

**Curtin University Student Guild**  
**Finance Induction for 2026 Executive Representatives**

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## 1. THE FINANCE DEPARTMENT

The finance Department consists of the following staff members:

Sally Corbett – Finance Officer (4331)  
Jo Boldison – Senior Finance Officer (3092)  
Karen Rennie – Management Accountant (2462)

The Finance Department has a number of functions. Some of those functions are:

- (i) **Creditors (Accounts Payable).** This is where all monies owed to third parties are recorded as an expense and are paid when due. If you need assistance regarding a payment, please see **Sally Corbett** or email [finance@guild.curtin.edu.au](mailto:finance@guild.curtin.edu.au).
- (ii) **Debtors (Accounts Receivable).** If organising a special event/conference etc. which requires invoices to be raised for deposits/registration fees, please discuss your requirements with our Finance Officer **Sally Corbett** to ensure the correct process and forms are being used. Also, if any money is owed to the Guild for any reason whatsoever, Sally can again help with this.
- (iii) **Payroll.** This is the paying of salaries on a fortnightly basis. **Jo Boldison** processes the pays each fortnight and she will be able to help you regarding questions associated with your pay. Please direct enquiries to [payroll@guild.curtin.edu.au](mailto:payroll@guild.curtin.edu.au).
- (iv) **Monthly Financial Results.** Monthly accounts are a financial summary of transactions for the Guild overall, and in all individual portfolios, during a particular month. If you need assistance regarding the monthly accounts, please see **Karen Rennie**.
- (v) **Annual Budgets.** Budgets are an estimate of future income and expenditure. They are prepared based on the input provided by Portfolio Managers and Student Executives. If you need assistance regarding budgets, please see **Karen Rennie**.

## 2. ANNUAL BUDGETS

(See sample of a budget report [below](#))

### (i) The Budget Process

Each year the Management Accountant prepares a budget for the following year for all the different Guild portfolios.

The process begins in August. Generally, the budget is a copy of the current year's budget, with changes made for inflation. The salaries and wages budgets are adjusted to allow for the current remuneration committee decision, ECA and award changes. The Management Account then asks for feedback from the Secretary and Portfolio Managers to see if there are any changes they may like to see in terms of moving funding around between the individual budgeted expense lines within their areas.

The result is the first draft of next year's budget.

### (ii) Finance & Risk Committee

One of the jobs of the Finance & Risk committee is to review the budget each year. At the

September meeting the first draft is reviewed and suggestions made. These are then incorporated into the budget where possible.

The final budget is then presented at the November meeting of this committee. The committee then recommends the budget to Guild Council.

### **(iii) Guild Council**

The final version of the budget is provided to the Guild Council at its November meeting. The Council has the right to ask questions and receive clear responses to their questions from either the Guild President, Managing Director, Secretary and/or Management Accountant. Complex enquiries are encouraged to be asked before the Guild Council meets so that clear answers can be given at the Council meeting.

Once Council is satisfied that the budget is sustainable, the budget is generally approved.

### **(iv) Accessing Budgets**

The final Guild budget is available in M-Files, the Guild's document management system. A link for the excel version of the budget will be emailed to all the Executives.

### **(v) Budget Changes**

As mentioned above, budgets are prepared based on historical information as well as on the future expectations of the managers. In the case of the Student Executives, because their representative period is limited to one year, it is necessary for the incumbent team to make assumptions and decisions for the incoming team.

The incoming Representatives are able to modify the original budget if they desire, as long as these changes don't affect the overall allocation to Student Representation. Any changes will have to be supported by a planned course of actions/activities. Please see the Management Accountant for further information.

Please keep in mind, the budgets are an allocation of funding for services to be performed by the Student Representatives for the **benefit** of their student members.

### **(vi) Representation Budget Areas**

Representation is split into 5 main Budget areas:

- 1) President - **3001**. This area covers all wages and expenses directly attributed to the President position, including things like campaigns and travel.
- 2) Representation - **3002**. This area includes all wages and expenses incurred by the executive positions, (except VP-Activities), the faculty representatives and the equity officers. This also includes things like union fees, activities, campaigns, conferences and t-shirts.
- 3) Activities - **3003**. This area covers all wages and expenses directly attributed to the VP-Activities position, including BBQ's and activities.
- 4) Governance - **3004**. This includes election costs, Induction costs, and travel to conferences for guild council members, insurance for the representation division and AGM costs, as well as salaries for the secretary.
- 5) WASM – **3005**. This includes the wages, expenses and revenue all relating to the guild representatives at WASM.

### **3. HOW TO MONITOR MONTHLY STUDENT SPENDING.**

Every month the Student Executive will receive a copy of their expenditure in the form of a monthly report, called 'Financial Report Month 2026' (See example [below](#)) emailed, with a link to the document in M-Files.

This report will compare the month's revenue and expenses with the budgeted revenue and expenses, on a monthly and a yearly basis. The Executives are asked to check their budgets to make sure there is nothing that is incorrect or needs to be corrected.

Any revenue or expenses that are higher than the budgeted amount need to be followed up by the secretary. Additionally, if there is anything in the reports that the executive does not understand, this may be followed up with the Management Accountant.

### **4. INCURRING EXPENSES**

Prior to incurring an expense, check that the budget includes an allocation for the item in question. If the amount is included in the budget, or if on a year-to-date basis you still have an unused allocation, then the cost can be incurred, on the proviso that the purchase is the best value for money, and it is of benefit to the Guild.

Expenses not authorised as per the outline above, might be considered to be personal expenses rather than expenses of the Guild. Under these circumstances the Guild will require that the person ordering the item(s) reimburse the Guild for those expenses. Only the Managing Director, Portfolio Managers and Executives have the authority to incur a debt on behalf of the Guild. No-one however, can personally approve a reimbursement for their own expenses.

If you have already spent the full budgeted amount in a line item and you definitely require the expense, look at the other line items and determine if there is a line where you have not spent your whole budget. If you are satisfied that you can meet your overall budget, talk to the Management Accountant to arrange for the change to your budgeted line items. A purchase can then be made, provided the price is the best value for money you can get, and it is of benefit to the Guild.

If you find that there is no leeway in your budget but you still require the purchase, because it is indispensable to carrying out your duties as a Student Representative, then you can apply for additional expenditure. Please consult with the Secretary or Management Accountant for further information. Remember that you must be able to justify your expenditure and show that it is going to benefit the students that you represent via the Guild.

Before you purchase anything, first find out if the Guild has a preferred supplier for the item you are seeking. Determine where the item you are seeking fits within the Portfolios of the Guild and consult with the Manager of that Portfolio who can direct you to our preferred suppliers. If the item is of high cost, then you will need to organise some quotes before purchasing anything, following the instructions under 5 below.

If you require the use of one of the corporate credit cards to make a purchase you still need to have the expense authorised before requesting to use the card. Please also follow steps outlined above.

## 5. HOW TO PROCESS INVOICES

All supplier invoices that need to be paid, must be sent to [invoices@guild.curtin.edu.au](mailto:invoices@guild.curtin.edu.au) as a PDF Attachment. Please ensure your name or department is used as an order number on the invoice so Finance will know who to allocate the invoice to for authorisation. Once received, finance will assign the invoice to the relevant authorised signatory via M-Files (normally the Secretary). The invoice will then require coding and approval for payment.

All Student Representatives spending must be approved by one of the Executives. Purchases from overseas suppliers is generally not allowed. The Guild is not a specialist in imports. Imported items are vastly available in Australia and in the end the local goods are often less expensive than imported ones, due to quantity purchased, freight, import duties and GST.

The Guild's policy is to pay all monies owed on time, i.e. by the due date. If the invoice is received well before its due date, it will not be paid until it is due unless there is an early payment discount. Please ensure all invoices are coded and authorised by the deadline date on the assignment via M-Files to avoid overdue invoices.

The Finance department processes invoices for payment once a week, normally on a Thursday. Cut off for these payments are COB on Monday. The Finance staff understands that there are some rare occasions where the payment is urgent and needs to be paid outside of these days. If this is the case, please discuss this with the finance department.

## 6. WHAT IS A TAX INVOICE?

A Tax Invoice is an invoice that must contain the following details:

- The supplier's Australian Business Number (ABN).
- The Supplier's name.
- Tax invoice number
- The name and address of the receiver of the goods or service should always be Curtin Student Guild, and/or the name of the outlet Eg. G-Mart.
- The date of issue of the invoice.
- A brief description of what has been sold.
- The details of the price and whether or not it includes GST.

### **Australian Business Number (ABN)**

Businesses are required to register for GST if their turnover is greater than \$75,000 per year or \$150,000 for non-profit organisations and to obtain an Australian Business Number (ABN). If annual turnover is less than \$75,000 GST registration is optional. An unregistered business cannot claim or charge GST.

If a supplier doesn't have an ABN, 47% tax must be deducted from the amount paid to the supplier and forwarded to the Australian Taxation Office. We prefer not to have to deduct the 47% so the alternative and the preferred method for payment of an invoice to an unregistered business is to complete the form called "Statement by Supplier Form" also known as "Hobby Form".

### **'Statement by Supplier form' or 'Hobby Form'**

If after asking the supplier for the above mentioned requirements, you are advised that they are not registered for GST and do not have an ABN number, you must request that they complete, sign and deliver to Finance together with their invoice a form called 'Statement by a Supplier' also known as 'Hobby Forms' (see example of form [here](#)).

### **GST**

GST is a broad based tax of 10% on the supply of most goods and services consumed in Australia. To be

able to claim the GST credits, businesses must ensure that the supplier's tax invoice complies with the requirements of the ATO (*see ATO-GST for Small Business-NAT3014 [here](#)*)

GST Examples - GST Free Supplies include milk, raw chicken, vegetables, fresh fish, eggs, cheese, tea, coffee, sugar (basic food items). GST Supplies include pizza's, hot dogs, cakes, pies, ice-cream, confectionery, soft drinks and services (non basic items).

## **7. HOW TO BE REIMBURSED FOR OUT OF POCKET EXPENSES**

Guild related expenses must be approved before being incurred. There should be an allocation in your budget, and it should be approved by an Executive officer. Expenses incurred without prior approval will not be reimbursed.

Reimbursements for Guild related expenses can be claimed using an Expense Reimbursement Claim Form via M-Files (see example form [here](#)). The original of the Tax Invoice must be attached to all claims for reimbursement via the "supporting documentation property in the MetaData in m-files. Copies are not acceptable, and a copy of the slip from the eftpos machine is not acceptable in lieu of an original Tax Invoice.

The Expense Claim Form is in M-Files. Complete the form and save. The form will then appear in your "Assigned" section in M-Files. Open the form to complete, attach the supporting documentation, check the form in. Once checked in, the finance department will allocate the form, for management approval and process the payment in the next payment run.

Reimbursements will be paid via a direct credit into your nominated bank account.

## **8. PLANNING AND MANAGING TRAVEL EXPENSES**

Before you plan to travel, ensure that there is an allowance in your budget to do so, by speaking to the Secretary. Once this is established you need to arrange accommodation if required, and a method of travel.

### **Travel & Accommodation**

If you need to travel by air, you will need to book your flight. Once you have found the most economical airfare, you can either use one of the corporate credit cards (the President and the Secretary have a corporate card), or pay for the travel and then obtain a reimbursement. Again, this must have prior approval through the proper channels. The invoice will then need to be saved into M-files to be attached to the paperwork for the credit card.

### **Out of Pocket Expenses**

Sometimes meals are included in the cost of a Conference or Seminar. In cases where meals are not included, you might be entitled to a refund. Ensure that these costs are not excessive, the amount depends on how much has been allocated to your department based on expected costs.

In general, hire of cars is not an option and buses and trains are to be used instead of taxis.

In order to successfully claim a reimbursement of travel expenses, you must provide the finance department with original tax Invoices or tax Receipts. Please ensure that alcohol is not a part of your claim.

## **9. REGIONAL CAMPUSES**

The WASM yearly budget is developed by the outgoing executives and included in the overall Guild budget to be approved by Council.

Invoices for expenses are forwarded to Finance via email, as WASM does not have access to M-files. All WASM forms and/or invoices need to be coded and have an actual signature (can be digital) included. WASM has a credit card, held by the WASM President. Reconciliations and receipts must be forwarded to Finance at the end of each month, as they will not have an automatic workflow set up for them in M-files.

A Financial Report will be forwarded to WASM each month to show how their actuals are tracking alongside their budget.

## **10. COMMBIZ (CBA ONLINE BANKING) – APPROVING PAYROLL AND PAYMENT RUNS**

The Guild pays suppliers/creditors on a weekly basis through Commbiz, which is Commonwealth's (CBA) online payment gateway. These payments need the approval of 2 signatories, one Executive (Secretary) and one Manager (normally the Management Accountant). These payments are made weekly on Thursdays, so it's essential that Secretary allows time for this in their schedule.

All the Executives will be set up as signatories on Commbiz, to enable them to approve payments in the Secretary's absence.

The Secretary will receive an M-files assignment, generally late Thursday morning, which will show every invoice that is being paid, and these can then be reviewed and the payment approved in Commbiz, with the corresponding paperwork being signed & saved in M-files.

## **11. PAYROLL**

The Guild's fortnightly payroll is paid electronically through Commbiz every second Wednesday. If the payroll is not approved by 3pm on the payment date, the employees will not be paid on time. This is also approved by the Secretary and the Management Accountant, or an alternative if they are unavailable. On the rare occasion that there is a public holiday, the wages will be paid the following day.

Payroll information is to be submitted to payroll by 10am on the Monday following the end of the payroll fortnight. This includes all Executive timesheets and the Representative Payroll Form, which details the value of payments we're making to the Student Officers and Reps. This also includes any leave forms which need to be filled in by the Executives. Executives are entitled to Annual Leave (4 Weeks) and personal leave (2 weeks). To be included in the payroll, the leave form needs to have a Payroll Object set up for it. Right click on the document, click on Create and then \$Payroll and follow the instructions. The form need to be authorised by another Executive or the Managing Director (*see example of form [below](#)*)

Any changes that would affect the Student Council members' overall remuneration need to be communicated as soon as possible to payroll, via a payroll object, so that they can be affected in time. Changes can be things like new nominations, changes of office, changes of bank details and terminations.

## 12. ATTACHMENTS

### A. EXPENSE CLAIM REIMBURSEMENT FORM ([Section 7](#))



#### EXPENSE CLAIM REIMBURSEMENT (REIMBURSEMENT OF GUILD RELATED OUT OF POCKET EXPENSES)

DATE: .....

PAYABLE TO: .....

REIMBURSEMENT AMOUNT \$: .....

REASON FOR PURCHASE: .....

.....

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#### REQUESTERS ACCOUNT DETAILS

BSB .....  
ACCOUNT NUMBER .....  
REMITTANCE EMAIL ADDRESS .....

						Split Amount
BUDGET GL CODE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

APPROVERS NAME  
**Mandatory** .....

Provide claimants name and signature if completed by someone else.

CLAIMANTS NAME	SIGNATURE	DATE
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**AN EXPENSE CLAIM WILL NOT BE REIMBURSED UNLESS ACCOMPANIED BY A  
TAX INVOICE/RECEIPT**

**A credit card or EFTPOS receipt alone is not adequate for reimbursement; a receipt  
must show more than just the cost of the purchase.**

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#### Internal Use Only:

Balance Checked ☐ GST ☐ GST Amount \$ \_\_\_\_\_



**B. STATEMENT BY SUPPLIER (HOBBY FORM)** ([Section 6](#))



**Australian Government**  
**Australian Taxation Office**

### Statement by a supplier

Complete this statement if the following applies:

- you are an individual or a business
- you have supplied goods or services to another enterprise (the payer), and
- you are not required to quote an Australia business number (ABN).

## HOW TO COMPLETE THE STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Use BLOCK LETTERS and print one character in each box.
- Place **X** in all applicable boxes.

➤ Payers can check ABN records of suppliers by visiting **abr.business.gov.au** or phoning **13 72 26** 24 hours a day, 7 days a week.

Section A: **Supplier details**

**Your name**

[illegible]

### Your address

[illegible]

Reason/s for not quoting an ABN Place X in the appropriate box/es.

- |  |  |
|--|--|
| <p><input type="checkbox"/> The payer is not making the payment in the course of carrying on an enterprise in Australia.</p> <p><input type="checkbox"/> The supplier is an individual aged under 18 years and the payment does not exceed \$350 a week.</p> <p><input type="checkbox"/> The payment does not exceed \$75, excluding any goods and services tax (GST).</p> <p><input type="checkbox"/> The supply that the payment relates to is wholly input taxed.</p> <p><input type="checkbox"/> The supply is made by an individual or partnership without a reasonable expectation of profit or gain.</p> <p><input type="checkbox"/> The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.</p> <p><input type="checkbox"/> The whole of the payment is exempt income for the supplier.</p> | <p>The supplier is an individual and has given the payer a written statement to the effect that the supply is either:</p> <p><input type="checkbox"/> made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or</p> <p><input type="checkbox"/> wholly of a private or domestic nature (from the supplier's perspective).</p> |
|--|--|

Section B: **Declaration**

For information about your privacy, visit our website at [ato.gov.au/privacy](http://ato.gov.au/privacy)

Under pay as you go (PAYG) legislation and guidelines administered by us, the named supplier is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

## Name of supplier (or authorised person)

[illegible]

Signature of supplier (or authorised person)

## Daytime phone number

[illegible]

## Date \_\_\_\_\_

Day Month Year

□□ / □□ / □□□□

**ⓘ Penalties apply for deliberately making a false or misleading statement.**

**— Do not send this statement to us.**

Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for five years.

## C. LEAVE FORM [\(Section 11\)](#)



## LEAVE FORM

EMPLOYEE TO COMPLETE				
Employee Name:				
Position:		Location:		
Dates Required: <i>(Include times if req.)</i>	Commencement of Leave Date:		Last Day of Leave:	
	Date:	Time:	Date:	Time:
Type of Leave:				Indicate with <input checked="" type="checkbox"/>
<input type="checkbox"/> Annual Leave	<input type="checkbox"/> Personal	→ Personal Leave – Type/Purpose		
<input type="checkbox"/> Leave Without Pay		<input type="checkbox"/> Sick		
<input type="checkbox"/> TOIL		<input type="checkbox"/> Carer's		
		<input type="checkbox"/> Other		
Total Number of Days:		Days	Breakdown (if multiple leave types are selected):	
Total Number of Working Hours required:		Hours	(as per standard hours worked per designated day)	
Signature of Employee:		Date:		
<p><i>If your reason for leave is confidential and you do not wish to disclose on this form, you will need to discuss this with your manager.</i></p> <p><i>While the Guild will endeavour to accommodate your leave request (at the date and time requests) <b>approval of your leave application is not automatic.</b></i></p> <p><i>If you are intending to book travel or accommodation, you should not confirm bookings until you receive notice that your application has been approved. The Guild accepts no liability for any costs incurred for loss of deposits or change or travel plans.</i></p>				
ADDITIONAL NOTES IF REQUIRED FOR PAYROLL				

## D. STATEMENT OF FINANCIAL PERFORMANCE [\(Section 3\)](#)

Curtin Student Guild - Statement of Financial Performance							
Month:		November	Year:	2024	Period: Nov-24		
Group/Department:		Representation	Sub	3002			
GL	YTD			Month			2024
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
2000 Salaries	119,432	133,233	(13,801)	10,453	11,967	(1,514)	145,599
2001 Holiday Pay	4,213	2,075	2,138	132	186	(55)	2,267
2002 Sick Pay	999	0	999	18	0	18	0
2010 Superannuation Sgc	14,245	14,989	(743)	1,782	1,346	435	16,380
3630 Insurance Workers Comp	1,991	2,235	(244)	181	201	(20)	2,442
<b>Wages Total</b>	<b>140,880</b>	<b>152,532</b>	<b>(11,652)</b>	<b>12,565</b>	<b>13,700</b>	<b>(1,135)</b>	<b>166,689</b>
1500 Sundry Income	(9,532)	0	(9,532)	44	0	44	0
<b>Other Revenue Total</b>	<b>(9,532)</b>	<b>0</b>	<b>(9,532)</b>	<b>44</b>	<b>0</b>	<b>44</b>	<b>0</b>
2165 Activities	4,260	11,000	(6,740)	202	1,000	(798)	12,000
2225 Alcohol Purchases	691	0	691	0	0	0	0
2350 Bank Charges	1	0	1	1	0	1	0
2510 Campaigns	4,081	2,317	1,764	0	211	(211)	2,528
2580 Common Room Maintenance	715	917	(201)	0	83	(83)	1,000
2600 Computer Software & Warranties	6,060	5,724	336	0	0	0	5,724
2630 Conferences, Travel & Registration	12,938	9,170	3,768	0	834	(834)	10,004
2830 Meeting Expenses	58	0	58	0	0	0	0
3010 Equipment Purchases	2,620	0	2,620	1,150	0	1,150	0
3120 First Aid / Medical / Counselling	10	3,190	(3,180)	0	290	(290)	3,480
4265 Events - General	17,494	0	17,494	30	0	30	0
4530 Promotional Expenses	1,158	917	241	0	83	(83)	1,000
4750 Staff Amenities	384	275	109	185	25	160	300
4790 Staff Training & Recruitment	31	0	31	0	0	0	0
4830 Stationery & Telephone Expenses	1,421	743	678	29	68	(38)	811
4990 Student Union Fees	36,659	45,830	(9,171)	4,314	4,166	148	49,996
5070 Subscriptions	5,353	4,965	388	0	0	0	4,965
5195 Uniforms	4,588	800	3,788	0	0	0	800
<b>Other Expenses Total</b>	<b>98,523</b>	<b>85,848</b>	<b>12,675</b>	<b>5,912</b>	<b>6,760</b>	<b>(848)</b>	<b>92,608</b>
<b>Before Net Profit/(Loss) before AD SG</b>	<b>(248,934)</b>	<b>(238,380)</b>	<b>(10,554)</b>	<b>(18,433)</b>	<b>(20,460)</b>	<b>2,028</b>	<b>(259,297)</b>
1900 SSAF Funding	448,444	448,444	0	40,768	40,768	0	489,212
<b>SSAF &amp; Grant Total</b>	<b>448,444</b>	<b>448,444</b>	<b>0</b>	<b>40,768</b>	<b>40,768</b>	<b>0</b>	<b>489,212</b>
<b>Net Profit/(Loss) before A&amp;D</b>	<b>199,511</b>	<b>210,065</b>	<b>(10,554)</b>	<b>22,335</b>	<b>20,307</b>	<b>2,028</b>	<b>229,915</b>
<b>Underlying Net Profit/(Loss)</b>	<b>199,511</b>	<b>210,065</b>	<b>(10,554)</b>	<b>22,335</b>	<b>20,307</b>	<b>2,028</b>	<b>229,915</b>
<b>Net Profit/(Loss)</b>	<b>199,511</b>	<b>210,065</b>	<b>(10,554)</b>	<b>22,335</b>	<b>20,307</b>	<b>2,028</b>	<b>229,915</b>

	Curtin Student Guild Budget Report													
					Year:	2025	2024							
	Group/Department:	Representation			Sub Account:	3002								
	Budget	January	February	March	April	May	June	July	August	September	October	November	December	YTD Budget
2000	Salaries	16,049	14,496	16,049	15,532	16,049	15,532	16,049	16,049	15,532	16,049	15,532	16,049	188,968
2001	Holiday Pay	249	225	249	241	249	241	249	249	241	249	241	249	2,934
2010	Superannuation Sgc	1,874	1,693	1,874	1,814	1,874	1,814	1,956	1,956	1,893	1,956	1,893	1,956	22,552
3630	Insurance Workers Comp	270	244	270	261	270	261	271	271	262	271	262	271	3,185
	Wages Total	18,443	16,658	18,443	17,848	18,443	17,848	18,525	18,525	17,928	18,525	17,928	18,525	217,638
2165	Activities	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
2510	Campaigns	708	708	708	708	708	708	708	708	708	708	708	708	8,490
2580	Common Room Maintenance	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2600	Computer Software & Warrantie	0	0	0	0	0	0	0	0	0	5,724	0	0	5,724
2630	Conferences, Travel & Registrati	834	834	834	834	834	834	834	834	834	834	834	834	10,004
2670	Consultancy Fees	10,000	10,000	0	0	0	0	0	0	0	0	0	0	20,000
3120	First Aid / Medical / Counselling	290	290	290	290	290	290	290	290	290	290	290	290	3,480
4530	Promotional Expenses	100	100	100	100	100	100	100	100	100	100	100	100	1,200
4750	Staff Amenities	25	25	25	25	25	25	25	25	25	25	25	25	300
4830	Stationery & Telephone Expense	100	100	100	100	100	100	100	100	100	100	100	100	1,200
4990	Student Union Fees	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,166	4,170	50,000
5070	Subscriptions	0	5,165	0	0	0	0	0	1,000	0	0	0	0	6,165
5195	Uniforms	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
	Other Expenses Total	19,323	22,488	7,323	7,323	7,323	7,323	7,323	8,323	7,323	13,047	7,323	7,327	121,763
Before :	Net Profit/(Loss) before AD SG	(37,765)	(39,145)	(25,765)	(25,170)	(25,765)	(25,170)	(25,848)	(26,848)	(25,250)	(31,572)	(25,250)	(25,852)	(339,401)
1900	SSAF Funding	64,963	64,963	64,963	64,963	64,963	64,963	64,963	64,963	64,963	64,963	64,963	64,963	779,557
1605	Curtin University Grant	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	85,000
	SSAF & Grant Total	72,046	72,046	72,046	72,046	72,046	72,046	72,046	72,046	72,046	72,046	72,046	72,046	864,557
	Net Profit/(Loss) before A&D	34,281	32,901	46,281	46,876	46,281	46,876	46,199	45,199	46,796	40,475	46,796	46,195	525,156
	Underlying Net Profit/(Loss)	34,281	32,901	46,281	46,876	46,281	46,876	46,199	45,199	46,796	40,475	46,796	46,195	525,156
	Net Profit/(Loss)	34,281	32,901	46,281	46,876	46,281	46,876	46,199	45,199	46,796	40,475	46,796	46,195	525,156