



AUSTRALIAN INDUSTRIAL REGISTRY

Australian Industrial Registry
Level 35, Nauru House
80 Collins Street
MELBOURNE VIC 3000
Telephone: (03) 8661 7888
Fax: (03) 9654 6672

Ref: FR2002/473-[283V-SAD]

Ms. Jane Robbins
Secretary
National Tertiary Education Industry Union
South Australian Division
Flinders University NTEU Office
Room 0101, Flinders Plaza, Humanities Building
Flinders University
Sturt Road
BEDFORD PARK SA 5042

Dear Ms. Robbins

**Re: National Tertiary Education Industry Union-South Australian Division
Financial Reporting Obligations under *Workplace Relations Act 1996***

This is a courtesy letter to remind you of the financial reporting obligations of the abovenamed body under the *Workplace Relations Act 1996* ('the Act') for the financial year ended 30 June, 2002.

The legislative scheme set out in Part IX, Division 11 of the Act is directed at ensuring that a registered organisation or a branch of such an organisation discharges obligations of accountability to its members in relation to its financial affairs through proper and regular disclosure of financial information. The various steps of the financial reporting requirements must be carried out within the time-scales prescribed by the legislation so as to ensure the relevance of the financial information provided to the members.

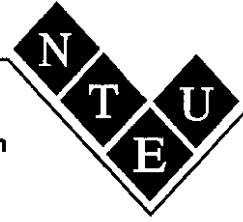
Now that the financial year has ended, it is timely that you put in train the various steps of the financial reporting requirements. To assist you with this process I have enclosed for your information a notice summarising these requirements including the time-scales prescribed by the legislation.

Please do not hesitate to contact me on (03) 8661 7787 if you wish to discuss the financial reporting requirements, especially if you anticipate any difficulty in meeting any step in the time-scales prescribed.

Yours sincerely

Clency Lapierre
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002

National
Tertiary
Education
Industry
Union



S.A. DIVISION

c/- University of Adelaide Branch Office
University of Adelaide SA 5005
Tel: (08) 8303.5155
Fax: (08) 8303.3449
email: nteu@adelaide.edu.au

12th December, 2002.

Industrial Registrar,
Nauru House,
80 Collins Street,
Box 19945, G.P.O.,
MELBOURNE. VIC. 3001

Dear Registrar,

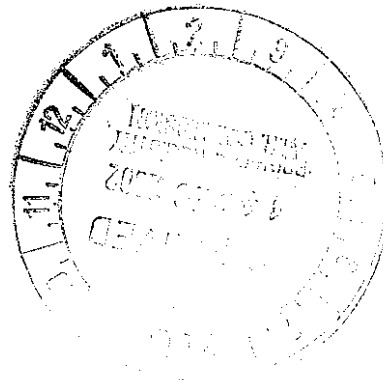
Please find enclosed audited accounts and supporting certificates for the South Australian Division of the National Tertiary Education Industry Union for the period ending 30th June, 2002.

Please contact Mr. R. Willson, Accounting Officer, on phone no. (08) 8303.5848 with any queries you may have.

Yours sincerely,

Michael Venning

 Dr. Michael Venning
SA Division Secretary.



FINANCIAL STATEMENTS

OF

**NATIONAL TERTIARY EDUCATION
INDUSTRY UNION**

**SOUTH AUSTRALIAN DIVISION
ABN 38 579 396 344**

For the Year Ended 30 June 2002

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division
ABN 38 579 396 344

Committee of Management Certificate

We, SHERRY DZONSONS and IAN E HUNT, being two Members of the Committee of Management of the National Tertiary Education Industry Union, South Australian Division, do state on behalf of the Committee and in accordance with a resolution passed by the Committee, that:

1. in the opinion of the Committee of Management, the attached Accounts show a true and fair view of the financial affairs of the Organisation, as at 30 June 2002;
2. in the opinion of the Committee of Management, meetings of the Committee were held during the year ended 30 June 2002, in accordance with the rules of the Organisation;
3. to the knowledge of any Member of the Committee, there have been no instances where records of the Organisation or other documents, (not being documents containing information made available to a Member of the Organisation, under Section 274(2) of the Workplace Relations Act 1996, as amended), or copies of those records or documents, or copies of the Rules of the Organisation, have not been furnished or made available to Members in accordance with the requirements of the Workplace Relations Act 1996, as amended, the Regulations thereto, or the Rules of the Organisation; and
4. the Organisation has complied with Section 279 (1) and (6) of the Workplace Relations Act 1996, as amended, in relation to the financial accounts in respect of the period ended 30 June 2001, and the Auditors' Report thereon.

Sherry Dzonsons (Member of Committee)

Ian E Hunt (I.E. HUNT) (Member of Committee)

SIGNED at Adelaide this twenty seventh day of November 2002.

Sherry Dzonsons

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

Accounting Officer's Certificate

I, ROBERT JOHN WILLSON, being the Officer responsible for keeping the accounting records of the National Tertiary Education Industry Union, South Australian Division, certify that as at 30 June 2002, the number of Members in the South Australian Division was 2156.

In my opinion:

1. the attached Accounts show a true and fair view of the financial affairs of the Organisation as at 30 June 2002;
2. a record has been kept of all moneys paid by, or collected from, Members, and all moneys so paid or collected have been credited to the Bank Account to which those moneys are to be credited, in accordance with the Rules of the Organisation;
3. before any expenditure was incurred by the Organisation, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Organisation;
4. in the case of the Accounts prepared in accordance with Sub-Section 273 (1) of the Act, and in particular, with regard to funds of the Organisation, raised by compulsory levies or voluntary Contributions from Members, or funds other than the General Fund operated in accordance with the Rules, no payments were made out of any such fund for purposes of other than those for which the fund was operated;
5. no loans or other financial benefits, other than remuneration, in respect of their part-time or full-time employment with the Organisation, were made to persons holding office in the Organisation;
6. the register of Members of the Organisation was maintained in accordance with the Rules by the Branches.

R.J. WILLSON (Accounting Officer)

SIGNED at Adelaide this

R.J. Willson

day of

November 2002.

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

Auditors Report

SCOPE

We have audited the Accounts being the Balance Sheet and Income and Expenditure Statement and Notes to and Forming part of the Accounts of the National Tertiary Education Industry Union, South Australian Division, for the year ended 30 June 2002.

The Committee of Management are responsible for the preparation and presentation of the Accounts and the information they contain.

We have conducted an independent audit of these Accounts in order to express an opinion on them to the Members of the Organisation.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Accounts are free from material misstatement. Our procedures included examination on a test basis, of evidence supporting the amounts and other disclosures in the Accounts, and the 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 Accounts are presented fairly in accordance with Australian Accounting Standards and statutory requirements so as to present a view of the Organisation which is consistent with our understanding of its financial position and the results of its operations.

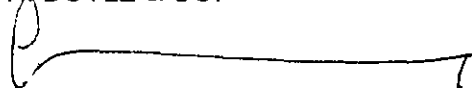
The audit opinion expressed in this report has been formed on the above basis.

AUDIT OPINION

In our opinion:

- (1) There were kept by the Organisation in respect of the year ended 30 June 2002, satisfactory accounting records detailing the sources and nature of the Income of the Organisation (including Income from Members) and the nature and purposes of Expenditure.
- (2) The attached Accounts and Statements are properly drawn up:
 - (a) in accordance with Section 273 of the Workplace Relations Act, 1996, as amended.
 - (b) so as to give a true and fair view of:
 - (i) the state of affairs of the Organisation as at 30 June 2002;
and
 - (ii) the Income and Expenditure and Surplus of the Organisation for the year ended on that date.
 - (c) in accordance with applicable Accounting Standards.
- (3) We received from the Officers and Employees of the Organisation, all the information and explanations which we required for the purposes of our audit.

J. H. DOYLE & CO.



C. WELLINGTON
REGISTERED AUDITOR

ADELAIDE: 30/11/02

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

BALANCE SHEET
For the Year Ended 30 June 2002

ASSETS	2002	2001
	\$	\$
Bank and Cash Accounts		
Cheque	<u>63,361</u>	<u>23,337</u>
Total Bank and Cash Accounts	\$63,361	\$23,337
Other Assets		
Accounts Receivable	29,495	39,833
Account Receivable - Federal Office LSL	1,826	13,461
ACCU - Optimum Yield	<u>95,526</u>	<u>91,064</u>
Total Other Assets	<u>\$126,847</u>	<u>\$144,358</u>
TOTAL ASSETS	<u>\$190,208</u>	<u>\$167,695</u>
LIABILITIES		
Other Liabilities		
Accounts Payable	35,318	20,711
Accounts Payable Univ. Adel. Branch Funds	41,088	39,169
Provision for Wages On-Costs (Note 3)	27,852	27,851
Provision for Annual Leave	24,254	25,794
Provision for Long Service Leave	<u>41,114</u>	<u>42,262</u>
TOTAL LIABILITIES	<u>\$169,626</u>	<u>\$155,787</u>
CURRENT ASSETS LESS CURRENT LIABILITIES	<u>\$20,582</u>	<u>\$11,908</u>
MEMBERS FUNDS		
Unappropriated Surplus B/fwd	<u>20,582</u>	<u>11,908</u>
TOTAL MEMBERS FUNDS	<u>\$20,582</u>	<u>\$11,908</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/CS

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

STATEMENT OF ACCUMULATED FUNDS

For the Year Ended 30 June 2002

	2002 \$	2001 \$
OPERATING SURPLUS B/FWD	<u>8,674</u>	<u>13,070</u>
	8,674	13,070
Add Accumulated Surplus at the beginning of the Year	<u>11,908</u>	<u>(1,162)</u>
ACCUMULATED SURPLUS/DEFICIT END PERIOD	<u><u>\$20,582</u></u>	<u><u>\$11,908</u></u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/Cs

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

INCOME & EXPENDITURE STATEMENT

For the Year Ended 30 June 2002

INCOME	2002	2001
Subscriptions	\$	\$
NTEU (Adelaide)	112,122	109,679
NTEU (Flinders)	56,214	54,474
RACGP	514	575
NTEU (UniSA)	<u>54,263</u>	<u>51,384</u>
	223,113	216,112
Interest	2,542	4,622
GST Refunded	1,294	1,191
Sundry	<u>--</u>	<u>1,338</u>
TOTAL INCOME	<u>\$226,949</u>	<u>\$223,263</u>
EXPENDITURE		
Audit	1,083	1,023
Bank Fees	164	358
Legal Fees/Advice	1,760	--
Staff Costs		
Annual General Meeting	2,004	1,902
Industrial Officers' Air Travel	591	288
Industrial Officers' Cab Travel	2,149	1,899
Industrial Officers' Car Travel	2,177	2,571
Other (Recruitment)	80	690
Payroll Tax	10,221	--
Processing Fees	1,650	990
Professional Indemnity	511	464
Provision for Annual Leave	(1,540)	(5,164)
Provision for Long Service Leave	(1,148)	515
Salaries	169,279	175,705
Superannuation	23,174	24,617
WorkCover	<u>2,827</u>	<u>3,065</u>
Total Staff Costs	211,975	207,542
State Division Travel	2,196	206
UTLC Fees	<u>1,097</u>	<u>1,064</u>
TOTAL EXPENDITURE	<u>\$218,275</u>	<u>\$210,193</u>
INCOME LESS EXPENDITURE	<u>\$8,674</u>	<u>\$13,070</u>

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT & NOTES TO THE A/C'S

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

South Australian Division

ABN 38 579 396 344

NOTES TO AND FORMING PART OF THE ACCOUNTS

For the Year Ended 30 June 2002

NOTE 1 - ACCOUNTING METHODS

- (a) The Accounts have been prepared under the Historical Cost Convention and have not been adjusted to record either changes in the general purchasing power of the dollar or in the prices of specific Assets.
- (b) Staff Leave Entitlements
Provision for Employee Benefits in the form of Long Service Leave, and Accrued Annual Leave, etc., have been made for estimated accrued entitlements of all employees on the basis of their terms of employment at nominal value.

NOTE 2 - INFORMATION TO BE PROVIDED TO MEMBERS OR REGISTRAR

In accordance with the requirements of the Workplace Relations Act, 1996, the attention of Members is drawn to the provisions of Sub-Sections (1), (2) and (3) of Section 274, which reads as follows:

- (1) A Member of an Organisation, or a 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 within 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."

An Organisation shall not contravene Section 274 (1), (2) and (3).
Penalty \$1,000.

NOTE 3 - PROVISION FOR WAGES ON-COSTS

Provision for on-costs has been made for the year ended 30/6/1998. No accrual has been made for any other period prior to the year ended 30/6/2001.

TO BE READ IN CONJUNCTION WITH THE AUDIT REPORT



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 9653 8442
Fax: (03) 9654 6672

Dr Michael Venning
Secretary
Flinders University NTEU Office
Room 0101, Flinders Plaza, Humanities Building
Flinders University
Sturt Road
BEDFORD PARK SA 5042

Dear Dr Venning,

Re: FR2002/473 - Financial Statements for year ended 30 June 2002

I have received the financial documents of the South Australian Division of the National Tertiary Education Industry Union for the year ended 30 June 2002, lodged in the Industrial Registry on 16 December 2002.

The documents have been filed.

Yours sincerely,

E. (Liz) Mercovich
Statutory Services Branch

6 February 2003