

Senate Education and Employment References Committee

via email eec.sen@aph.gov.au

23rd April 2026

Dear Committee Members

**Re: Submission to the Senate Education and Employment References
Committee Inquiry into Wage Theft**

Thank you for the opportunity to provide this submission to the Senate Education and Employment References Committee Inquiry into Wage Theft (**Inquiry**).

Executive Summary

1. The NTEU considers that wage theft is built-in to most universities operating models. The NTEU has documented over \$311m of confirmed underpayments by Australian universities as of April 2026.
2. NTEU observes that there has been little to no utilisation of s 327A since it commenced operation. While its existence serves as an important normative purpose, and has likely had some deterrence effect insofar as NTEU has detected decreases in reported wage theft, systemic underpayments remains endemic to the higher education sector.
3. The NTEU makes the following recommendations to the Committee to improve the efficacy of s 327A:
 - a. Create a stand-alone avenue for unions to investigate and refer matters of wage theft under s 327A to the DPP or the AFP. This would greatly assist to increase the number of prosecutions under s 327A and would reaffirm unions' historic role as the "cop on the beat" in respect of employer non-compliance with their workplace obligations (**recommendation one**).

- b. Create a statutory presumption that penalties for non-compliance with other civil remedy provisions of the FW Act will automatically be paid to an applicant employee organisation. This will assist in improving compliance and in creating a stronger culture of deterrence in the Australian economy more broadly and the higher education sector specifically (**recommendation two**).
- c. Increase the civil penalties regime in the FW Act in order to create a more robust deterrent (**recommendation three**).
- d. Implement ACTU recommendations previously made in respect of the Closing Loopholes Bill, noting their adoption would increase the efficacy of not only s 327A but also the wider compliance regime (**recommendation four**).
- e. Implement NTEU recommendations previously made to the Senate Economics References Committee on the Unlawful Underpayment of Employees' Remuneration in March 2020 in respect of how to address systemic wage theft (**recommendation five**).

Introduction

4. The National Tertiary Education Industry Union (**NTEU**) was formed in 1993 from an amalgamation of five separate unions that represented general and academic staff in higher education, TAFE and adult education in Australia. NTEU represents all employees in academic and general/ professional classifications. The broad purpose and role of the Union is to advocate for, and represent the rights, interests and welfare of members in industrial, legal, political and social spheres.
5. NTEU represents the industrial and professional interests of some 29,000 members working in tertiary education and research, including at universities, in vocational education and training, adult education, at private providers of higher education and at research institutions. NTEU members also have an interest in the welfare of students of tertiary education institutions who undertake paid work.

Wage theft in the higher education sector

6. The NTEU considers that wage theft, especially wage theft perpetrated against casual staff, is structurally embedded in Australia's higher education institutions and is at least partly due to the defunding of our universities over the last 20 years. In turn, job insecurity feeds wage theft because those in insecure employment, especially casual or 'sessional' employees, face significant disincentives in respect of raising concerns about underpayment, in that doing so may lead to them losing their jobs.
7. Employees in tertiary education are subject to large scale wage theft, at both private 'for-profit' providers and at public institutions such as universities. The NTEU considers that wage theft is built-in to most universities operating models as budgets are developed with little regard to the actual cost of wages in compliance with Agreements and workplace laws. The responsibility for management of those budgets and associated human resources choices is then delegated to Schools and Faculties, who have historically proven unwilling or incapable of implementing proper systems to monitor and remunerate casual academic work properly – noting that a significant amount of this work is autonomous and self-directed. This decentralisation of budgetary and human resources management to Schools and Faculties gives central university management plausible deniability when wage theft transpires and ensures the cycle of systemic wage theft continues.
8. In this way, the fundamental operating model of most universities are set up to facilitate and grease the wheels of wage theft. As of April 2026, NTEU has documented over \$311m of confirmed underpayments by Australian universities and the Fair Work Ombudsman has declared that it will continue to investigate and take enforcement action against employers in this sector who do not comply with their workplace obligations. We have attached a breakdown of confirmed underpayment amounts that have been identified for remediation in the table in **Annexure A**. However, we consider that \$311m is a conservative estimate as it does not include

ongoing investigations; we estimate the true figure of underpayments to be significantly higher.

9. NTEU has put universities on notice of their potential liability for wage theft. Despite this, many universities have failed to conduct comprehensive audits of human resources and payroll processes to uncover systemic wage theft or prevent future wage theft, preferring instead to remediate specific instances when uncovered by the NTEU or the regulator. Such an approach is designed to minimise costs but is ultimately insufficient to escape potential legal liability.

Overview of the wage theft framework

10. In March 2022, the Senate Economics References Committee handed down its report into the unlawful underpayment of employee entitlements.¹ The report contained 19 recommendations. These included the key recommendation that the *Fair Work Act 2009* (Cth) (**FW Act**) be amended to criminalise wage theft and include a penalty for the falsification of records. The recommendation said that these new measures should be drafted in consultation with the states to ensure that they did not weaken existing state legislation. It also recommended that civil penalties for wage theft be increased.
11. The *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* (Cth) (**Closing Loopholes Act**) was passed by both Houses on 7 December 2023 and was assented to on 14 December 2023. However, the wage theft provisions only commenced operation on 1 January 2025.² The Closing the Loopholes Act introduced Subdivision B of Division 2, of Part 2-9 of the FW Act, which created a new criminal offence in s 327A of wage theft and also introduced the new concept of a 'cooperation agreement' between an employer and the Fair Work Ombudsman contained in Subdivision DE in Division 3 of Part 5-2 of the FW Act. A 'cooperation agreement' is a written agreement between the FWO and a party who has engaged

¹ Senate Economics References Committee, Parliament of Australia, *Systemic, sustained and shameful. Unlawful underpayment of employees' remuneration* (Final Report, March 2022).

² Fair Work Legislation Amendment (Closing Loopholes) Bill 2023; Supplementary Explanatory Memorandum, Fair Work Legislation Amendment (Closing Loopholes) Bill 2023 (Cth), 8, [22].

in conduct in contravention of s 327A and/or related offences.³ Unlike an enforceable undertaking, a 'cooperation agreement' can only be entered into in relation to conduct in contravention of s 327A and is contingent on the person making a "voluntary, frank and complete disclosure of the conduct".⁴ In return, employers would not be referred by the FWO for criminal prosecution for wage theft.

12. Significant penalties apply for contraventions of subsection 327A(1), including imprisonment (the maximum term of imprisonment for individuals is ten years) and a fine up to a maximum of \$1.65m for an individual and a maximum of \$8.25m for a body corporate.⁵ Further, wage theft proceedings for wage theft prosecutions are only able to be initiated by the Director of Public Prosecutions (**DPP**) or the Australian Federal Police (**AFP**)⁶ after referral from the Fair Work Ombudsman (**FWO**).

Effectiveness of s 327A

13. The NTEU is not aware of any proceedings that have commenced under s 327A of the FW Act, nor are we aware of any matters that have been referred under s 327A to either the DPP or the AFP since the offence's operation. As such, it is difficult to remark on the efficacy of the 'operation of the subsection 327A(1)' when it appears that the subsection has not yet been utilised in practice.

14. However, we consider that section 327A serves the broader and important purpose of deterrence and has, inter alia, likely contributed to a reduction in the occurrence of wage theft, at least in the higher education sector, which NTEU and FWO's enforcement action will also have contributed to. The explanatory memoranda to the Closing Loopholes Act explicitly refers to the purpose of the criminal offence for wage theft to "*further deter wage underpayments*"⁷ and "*further deter wrongdoing*,

³ *Fair Work Act 2009* (Cth) s 717B.

⁴ *Fair Work Act 2009* (Cth) s 717B(2)(a).

⁵ *Fair Work Act 2009* (Cth) s 327A(5).

⁶ *Fair Work Act 2009* (Cth) s 327C.

⁷ Explanatory Memorandum, Fair Work Legislation Amendment (Closing Loopholes) Bill 2023 (Cth), 19, [92].

particularly where the conduct is intentional”,⁸ in addition to “*help promote a robust ‘compliance culture’ in relation to workplace laws across Australian business*”.⁹

15. The NTEU regularly deals with systemic underpayments issues across the higher education sector. The majority of these underpayment matters involve casual academic (‘sessional’) employees. Some recent examples of systemic underpayments that NTEU has been involved with include:

- a. Inappropriate marking practices, such as the application of “piece rates” that were not permitted under the relevant enterprise agreement/s, or the application of incorrect marking rates. This has involved disputes and campaigns that have resulted in tens of millions of dollars in back-payments being made to casual staff, including at RMIT University, the University of Melbourne, La Trobe University, Deakin University and Victoria University;
- b. The failure to pay for minimum engagement periods or shift durations. This has involved disputes and/or voluntary back-payments made by universities, including at La Trobe University, Swinburne University of Technology, Monash University and RMIT University;
- c. The misuse of rolled-up casual tutorial and lecture rates at multiple Universities, including in relation to the failure of these employers to separately remunerate casual academics for performing scheduled student consultation and other required work under the “other required academic activity” (ORAA) rate. After NTEU’s successful Federal Court proceeding against Monash University in 2025¹⁰ found student consultation directed and required by the institution needed to be separately remunerated, NTEU and the university entered into a settlement agreement whereby Monash University would pay a \$450,000 contrition payment to the NTEU in lieu of penalties. Monash University also agreed to a comprehensive remediation program to provide back pay to past

⁸ Revised Explanatory Memorandum, Fair Work Legislation Amendment (Closing Loopholes) Bill 2023, 21, [101].

⁹ Ibid, [103].

¹⁰ *National Tertiary Education Union v Monash University (No 2)* [2025] FCA 728.

and present casual Teaching Associates between 15 September 2016 and 30 June 2025. NTEU estimates this will result in hundreds (if not thousands) of current and former Monash employees being back paid a combined total of more than \$10 million (not inclusive of superannuation and interest); and

- d. The underpayment or non-payment of superannuation entitlements related to or caused by underpayment practices, including those that are described above.

16. In addition to NTEU's role in directly representing members in respect of wage theft disputes and proceedings, the FWO has asked to meet and has consulted with NTEU on a number of occasions to gain a better understanding of the operation of casual academic rates in the industry prior to deciding whether to proceed with an investigation or legal claim against a University employer.

17. In November 2020, the FWO wrote to University Chancellors and Vice-Chancellors about numerous reports and concerns about alleged sector-wide non-compliance.¹¹ Since then, the FWO has declared that their investigations have revealed "systemic sector-wide non-compliance" and that many higher education providers have reported substantial underpayments to the FWO, affecting both academic and professional staff.¹² The FWO has entered into enforceable undertakings with a large number of public universities in relation to remediating systemic underpayment practices, including at the University of Newcastle,¹³ Charles Sturt University,¹⁴ University of Technology Sydney,¹⁵ University of Melbourne,¹⁶ University of

¹¹ As cited in Senate Standing Committees on Education and Employment, Parliament of Australia, *Quality of Governance of Australian Higher Education Providers* (Final Report, December 2025) 64, [4.6].

¹² Ibid.

¹³ Fair Work Ombudsman, 'University of Newcastle and Charles Sturt University sign Enforceable Undertakings after underpayments' (Media Release, 30 August 2022), <https://www.fairwork.gov.au/newsroom/media-releases/2022-media-releases/august-2022/20220830-newcastle-university-and-charles-sturt-university-eu-media-release>.

¹⁴ Ibid.

¹⁵ Fair Work Ombudsman, 'University of Technology Sydney signs Enforceable Undertaking' (Media Release, 11 May 2023), <https://www.fairwork.gov.au/newsroom/media-releases/2023-media-releases/may-2023/20230511-uts-eu-media-release>.

¹⁶ Fair Work Ombudsman, 'University of Melbourne signs Enforceable Undertaking' (Media Release, 9 December 2024), <https://www.fairwork.gov.au/newsroom/media-releases/2024-media-releases/december-2024/20241209-uni-of-melbourne-eu-media-release>.

Sydney,¹⁷ La Trobe University,¹⁸ Griffith University,¹⁹ University of Wollongong,²⁰ Monash University,²¹ and the University of Tasmania.²² In circumstances where enforceable undertakings are not entered into, the FWO has also initiated several proceedings against higher education providers since 2024 alleging underpayments and non-compliance with industrial instruments.²³ At the time of writing, all of these proceedings resulted in findings against each of the respondent universities.

18. Since March 2023, the NTEU's 'Better Universities' campaign has placed pressure on the higher education sector to fix its broken governance model which allowed wage theft to flourish. Subsequently, the Universities Accord Report in December 2023 proposed governance reform to the sector, including fewer outside appointments to Councils and making universities exemplary employers. In January 2025, a national Senate Inquiry into University Governance was established, eventually publishing its final report in December 2025, which mirrored NTEU recommendations for stronger consultation requirements and greater transparency.
19. The NTEU has observed some degree of decrease in reported wage theft (the intentional underpayment of employee entitlements) by higher education providers over the past several years but most noticeably in the past 14 months. However, while the incidences of disclosures and active litigation have uncovered and prevented further instances of systemic underpayments, wage theft remains endemic to the sector. While we consider there are many reasons for this change in the

¹⁷ Fair Work Ombudsman, 'University of Sydney signs Enforceable Undertaking' (Media Release, 12 December 2024), <https://www.fairwork.gov.au/newsroom/media-releases/2024-media-releases/december-2024/20241212-university-of-sydney-eu-media-release>.

¹⁸ Fair Work Ombudsman, 'La Trobe University signs Enforceable Undertaking' (Media Release, 6 March 2025), <https://www.fairwork.gov.au/newsroom/media-releases/la-trobe-university-signs-enforceable-undertaking>.

¹⁹ Fair Work Ombudsman, 'Griffith University signs Enforceable Undertaking' (Media Release, 12 June 2025), <https://www.fairwork.gov.au/newsroom/media-releases/2025-media-releases/june-2025/20250612-griffith-university-eu-media-release>.

²⁰ Fair Work Ombudsman, 'The University of Wollongong signs Enforceable Undertaking' (Media Release, 25 September 2025), <https://www.fairwork.gov.au/newsroom/media-releases/2025-media-releases/september-2025/20250925-the-university-of-wollongong-eu-media-release>.

²¹ Fair Work Ombudsman, 'Monash University signs Enforceable Undertaking' (Media Release, 9 December 2025), <https://www.fairwork.gov.au/newsroom/media-releases/2025-media-releases/december-2025/20251209-monash-university-enforceable-undertaking-media-release>.

²² Fair Work Ombudsman, 'The University of Tasmania signs Enforceable Undertaking' (Media Release, 12 December 2025), <https://www.fairwork.gov.au/newsroom/media-releases/2025-media-releases/december-2025/20251212-utas-eu-media-release>.

²³ Please see *FWO v University of Melbourne* [2024] FCA 330; *FWO v University of New South Wales* [2025] FedCFamC2G 2151; *FWO v Torrens University Australia Limited* [2026] FCAFC 17.

enforcement landscape, we attribute some degree of weight to the signalling of a federal wage theft offence by the Albanese Government when the Closing Loopholes Bill was announced in September 2023²⁴ and the general deterrent effect we consider that the new offence of s 327A has had on higher education providers.

20. As far as the NTEU is aware, no cooperation agreements have yet been entered into between a higher education sector employer and the FWO under the new wage theft regime in of the FW Act. Due to the requirement for the employer or individual to *voluntarily* disclose non-compliance with s 327A, we consider it extremely unlikely that employers or individuals will self-disclose of non-compliance with s 327A and that the FWO will enter into cooperation agreements without such disclosures. Employers and individuals will not be likely to make such self-disclosures as it involves an admission of *intentional* non-compliance and the prospect of heavy penalties and jail time if the FWO does not agree to enter into a cooperation agreement. Where there is the option to opt for disclosure of non-compliance with other civil remedy provisions under s 715, this will continue to be the preferred method for employers and the FWO.
21. Further, the FWO is responsible for investigations of the criminal underpayment offence and ultimately for referring potentially offending conduct to the DPP or the AFP for prosecution. However, the FWO has stated that “[r]eferral for prosecution will generally be reserved for the most serious conduct, including where there is a greater need for specific or general deterrence than civil litigation by the FWO”.²⁵
22. This reflects the inherent tension present in the current framework. If employers and individuals are not willing to self-disclose of 327A non-compliance and the FWO will only refer matters for prosecution if they are “most serious”, then the systemic issue of wage theft that s 327A was meant to address has not been resolved and it cannot feasibly be expected to fulfil its legislative purpose.

²⁴ The Hon. Tony Burke MP, ‘Albanese Labor Government to Criminalise Wage Theft’ (Media Release, 3 September 2023) <https://ministers.dewr.gov.au/burke/albanese-labor-government-criminalise-wage-theft>.

²⁵ Fair Work Ombudsman, *A Guide to Cooperation Agreements*, <
<https://www.fairwork.gov.au/sites/default/files/2025-01/a-guide-to-cooperation-agreements.pdf>.

Recommendations on how to improve efficacy of s 327A(1)

23. We then turn to some potential solutions which we consider will assist in addressing the problem of systemic wage theft and in increasing the take-up and efficacy of s 327A of the FW Act.

Recommendation one: Provide avenue for unions to investigate and refer wage theft matters

24. Given the constraints on the FWO's funding and resources to adequately investigate and refer systemic wage theft as discussed earlier in this submission, it is critical that employee organisations be provided with greater incentive to commence proceedings against non-compliant employers. The best antidote to wage theft is a strong union that has the capacity to hold employers to account where they refuse to pay workers their legal entitlements. This is particularly the case where the FWO will never have enough resources to take on the full responsibility of ensuring compliance with workplace laws.

25. The NTEU recommends creating a stand-alone avenue in the existing framework for unions to investigate and refer matters of wage theft under s 327A to the DPP or the AFP would greatly assist to increase the number of prosecutions under s 327A of the FW Act.

Recommendation two: Statutory presumption

26. Secondly, the NTEU recommends the creation of a statutory presumption in the FW Act, that penalties for non-compliance with other civil remedy provisions of the FW Act will automatically be paid to an applicant employee organisation (i.e. removing the Court's discretion about whether to pay penalties to the applicant employee organisation or to the Commonwealth). We consider this will assist in improving compliance and in creating a stronger culture of deterrence. This would also serve

the dual purpose of providing unions with further structural incentive to investigate, refer and prosecute wage theft cases and other contraventions of civil remedy provisions, and provide certainty that where cases are successful, a union will be able to recoup/offset costs associated with litigation from any penalties awarded against the employer.²⁶

Recommendation three: Increase civil penalties

27. Changes to the FW Act, inserted by the *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2004* (Cth) have increased the maximum penalties available for certain underpayment contraventions. The effect of new section 546(2AA) is that the maximum available penalty available for a contravention by a body corporate is five times the amount specified in column 4 in the table in s 539(2). However, it does not include contraventions of the National Employment Standards (NES), other civil remedy provisions relating to enterprise agreements and some general protections civil remedy provisions.²⁷ New section 546(2A) has the effect that an applicant can seek a penalty three times the value of any calculable underpayment, where such an amount exceeds the amounts that would be imposed by reference to ss 546(2AA) and 539(2).

28. However, even with these increases to the maximum penalties, the NTEU considers they are still not sufficiently high enough to ensure compliance. Coupled with the low ratio of litigation proceedings that are brought in comparison to the rate of estimated contraventions, and the fact that contraventions of safety net and discrimination prohibitions are not included in the higher penalties framework, general deterrence of widespread and systemic wage theft will not occur without further statutory intervention. As such, we recommend that the civil penalties regime in the FW Act be increased and expanded in order to create a more robust deterrent – particularly as wage theft is often attended by other contraventions.

²⁶ *Fair Work Act 2009* (Cth) s 539.

²⁷ Note the provisions of s 539 that are left out of the definition of 'selected civil remedy provision' in s 12 of the FW Act.

Recommendation four: Implement previous ACTU recommendations to Closing Loopholes Bill

29. When the NTEU originally provided input on the Closing Loopholes Bill, we supported the ACTU's submission that the criminalisation of wage theft must occur as part of a coordinated strategy to address the totality of systemic underpayment of Australian workers. We concurred that what is required is a suite of measures that put in place a system of regulation and associated compliance which will help workers and their unions in addressing wage theft.²⁸ We supported the recommendations made by the ACTU and restate some of those recommendations here, noting that their adoption would increase the efficacy of not only s 327A but also the wider compliance regime:

- a. include superannuation in the wage theft offences;²⁹
- b. Remove the distinction between "serious" and other contraventions in the FW Act;³⁰ and
- c. Empower the courts to apply the appropriate penalty for contraventions of the FW Act, up to the set maximum, that is warranted by the case before them.³¹

²⁸ Australian Council of Trade Unions Submission No 110 to Senate Standing Committees on Education and Employment, *Fair Work Legislation Amendment (Closing Loopholes) Bill 2023 [Provisions]* Submission on Fair Work Legislation Amendment (Closing Loopholes) Bill 2023 (29 September 2023), 44.

²⁹ *Ibid*, recommendation 24, p 50.

³⁰ *Ibid*, recommendation 26, p 52.

³¹ *Ibid*, recommendation 27, p 52.

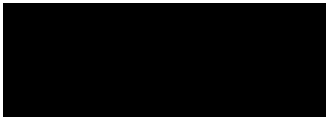
Recommendation five: Implement previous NTEU recommendations to Committee on the Unlawful Underpayment of Employees' Remuneration

30. The NTEU also made a number of recommendations to address systemic wage theft in its submission to the Senate Economics References Committee on the Unlawful Underpayment of Employees' Remuneration in March 2020. We also restate those recommendations here for completeness:
- a. Amend the FW Act to make the notice requirements for right of entry less restrictive, in particular by enabling permit holders to enter a site without being required to provide 24 hours' notice.
 - b. Provide trade unions with improved rights of entry, including access to records by:
 - o providing trade unions with the right to inspect the records of former employees;
 - o removing the restrictions on trade unions accessing "non-member records" directly (i.e. without an FWC application) through right of entry; and
 - o requiring employers to have all employment records at a place of work or head office, both of which are accessible by a union official, including electronically.
 - c. Expand the presumption brought about by the FW Act s 557C to apply to trade union right of entry, such that an employer who fails to provide records, or otherwise comply with right of entry provisions will have the burden of disproving allegations of wage theft.
 - d. Review the taxation treatment of wages repaid to workers following incidences of wage theft, to ensure that they are treated no less favourably than if the wages owing were paid initially as due.
 - e. Unions should be given improved powers to inspect employers' records of superannuation payments.

Conclusion

31. The NTEU has long fought against systemic wage theft in the higher education sector and has a demonstrated history of holding higher education institutions to account on this issue. While we consider that s 327A has an important purpose in deterring employers from engaging in wage theft, we consider that it is currently not being utilised effectively. For the reasons outlined in this submission, we consider that the measures and recommendations the NTEU has suggested will improve the efficacy of s 327A but also the broader compliance regime in the FW Act as a whole.

Yours sincerely,



Damien Cahill

General Secretary

National Tertiary Education Union

ANNEXURE A - Confirmed Underpayments in Higher Education to April 2026

State	University	Number of Staff Affected	Total Underpaid
ACT	ANU	2,490	\$2,126,624
ACT	UC	1,421	\$1,500,000
ACT Total		3,911	\$3,626,624
NSW	CSU	4,141	\$6,912,000
NSW	Macquarie	4,224	\$2,587,000
NSW	UoN	7,595	\$6,269,241
NSW	SCU	718	\$950,000
NSW	UNSW	1,500	\$11,000,000
NSW	UTS	2,777	\$8,222,581
NSW	UNE	1,691	\$1,085,000
NSW	Sydney	14,040	\$41,677,457
NSW	UOW	12,420	\$18,000,000
NSW Total		49,106	\$96,703,279
NT	CDU	3,084	\$3,004,680
NT Total		3,084	\$3,004,680
QLD	Griffith	6,395	\$11,734,655
QLD	JCU	9,500	\$1,000,000
QLD	QUT	368	\$25,757
QLD	UQ	9,748	\$8,775,590
QLD	USC	1	\$11,777
QLD	USQ	-	\$7,925,000
QLD Total		26,012	\$29,472,779
SA	UoA	802	\$1,302,000
SA	Flinders	2	\$67,578
SA	UniSA	16	\$182,709
SA Total		820	\$1,552,287
TAS	UTAS	10,444	\$21,406,000
TAS Total		10,444	\$21,406,000
VIC	AIT	92	\$2,199,623
VIC	Deakin	440	\$2,900,000
VIC	Federation	10	\$66,874
VIC	La Trobe	6,774	\$10,778,801
VIC	Melbourne	25,425	\$72,000,000
VIC	Monash	10,253	\$30,625,000
VIC	RMIT	3,700	\$10,000,000
VIC	Swinburne	8,100	\$6,547,729
VIC Total		54,794	\$135,118,027
WA	Curtin	4,500	\$3,500,000
WA	Murdoch	1,381	\$2,400,000
WA	UWA	8,205	\$10,626,000
WA Total		14,086	\$16,526,000
National	ACU	1,100	\$3,600,000
GRAND TOTAL		163,357	\$311,009,676