514	-
Family Day Care Fee Relief Subsidy Prepaid	41,851	326
Holiday Day Care Grant Prepaid	3,000	3,500
Child Care Centre Fee Relief Subsidy Overpaid	-	1,691
Child Care Centre Fee Relief Subsidy Prepaid	-	14,838
Child Care Centre Operational Grant Overpaid	-	332
	80,305	50,821
<b><u>Note 15 - Major Projects and Renovations</u></b>		
Balance 1 January	-	-
Child Care Centre (Board Contribution)	-	82,089
Hub Kitchen Renovations	-	35,356
University House Renovations (Casbar)	-	101,619
Oval No 2 Construction (Board Contribution)	-	25,338
	-	244,402
Less Provision for Depreciation	-	13,032
	-	231,370
Balance 31 December	-	231,370

## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS (continued)

	<u>1987</u>	<u>1988</u>
	\$	\$
<u>Note 16 - Office Furniture and Equipment</u>		
At Cost	200,925	274,564
Less Provision for Depreciation	156,408	169,475
	44,517	105,089
 <u>Note 17 - Reconciliation of operating result with funds from Operations is as follows:</u>		
Operating Result	259,133	285,195
Add:		
Depreciation	22,696	35,008
Provisions	13,516 *	2,203
Funds from Operations	295,345	322,406

\* Due to a change in presentation, figures revealed in the Notes for 1987 vary from those previously published.



## APPENDIX C: FINANCIAL STATEMENTS

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

#### CERTIFICATE OF THE GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

The foregoing annual financial statements have been prepared pursuant to the provisions of the Financial Administration and Audit Act 1977-1988 and other prescribed requirements and we certify that -

- (a) the foregoing financial statements with other information and notes to and forming part thereof are in agreement with the accounts and records of the Griffith University Board of Community Services.
- (b) in our opinion -
  - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the foregoing annual financial statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the financial year last preceding, of the transactions of the Griffith University Board of Community Services for the period 1 January, 1988 to 31 December, 1988 and of the financial position as at the close of that year.

**B.J. LAW**  
CHAIRPERSON  
GRIFFITH UNIVERSITY  
BOARD OF COMMUNITY SERVICES

**C.W. BURGESS**  
TREASURER  
GRIFFITH UNIVERSITY  
BOARD OF COMMUNITY SERVICES

3 May, 1989

### GRIFFITH UNIVERSITY BOARD OF COMMUNITY SERVICES

#### CERTIFICATE OF THE AUDITOR-GENERAL

I have examined the accounts of the Griffith University Board of Community Services as required by the Financial Administration and Audit Act 1977-1988 and certify as follows -

- (a) I have received all the information and explanations which I have required:
- (b) the foregoing Income and Expenditure Account, the Statement of Sources and Applications of Funds and the Balance Sheet are in the form required by the prescribed requirements and are in agreement with those accounts; and
- (c) in my opinion -
  - (i) the prescribed requirements in respect of the establishment and keeping of the accounts have been complied with in all material respects; and
  - (ii) the foregoing statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the financial year last preceding, of the transactions of the Griffith University Board of Community Services for the period 1 January, 1988 to 31 December, 1988 and the financial position as at 31 December, 1988.

**P.B. NOLAN**  
AUDITOR-GENERAL

4 May, 1989

