



**CQUniversity Annual Report 2012
Additional Published Information**

***Consultancy Expenditure
as at 31 December 2012***

Represented by		December 2012	December 2011	Increase/Decrease
Human Resource Management		\$240 718.27	\$192 610.70	\$48,107.57
Information Technology		\$299 551.81	\$386 555.51	-\$87 003.70
Communications		\$0.00	\$86 710.77	-\$86 710.77
Finance/Accounting		\$650.00	\$13 379.80	-\$12 729.80
Professional/Technical		\$345 305.04	\$845 061.68	-\$499 756.64
Management		\$0.00	\$36 426.00	-\$36 426.00
Total		\$886 225.12	\$1 560 744.46	

Significant Variances

Variances have been noted in each area. During 2012 the University continued the review, which began in 2011, of its classification of Consultants and Contractors in line with Queensland Government definitions. This has resulted in an overall lower recorded expenditure on Consultants during the 2012 year. These guidelines are to be used consistently into the future.