



Australian Government
Australian Industrial Registry

Level 5, 11 Exhibition Street
Melbourne, VIC 3000
GPO Box 1994, Melbourne, VIC 3001
Telephone: (03) 8661 7764
Fax: (03) 9655 0410

Mr. J. Lapidos
Branch Secretary
Australian Municipal, Administrative, Clerical and Services Union
Taxation Officers' Branch
116 Queensberry Street
Carlton South VIC 3053

Dear Mr. Lapidos,

**Re: Schedule 1 of the Workplace Relations Act 1996 (the RAO Schedule)
Financial Reports for year ended 30 June 2006
FR2006/236**

I acknowledge receipt of the financial reports of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch for the year ended 30 June 2006 lodged in the Industry Registry on 15 December 2006.

The documents have been filed.

Although the documents have been filed, I would like to comment on some issues arising out of the reports. I make the following comments to assist you when you next prepare financial reports. You are not required to take any further action in respect of the financial reports already lodged.

1. Operating report

(a) Right of members to resign:

Subsection 254(2)(c) requires the operating report to "give details" of the right of members to resign from reporting unit under section 174 of the RAO Schedule. The requirement may be met by the inclusion of a statement that a member has the right to resign and a reference to the relevant rule, which makes such provision. Alternatively, the complete text of the relevant resignation rule may be reproduced in the report. It would appear in this case that rule 32 of the organisations's Rules is applicable. [Please note this matter was commented on in financial returns of your branch for year ended 30 June 2005 - FR2005/317.]

(b) Trustees of superannuation entities:

- (i) a trustee of a superannuation entity or an exempt public sector superannuation scheme; or
- (ii) a director of a company that is a trustee of a superannuation entity or an exempt public sector superannuation scheme; and

where a criterion for the officer or member being the trustee or director is that the officer or member is an officer or member of a registered organisation. If the reporting unit had no officers or members falling within such a positive statement to that effect should be provided. [Please note this matter was brought to your attention in financial returns of your branch for year ended 30 June 2005 – FR2005/317.]

(c) Membership of Committee of Management:

The operating report should have provided the positions which members of the committee of management held during the reporting unit. [Please note this matter was commented on in financial returns of your branch for year ended 30 June 2005 – FR2005/317.]

2. Notice to members

I note that the notice to members provides the provisions of section 274 of the Workplace Relations Act 1996. The accounts should set out the provisions of subsections 272(1), (2) and (3) of the RAO Schedule. Would you please ensure those subsections are copied into the GPFR in the next financial report of the Branch. [Please note a comment on this matter was made in financial returns of your branch for year ended 30 June 2005 – FR2005/317.]

Should you wish to discuss this letter or if you require further information on the financial reporting requirements of the Act, I may be contacted on (03) 8661 7764 or by email at Marylyn.Beare@air.gov.au

Yours sincerely,



Marylyn Beare
Statutory Services Branch

3 January 2007

FR 2006/236



**Australian Services Union
Taxation Officers Branch
116 Queensberry Street
Carlton South 3053
Ph. 03) 9347 6080
Fax: 03) 9347 8781**

**Branch Secretary: Jeff Lapidos
Jeff.Lapidos@asutax.asn.au
Ph. 0419 335 675**

The Industrial Registrar
Australian Industrial Registry
GPO Box 1994
Melbourne 3001

14 December 2006

Dear Sir/Madam

I have attached a copy of the general purpose financial report, including the committee of management statement and the audit report for the 2005-06 financial year for the Australian Services Union Taxation Officers' Branch.

I certify that these documents are copies of the documents provided to the presentation meeting of our committee of management, the ASU Tax Council on Wednesday, 13 December 2006

I made the above reports available to our members by posting them to the ASU Tax website, www.asutax.asn.au, along with the ASU National 2006 Financial statements on 7 December 2006.

I advised our members that these financial statements had been posted to the above website, by advising them by email from our Branch President on Friday, 8 December 2006. This is the way we normally keep our members informed of the work of our union.

I also advised our members in the email sent to them by our Branch President on 8 December 2006 that the Operating Report for the 2004 year had been omitted from the 2004 financial statements in error, and was now posted on the ASU Tax website along with the 2006 financial statements.

I note that ASU Tax has not made any loan, grant or donation exceeding \$1,000.

Yours sincerely



Jeff Lapidos

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL
AND SERVICES UNION**

TAXATION OFFICERS BRANCH

AUDITED FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2006

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH
AUDITED FINANCIAL REPORT

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AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH

Committee of Management Statement

On 5 December 2006 the Committee of Management of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers Branch Council passed the following resolution in relation to the general purpose financial report (GPFR) of the reporting unit for the financial year ended 30th June 2006:

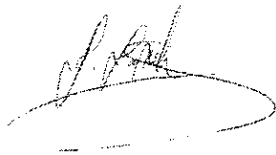
The Committee of Management declares in relation to the GPRF that in its opinion:

- (a) the financial statements and notes comply with the Australian Accounting Standards;
- (b) the financial statements and notes comply with the reporting guidelines of the Industrial Registrar;
- (c) the financial statements and notes give a true and fair view of the financial performance, financial position and cash flows of the reporting unit for the financial year to which they relate;
- (d) there are reasonable grounds to believe that the reporting unit will be able to pay its debts as and when they become due and payable;
- (e) during the financial year to which the GPFR relates and since the end of that year:
 - (i) meetings of the committee of management were held in accordance with the rules of the organisation; and
 - (ii) the financial affairs of the reporting unit have been managed in accordance with the rules of the organisation; and
 - (iii) the financial records of the reporting unit have been kept and maintained in accordance with the RAO Schedule and the RAO Regulations; and
 - (iv) the financial records of the reporting unit have been kept, as far as practicable, in a consistent manner to each of the other reporting units of the organisation; and
 - (v) the information sought in any request of a member of the reporting unit or a Registrar duly made under Section 272 of the RAO Schedules has been furnished to the member or Registrar; and
 - (vi) there has been compliance with any order for inspection of financial records made by the Commission under Section 273 of the RAO Schedule.

For Committee of Management:
Title of Office Held:

Jeffrey Lapidos
Branch Secretary

Signature:



Date:

5 December 2006

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH
OPERATING REPORT
FOR THE YEAR ENDED 30TH JUNE 2006

In accordance with Section 254 of the Workplace Relations Act 1996 ("the Act"), your Committee of Management report, as follows:

Principal Activities

The principal activity of the organisation during the year was that of a registered trade union, which covers employees of the Australian Taxation Office. No significant change occurred in the nature of those activities during the year.

The results of our activities over the year were:

- We negotiated the ATO (General Employees) Agreement 2006 with the ATO. This involved consulting with members in person, by phone and e-mail around Australia, in the course of developing our claims, reporting on the progress of negotiations and the outcome of negotiations. The Agreement provided a compound increase in salaries over 3 years of 13.6%. There was a cut in conditions as a result of the ATO insisting that the dispute settlement procedures not apply to the clauses which commit the ATO to being as flexible as practicable, to taking all reasonably practicable steps to provide a healthy and safe working environment, to ensuring the ATO properly applies its Procedures for determining breaches of the APS Code of Conduct, to ensure all employees are treated fairly and equitably and are provided with a work environment that is free from discrimination and harassment. Unfortunately, the CPSU refused to support the ASU on these cuts in conditions and we could not prevent them.
- We consulted with ATO management about its intended operations.
- We represented members on ATO OH&S Committees.
- We conducted two separate three day employee support training sessions in Sydney and one in Hobart for interested ASU Tax staff representatives and members.
- We represented and resolved the employment concerns of individual members in conferences with ATO management
- We met with members and sought new staff representatives
- We appeared before the Australian Industrial Relations Commission on behalf of ASU Tax members to resolve their disputes with ATO management. We obtained a favourable decision from the AIRC in a Final Hearing which confirmed ASU Tax members are entitled to a support person in meetings with ATO management to discuss a Return to Work Plan or Rehabilitation Program for them. We also obtained reasonable part time hours for a member at a conference before the Commission. ASU Tax retained Counsel to appeal a decision on jurisdiction by the Industrial Relations Commission to a Full Bench. The Full Bench decided that the Commission did have jurisdiction to decide whether the ATO had properly applied its Misconduct Procedures. The ATO decided not to appeal.
- We advised members on their rights and options to further their career interests, particularly with regard to health and workers compensation issues, disciplinary issues, their working environment and other employment concerns.
- We prepared and maintained guides on working in the ATO for ASU Tax members on subjects such as: Misconduct, Health, workers Compensation, Decision Making, Leave, Resolving Disputes and the Public Service Act.

Operating Result

The operating result of the organisation for the year ended 30th June 2006 was a deficit of \$23,410. The result was adversely affected by provision being made for accrued annual leave. We will take action to prevent any significant increase in the amount required to be provided. No provision for tax was necessary as the organisation is considered exempt. An increase in membership fees for the 2006-07 year will ensure ASU Tax remains financially strong.

Significant Changes

There was no significant change in the financial affairs of the organisation during the year.

Right of Members

All members have the right to resign from the Union in accordance with Union Rules (and Section 174 of the Workplace Relations Act); namely, by providing 14 days notice in writing addressed and delivered to the Secretary of the Branch.

Other Prescribed Information

In accordance with Regulation 159 of the Workplace Relations (Registration & Accountability of Organisations) Regulations –

- (a) the number of persons that were at the end of the financial year recorded in the register of members for Section 230 of the RAO Schedules and who are taken to be members of the registered organisation under Section 244 of the RAO Schedule was 920.
- (b) the number of persons who were at the end of the financial year employees of the organisation including both full-time and part-time employees measured on a full-time equivalent basis was 1.8
- (c) the names of those who have been members of the Committee of Management of the organisation at any time during the financial year and the periods for which he or she held office were:

Peter Chaplin	1 st July 2005 to 30 th June 2006
Anna Pesten	1 st July 2005 to 30 th June 2006
Jeffrey Lapidos	1 st July 2005 to 30 th June 2006
Geoff Southern	1 st July 2005 to 30 th June 2006
Keith Meynell	1 st July 2005 to 30 th June 2006
David Hinds	1 st July 2005 to 30 th June 2006
Geoffrey Buchthal	1 st July 2005 to 30 th June 2006
Christine Goodwin	1 st July 2005 to 30 th June 2006
Gaetano Greco	1 st July 2005 to 30 th June 2006

Other Relevant Information

Nil

Signed for and on behalf of the Committee of Management:



Date: 5 December 2006

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

INDEPENDENT AUDITOR'S REPORT

SCOPE

We have audited the accompanying general purpose financial report of the Australian Municipal, Administrative, Clerical and Services Union – Taxation Officers' Branch for the year ended 30th June 2006 comprising of Balance Sheet, Profit and Loss Statement, Statement of Cash Flows and Notes to the Financial Statements. The Union's Executive is responsible for the preparation and presentation of the financial report and the information it contains. We have performed an independent audit of this financial report in order to express an opinion on it to the members of the Union.

Our audit has been conducted in accordance with the Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and Other mandatory professional reporting requirements in Australia so as to present a view which is consistent with our understanding of the Union's financial position and performance as represented by the results of its operations and cash flows.

The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION


In our opinion:

- (a) the Financial Report presents fairly in accordance with applicable Accounting Standards and Other Mandatory professional reporting requirements in Australia the financial position of the Union as at 30th June 2006 and the results of its operations and its Cash Flows for the year then ended; and
- (b) the Financial Report is in accordance with the provisions of the Workplace Relations Act 1996

Signed at Oakleigh *6th* day of *December* 2006

OKEY STOPP & TAYLOR
1ST FLOOR
22 EATON MALL
OAKLEIGH VIC 3166
Tel: (03) 9569 7516
Fax: (03) 9568 0695

OKEY STOPP & TAYLOR
CHARTERED ACCOUNTANTS


GRAEME J TAYLOR C.A.
REGISTERED COMPANY
AUDITOR NO. 7299

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

BALANCE SHEET AS AT 30TH JUNE 2006

		2006	2005
		\$	\$
ASSETS	Note		
Current Assets			
Cash	3	22,922	22,971
Investments	4	30,000	30,000
		-----	-----
Total Current Assets		52,922	52,971
Non-Current Assets			
Plant and Equipment	5	8,096	5,599
		-----	-----
Total Assets		61,018	58,570
 LIABILITIES			
Current Liabilities			
Subscriptions in Advance	6	16,442	8,663
Creditors	6	19,432	15,575
Provision for Leave	6	14,222	-
		-----	-----
Total Current Liabilities		50,096	24,238
		-----	-----
Total Liabilities		50,096	24,238
		-----	-----
NET ASSETS		10,922	34,332
		=====	=====
 MEMBERS FUNDS			
Accumulated Reserves		10,922	34,332
		=====	=====

The accompanying notes form part of this financial report

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

PROFIT AND LOSS STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
INCOME		
Contributions	181,126	157,727
Interest Received	1,826	2,477
	-----	-----
Total Income	182,952	160,204
EXPENDITURE		
Allowances – Car, Travel and Home Office	4,194	2,587
Capitation Fees to the ASU National Executive	17,262	14,611
Auditing and Accounting Services	4,773	-
Book-keeping Services	1,387	500
Depreciation	2,231	2,218
Bank Charges and Government Taxes	1,128	917
Information Systems	-	181
Payroll Tax	5,818	3,484
Postage, Printing and Stationery	1,276	996
Rent	2,452	3,253
Salaries	80,302	70,556
Sundry Expenses	2,198	2,566
Superannuation and Salary Sacrifice	46,628	44,339
Telephone Expenses	3,469	3,655
Training	1,124	928
Travel Expenses	13,279	10,268
WorkCover Insurance	1,892	1,744
Legal Fees	2,727	-
Provision for Annual Leave	14,222	-
	-----	-----
Total Expenditure	206,362	162,803
Surplus (Deficit) for the year	(23,410)	(2,599)
Accumulated Funds at 1st July 2005	34,332	36,931
	-----	-----
Accumulated Funds (Deficiency) at 30th June 2006	10,922	34,332
	=====	=====

The accompanying notes form part of this financial report

**AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION
TAXATION OFFICERS' BRANCH
NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2006**

1. Statement of Significant Accounting Policies

The financial report has been prepared in accordance with applicable Australian Accounting Standards Other Mandatory Professional reporting requirements in Australia and the Workplace Relations Act 1996. The following is a summary of significant accounting policies adopted by the Union in the preparation of the Financial Report which, unless otherwise stated, have been consistently applied:

(a) Basis of Accounting

The financial report has been prepared on the basis of historical costs and does not take into account changing money values or except where otherwise stated, current valuations of non-current assets.

Income and expenditure of the Union has been brought to account on an accruals basis of accounting so as to match income for the period with the expenditure incurred in earning that income.

(b) Income Tax

No provision has been made in the financial report for income tax on the basis that the Union is exempt under Section 50-15 of the Income Tax Assessment Act 1997.

(c) Property, Plant and Equipment

Each class of property, plant and equipment is carried at historical cost less, where applicable any accumulated depreciation. Assets have been depreciated over their estimated effective lives.

(d) Goods and Services Tax

Goods and Services Tax ("GST") collected by the Branch is brought to account as a liability with refundable input credits in respect to GST paid reducing that liability. Accordingly, all items of income and expenditure brought to account in the financial report is after the deduction of any applicable GST.

(e) Investments

Current investments are recorded at their face value. They are confined to short term deposits with the Commonwealth Bank of Australia.

(f) Workplace Relations Act 1996

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-sections (1), (2) and (3) of Section 274, which read as follows:

1. A member of an organisation, or Registrar may apply to the organisation for specified prescribed information in relation to the organisation.
2. An organisation shall, on application made under sub-section (1) by a member of the organisation or a Registrar, make the specified information available to the member or registrar in such manner and with such time, as is prescribed.
3. A registrar may only make an application under sub-section (1) at the request of a Member of the organisation concerned and the Registrar shall provide to a member information received because of an application made at the request of the member.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

NOTES TO THE FINANCIAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2006

1. Statement of Significant Accounting Policies (Continued)

(g) Employees Leave Provisions

Provision has been made in this financial report for Annual Leave entitlements, unpaid at 30th June 2006 (2005 NIL). Provision for Long Service Leave is only accrued in the financial report for employees after they have completed ten years service. No employees had completed ten years service at 30th June 2006.

Refer Note 10 Events Subsequent to Reporting Date for an employee in excess of nine years service.

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
3. Cash		
Cash at Bank – Commonwealth Bank	22,922	22,971
	-----	-----
4. Investments		
Term Deposit – Commonwealth Bank	30,000	30,000
	-----	-----
5. Plant and Equipment		
Office Furniture and Equipment at Cost	29,468	24,740
<u>Less Accumulated Depreciation</u>	21,372	19,141
	-----	-----
	8,096	5,599
	-----	-----
6. Current Liabilities		
Australian Taxation Office – BAS	10,110	5,305
Subscriptions in Advance	16,442	8,663
Trade Creditors	9,322	10,270
Provision for Annual Leave	14,222	-
	-----	-----
	50,096	24,238
	-----	-----
7. Salaries, Wages and On-Costs		
Holders Of Office		
Salary, Salary Sacrifice and Allowances	58,914	50,482
Employer Superannuation	12,323	11,358
Provision for Leave	14,222	-
Employees		
Salary, Salary Sacrifice and Allowances	55,281	48,673
Employer Superannuation	4,605	4,381
Other Costs		
Payroll Tax	5,818	3,484
Work Cover	1,892	1,744
	-----	-----
Total Salaries, Wages and On-Costs	153,055	120,122
	-----	-----

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

NOTES TO THE FINANCIAL REPORT (CONTINUED)

FOR THE YEAR ENDED 30TH JUNE 2006

	2006	2005
	\$	\$
8. Capital and Leasing Commitments		
Finance Lease and Hire-Purchase	NIL	NIL
Operating Lease Commitments	NIL	NIL

9. Contingent Liabilities

The Committee of Management is not aware of any Contingent Liabilities at balance date the effect of which would be immaterial in relation to this financial report.

10. Events Subsequent to Reporting Date

No event has arisen subsequent to balance date the effect of which may be material in relation to the financial report, other than the following:

An employee reached ten years service on 14th October 2006. His pro rata entitlement to Long Service Leave at 30th June 2006 was \$13,118.

The fee for audit of the 2006 financial report is likely to be in the order of \$3,000.

The expense for 2006 payroll tax is likely to be in the order of \$6,000.

11. Economic Dependence

The principal source of income is fees from its members and accordingly the Union is economically dependent on the fees from members. The liabilities of the Branch are guaranteed by the National Executive of the Australian Services Union.

12. Segment Reporting

The principal activity of the Union is to service and support the needs of its Australia-wide Members on a range of industrial and workplace matters.

AUSTRALIAN MUNICIPAL, ADMINISTRATION, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2006

		2006	2005
		\$	\$
Cash flows from operating activities			
	Note		
Payments – Salaries / Operating Expenses		(186,052)	(163,270)
Receipts – Fees / Other Income		188,905	155,913
Interest Received		1,826	2,477
Net cash used in operating activities	2	----- 4,679	----- (4,880)
Cash flows from investing activities			
Payments for purchase of plant and equipment		(4,728)	(1,311)
Net cash used in investing activities		----- (4,728)	----- (1,311)
Net increase (decrease) in cash held		(49)	(6,191)
Cash at 1 st July 2005		52,971	59,162
Cash at 30th June 2006	1	----- 52,922	----- 52,971

The accompanying notes form part of this financial report

AUSTRALIAN MUNICIPAL, ADMINISTRATIVE, CLERICAL AND SERVICES UNION

TAXATION OFFICERS' BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2006

Notes to the statement of cash flows

1. Reconciliation of cash

For the purpose of the Statement of Cash Flows, cash includes cash on hand, cash at banks and investments in money market instruments. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the statement of financial position, as follows:

	2006	2005
	\$	\$
Cash at Bank	22,922	22,971
Term Deposit	30,000	30,000
	-----	-----
	52,922	52,971
	-----	-----

2. Reconciliation of net cash used in operating activities to operating surplus (Deficit) for the year

	2006	2005
	\$	\$
Operating Surplus (Deficit)	(23,410)	(2,599)
Add Non-Cash Items		
Depreciation	2,231	2,218
Add Changes in Assets and Liabilities		
(Decrease) Increase Creditors	3,857	(2,685)
(Increase) Decrease in Provision For Leave	14,222	
(Decrease) Increase in Subscriptions in Advance	7,779	(1,814)
	-----	-----
Net cash used in operating activities	4,679	(4,880)
	-----	-----

The accompanying notes form part of this financial report