



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: FR2002/486-[283V-VICD]

Ms C. Caruso
Secretary
National Tertiary Education Industry Union-Victorian
Division
PO Box 1324
City Road Post Office
SOUTH MELBOURNE VIC 3205

Dear Ms C. Caruso

**Re: National Tertiary Education Industry Union-Victorian 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 Lapiere
Team Manager
E-mail: clency.lapierre@air.gov.au
11 July, 2002



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Ms. C. Caruso
Secretary
National Tertiary Education Industry Union
Victorian Division
PO Box 1324
City Road Post Office
SOUTH MELBOURNE VIC 3205

Dear Ms. Caruso,

Re: Financial statements for year ended 30 June 2002 - FR2002/486

This is a courtesy letter to remind you of the financial reporting requirements of Part IX, Division 11 of the Workplace Relations Act 1996 ('the Act') in respect of financial year ended 30 June 2002.

An organisation registered under the Act or a branch or division of such an organisation is required to carry out the various steps of the financial reporting obligations within certain time-scales.

In relation to financial documents for year ended 30 June 2002, the auditor should have made a report to the division as required by subsection 276(1) of the Act before 31 December 2002. If you have not done so already you should consider implementing the following steps:

- provision of copies of the auditor's report, accounts and statements to the members,
- following provision of copies to the members, presentation of the auditor's report, accounts and statements to a meeting of the members or the committee of management
- lodgement of copies of the auditor's report, accounts and statements in the Industrial Registry accompanied by your certificate confirming that the documents so lodged are copies of those presented to the relevant meeting - the certificate should specify the type of meeting and the date when the meeting was held.

In the normal course of events, financial statements for year ended 30 June 2002 should be lodged in the Industrial Registry before 31 March 2003. Please note that the Act provides for extensions of time to be sought and granted in certain circumstances.

If you have already taken steps to have the financial statements lodged in the Industrial Registry before 31 March 2003, please disregard this letter.

I have enclosed for your information a notice describing the financial reporting requirements in more detail, including the time-scales prescribed by the legislation.

Should you wish to discuss this letter please contact me on (03) 8661 7787.

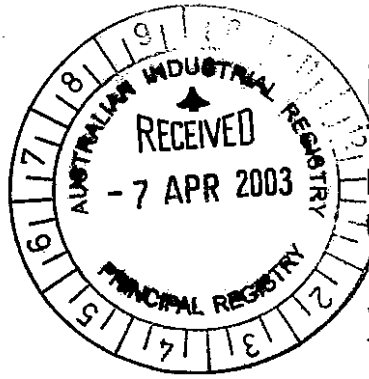
Yours sincerely

Clency Lapiere
Statutory Services Branch

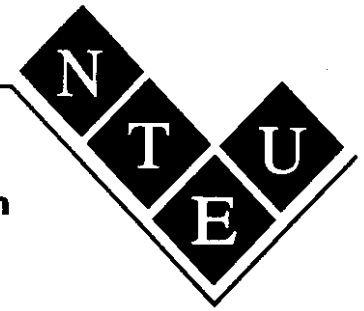
11 March 2003

FR 2002 (376) 486

2 April, 2003



National
Tertiary
Education
Union



VICTORIAN DIVISION

Mr Clency Lapierre
Team Manager
Australian Industrial Registry
Level 35, Nauru House
80 Collins St
Melbourne Vic 3000

Dear Mr Lapierre,

Re: Financial Reporting Obligations under Workplace Relations Act 1996

Please find a copy of the publication containing the copy of the Summary Financial Report for the year ended 30 June 2002 approved for distribution to members by the Divisions Executive Committee at its meeting on Friday 7 March 2003.

I've also enclosed a copy of the signed report which includes the Auditor's Certificate that it is a fair and accurate summary of the Balance Sheet and Statement of Income and Expenditure of the NTEU Victorian Division for the Year ended 30 June 2002.

If you have any queries I can be contacted on (03) 9254 1930.

Yours truly,

FRANK GLAUBITZ
FINANCE OFFICER

Welcome to 2003: The year of Enterprise Bargaining.

Becoming campaign active

In the four months I have been secretary of the NTEU Victorian Division I have worked closely with the executive to review union services. I am confident that members will soon see significant changes in the way the union operates.

The union leadership is committed to ensuring:

- Greater involvement of activists in union decision-making
- Better support for members who devote their time and effort to union matters
- An active, campaign-centred organisation
- A higher public profile via the media
- More effective dialogue with other Unions and the State Government

The review being conducted by the Executive is looking at our administration, communications with members, the way we bargain and membership and industrial services.

Our big challenge - Enterprise Bargaining 2003

This year members will face enterprise bargaining in every university, TAFE, CAE, A&CE some

student unions and many other areas.

The union has developed a set of core claims for higher education and is presently developing claims in TAFE and the other areas.

Have your say on a new agreement

The local branches are presently consulting with members about a log of claims specific to their workplace. For starters, elected NTEU Deakin branch representatives have just had a two-day planning and training session. One of the main items for discussion was the bargaining claim for this year.

If you have not had a chance to have your say, contact your local branch or ring the union office to find out details of the next meeting.



Matthew McGowan Victorian Division Secretary

"I would encourage you to ask questions, put your views, and participate in the democratic processes designed to ensure that the union achieves the best outcomes for members possible."

Are your colleagues NTEU members?

Early in first semester, the union will be writing to staff who are not currently NTEU members, explaining the importance of their participation in the union, and asking them to join their colleagues who support the unions' activities.

Especially in a year when Enterprise Bargaining will determine the future conditions of

employment of staff, it is more important than ever for staff to join the NTEU and be a part of improving conditions in our Tertiary Education Institutions.

Ask your colleagues; when the union wins pay rises, how can they accept the rises and not contribute to the processes that win them?

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Sessional staff deserve pay justice

Union travels

By Julie Marshall, General Secretary, Victorian Branch, RCUWA



Julie Marshall

My experience of an union travel situation with the RCUWA was instrumental in securing my desired position as a journalist at the Victorian Institute that I sought. When I finished my postgraduate studies in journalism at ANU, I found myself working at the School of Applied Communication as the production editor of the academic journal *Southern Cross*. I was also employed as a research assistant on a project investigating the cultural impact of tourism promotion in Australia's cities.

As an RCUWA member, I often found myself with a number of inquiries from employers looking for the role of EP's. After all my work, I found it difficult to accept additional work and writing was not something I had enjoyed. I had been told that the job was a combination of public relations and creative writing, involving writing press releases, product profiles, the like through the internet, advertising and sales. It's a large

portfolio. The first challenge I encountered was convincing the EP's health service of my desire when staff members, rightfully, were seeking higher qualifications and positions. One of my colleagues was selected for the EP's position and she had a list of requirements that had been meticulously researched by myself, her sister and I. Changes were made to other benefits and benefits were provided with ongoing information and feedback to address the staff's qualitative concerns.

One of the other challenges I encountered, I found, was that a number of people provided with some bad feedback in the past.

At the time, I was the secretary to the EP's committee, composed by staff from the union. However, I decided not to put my hand up. Unfortunately, the time was not taken in the future to give all of those full

and I did manage to secure a few of those positions. Just the union side of the equation was not enough to ensure. The first was brought into the union. "I think I just need to know how you think about someone who 'what' then they give you the job?" We could not be off a complete story, we had to know on the other side of the coin. But maybe they thought we would not be able to communicate with the union.

Continuing through health care, when we started we had to get some information on the other side of the coin and a number of explaining the benefits of joining to a union. This was well received and we were able to get on the other side of the coin.

According to the union and we were able to continue our work with some great staff and support. We have the support of the union's definition of the union's definition of the union's definition.

Introducing the new leadership team



Matthew McCowan
Victorian Division Secretary



Jeannie Rea
President



Carol Williams
Vice President (Academic)



Michael Zaar
Vice President (General Staff)



Glenis Davey
Assistant Secretary

Agreement close at Deakin Students Association

Ron Hutchins Industrial Officer Deakin

Over the past two years the Deakin University Students Association has conducted its business as if awards and enterprise agreements did not exist.

Now, after exhaustive negotiations and industrial action, the union is about to sign off on an agreement for a 15% pay rise over three years and a range of other benefits.

If the detail of the offer is considered reasonable, staff can look forward to a reduction in hours and a paid Christmas and New Year office closure on top of the pay rise.

NTEU Divisional Secretary Matthew McGowan said: "After what was a very bad and slow start, the union is encouraged by management's latest offer. It now appears there is the will to achieve a fair agreement and move towards a more positive working environment in the interests of staff and students."

Profit or student services?

The delay in reaching agreement means the NTEU is pursuing back-pay claims for overtime entitlements, non adherence to agreed working hours and non-payment

of entitlements including car parking fees for staff employed in the DUSA regional offices.

"The list of transgressions is a long one," explains Ron Hutchins, NTEU industrial officer. "The DUSA employs about 60 people - mainly casuals and was created by the reorganisation of four campus based student unions, each respondent to an enterprise agreement with at least two NTEU awards being applicable."

"It seemed that the pursuit of profit was more important than servicing students. In the best traditions of the HIH Insurance scandal, the elected student

representatives recently awarded themselves a 25% increase in their honouraria. Then executive management negotiated with the elected reps to achieve personal pay increases which are reported to be around of 20%," said Ron. "To then pay a miserly 2% to the employees was an insult, but thankfully, we now have a better offer."



Deakin Branch Committee



Stan Rosenthal Training Officer/Industrial Officer

Other features include:

- * hazard information sheets
- * answers to common questions about hazards (chemicals, infectious diseases etc)
- * rights of reps - dealing with inspectors, attending training courses and more
- * Trades Hall OHS training program
- * summaries of Victorian OHS legislation
- * resources - body mapping, checklists, guides, policies, guidelines
- * links to other useful sites.

Trades Hall has employed a part time journalist for the website, and NTEU members can expect their issues to be well catered for. The initial holder of the position was Cathy Beadnell, who was an active member of the NTEU at RMIT. She has now moved on to become Trades Hall's Media Officer, but has been replaced by another NTEU activist, Ioan Thomas from William Angliss.

Have any stories for the website? Write to: info@trades-hall.org.au

Industrial round up - your union at work

Swinburne members say no to bullying

The NTEU has taken action to stamp out bullying at Swinburne's National School of Design. Longstanding allegations of bullying were confirmed by a union survey late last year. "Three quarters of the respondents to the survey said they had been bullied or had seen bullying occurring," said Stan Rosenthal branch industrial officer.

A two-member panel comprising the Deputy Vice Chancellor Dale Murphy and the Branch President Geoff Leonard was convened and all staff were interviewed by the panel. During the lead-up to the interviews, the Branch Secretary Wayne Cupido and the industrial officer walked through the School to talk to staff and encourage them to meet with the panel.

"NTEU members who first raised the issues with us are satisfied that they were able to speak freely and were listened to," said Stan. The Deputy Vice-Chancellor now concedes that there are "communication difficulties" in the School, he added.

Swinburne members report that there is now greater consultation with staff who are not prepared to be intimidated at work.

VU backs down over HECE award

Victoria University has been caught out flouting rules that govern employment of staff on fixed term contracts.

Most members would be aware that in 1998, the new Higher Education Contract of Employment Award (HECE) came into effect allowing the NTEU to achieve significant regulation of the use of fixed-term employment contracts in universities. This landmark Award led to large numbers of university employees being converted to on-going employment.



The HECE award does allow fixed-term contracts in a limited range of circumstances. However, in 2002 the VU NTEU Branch identified five cases where the university had failed to comply with those limited circumstances and had inappropriately employed the staff on fixed-term contracts.

Four of those staff members were offered ongoing employment as a result of the union intervention. (The other staff member had moved on to another job prior to the

finalisation of the dispute.)

The NTEU urges all fixed-term employees who have any doubt about the validity of their fixed-term contract to contact the local Branch of NTEU for advice and assistance.

Reprieve for Monash Anthropology Staff

Monash Anthropology staff who were targeted for redundancy have gained a reprieve after the intervention of the NTEU. Late in 2002 the Head of School, who was concerned about the financial viability of the small department, commissioned a one-person review which did not comply with normal academic review processes and recommended two senior people be made redundant. After continued pressure from the NTEU, the School will now disseminate the report and staff responses and hold a meeting.

What is bullying?

Workplace bullying is defined as repeated, unreasonable behaviour directed toward an employee, or group of employees, that creates a risk to health and safety.

The following types of behaviour, where repeated or occurring as part of a pattern of behaviour, could be considered bullying:

- verbal abuse
- excluding or isolating employees
- psychological harassment
- intimidation
- assigning meaningless tasks unrelated to the job
- giving employees impossible assignments
- deliberately changed work rosters to inconvenience particular employees
- deliberately withholding information vital for effective work performance

This list is not exhaustive. Other types of behaviour may also constitute bullying.

The union movement has welcomed a new guidebook on prevention of Bullying and Violence at Work, released by Worksafe Victoria. The information provides practical help on preventing bullying in the workplace.

Visit the website www.worksafe.vic.gov.au for more information.

www.nteu.org.au

www.workcover.vic.gov.au/direct90/vva/home.nsf/page/668a41m10

Wanted: a disaster free RMIT

Many members will have seen press reports about the crisis facing RMIT. In short, the University has looked like it is lurching from crisis to crisis.

The reasons behind these crises are many.

During the crises, the NTEU's primary objective has been to protect the jobs and interests of our members including demanding that the University provide;

- adequate resources for staff;
- improved communication at the departmental level;
- robust redeployment processes that minimise the need for redundancies;
- full implementation of the negotiated workloads policy;
- a demonstrated commitment to eliminating bullying in the workplace;

The major issues facing RMIT has included an expensive failure of a new computer system, a growing debt problem and an alleged battle for control of the University's management and direction between the Chancellor, Mr. Don Mercer, and the Vice Chancellor, Ruth Dunkin.

As has been reported, the University implemented a major new software program in 2000. The new system has almost totally failed, leaving staff with the job of manually providing data in a crisis situation, and leaving students without results and without enrolment details. The computer failure has cost the RMIT millions of dollars.

Prior to this, the university did what most other universities have done; decentralised budget management and removed limitations on the levels of reserves held by faculties. All of this followed a major asset acquisition process that tied up large amounts of the university's cash in property.

As a result, when the AMS disaster hit, the organisation lurched, heaved and staggered. Cash reserves were quickly used up, and staff were told that they had to make do. The organisation had to seek an advance on its operating grant just to pay staff salaries in January.

The NTEU acted when we received reports that the Chancellor, Don Mercer was trying to call a meeting only of external University Councillors, and that he was seeking to solve the University's problems by cutting budgets and sacking a significant number of staff.

The Union wrote to the Chancellor seeking assurances that job losses were not being discussed, and questioning the exclusion of elected staff and student representatives.

The Branch received no reply.

Shortly after this, the Chancellor resigned, followed by a number of external councillors.

The ongoing crises at RMIT have had a significant effect on the organisation and its staff.

Of course, while this has been played out in the media for the public, it is the staff who have borne most of the stress.

The NTEU believes that now that the Vice Chancellor has control of the management of the organisation, immediate changes should be made. The Union will not allow the failure of management to put extra pressure on staff through increased workloads and less resourcing.

With enterprise bargaining around the corner, the members at RMIT are putting management on notice - members want to see substantial improvements to their working lives through better management, more resources, a decent payrise and a decrease in workloads.

It is time management at RMIT got its house in order, for the sake of the members and for the sake of the students without whom the organisation would not exist.

RMIT has a proud history starting as the Working Man's College sponsored by the Victorian Trades Hall Council. It's time for some of that history to be reflected in the attitudes that shape the organisation's future.

TAFE decides on EB strategy

The NTEU will apply comprehensive bargaining principles to its pay negotiations in TAFE this year.

A February meeting of TAFE delegates from ten institutions voted unanimously in favour of resolution calling for a central agreement across the sector. The delegates decided that a uniform approach would ensure "equity for staff doing the same jobs at various Victorian institutions."

"The position will be communicated to all stakeholders including the employer association, CEOs, the Government, members and potential members," said Janet Bourke, NTEU TAFE Industrial officer.

The delegates are also developing a survey and a newsletter which will be sent to all members and potential members.

Making the most of your super disability benefit

After being injured at work, NTEU member Karen* was helped by the union to lodge her WorkCover claim. The claim was successful but unfortunately her condition was too serious for her to return to work. When Karen's make-up pay was about to expire we advised her to lodge a claim for a disability benefit from UniSuper: her superannuation fund. This was also successful.

She now receives a disability benefit, topped up by WorkCover to her full WorkCover entitlement. If for any reason her WorkCover payment is terminated, Karen has the underlying security of a disability benefit. (The union would, of course, help her to lodge an appeal against any termination.)

The union always advises UniSuper members who are on WorkCover that when their make-up pay stops, it is important to lodge a claim for UniSuper disability benefit. It gives security of income and, when retirement age is reached and the disability benefit ends (and UniSuper retirement benefit begins) UniSuper members are treated as though they had continued to work during the intervening years. So, despite not making contributions, a member's retirement benefit continues to accrue.

For further advice contact an NTEU information and welfare officer through the Victorian Division office.

**not her real name*



Victorian Division

National Tertiary Education Union Victorian Division

COMMUNICATIONS & CAMPAIGNS OFFICER

A vacancy exists in the NTEU Victorian Division for a full-time Communications & Campaigns Officer on a permanent basis. NTEU is a trade union covering staff employed in Universities, TAFE and associated areas.

Essential requirements include:

- Experience in developing communication strategies for campaigns;
- Experience in preparation of media releases and media management;
- Excellent written and oral communication skills;
- Experience in producing publications;
- A commitment to the aims of trade unionism.

The salary will be in the range of \$44,330.00 - 47,986.00 plus up to 17% superannuation is available. Terms and conditions are comparable with those for NTEU members in the industry.

For a copy of the position description and selection criteria, please call our office and for further information please contact the Division Secretary, Matthew McGowan, on (03) 9254-1930.

Applications marked "confidential" and including the names of three referees should be sent to:

Division Secretary
NTEU Victorian Division
PO Box 1324, South Melbourne 3205

Applications close at midday on Monday 24 March 2003.

The following summary of the NTEU Victorian Division financial accounts for 2001/2003 is provided for the information of all members.

Any member who requires a copy of the detailed financial statements, free of charge, should contact Frank Glaubitz, Financial Officer. Phone: (03) 9254 1930 Email: fglaubitz@vic.nteu.org.au

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION ACCOUNTING OFFICER'S CERTIFICATE FOR THE YEAR ENDED 30TH JUNE 2002

I, Matthew McGowan, being the officer responsible for keeping the accounting records of the National Tertiary Education Union - Victorian Division certify that as at 30th June 2002 the number of members of the organisation was 9,470 (2001- 9,624). In my opinion:

- (a) The accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002.
- (b) A record has been kept of all monies paid or collected from members of the organisation and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the organisation.
- (c) 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.
- (d) No payments were made out of funds or accounts operated by contributions collected from members, or other funds, the operation of which is required by the rules of the organisation, for a purpose other than the purpose for which the fund was empowered.
- (e) No loans or other financial benefits, other than remuneration in respects of their full time employment with the organisation (or honouraria in respect of their holding office in the organisation) were made to persons holding office in the organisation.
- (f) The register of members of the organisation was maintained in accordance with the requirements of the Workplace Relations Act 1996, as amended.

Matthew McGowan
Division Secretary/Accounting Officer
11th March 2003

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION COMMITTEE OF MANAGEMENT'S CERTIFICATE FOR THE YEAR ENDED 30TH JUNE 2002

We, Jeannie Rea and Matthew McGowan, being two members of the Branch Executive of the National Tertiary Education Union - Victorian Division do state on behalf of the Division Executive and in accordance with a resolution passed by the Division Executive that:

- (1) in the opinion of the Division Executive the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002;
- (2) in the opinion of the Division Executive meetings of the Committee of Management of the organisation were held during the year ended 30th June 2002 in accordance with the rules of the organisation;
- (3) to the knowledge of any member of the Division Executive 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 Sub-Sections 274 (1), (2) & (3) Workplace Relations Act 1996) 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 Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30th June 2001 and the Auditor's report therein.

Jeannie Rea
President
11th March 2003

Matthew McGowan
Secretary
11th March 2003

Statement of Accounts

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION BALANCE SHEET AS AT 30TH JUNE 2002

	2002	2001
	\$	\$
CURRENT ASSETS		
Cash	682,742	664,706
Receivables	96,497	119,593
Other	33,349	27,348
TOTAL CURRENT ASSETS	812,588	811,647
NON-CURRENT ASSETS		
Plant and equipment	191,291	227,624
Investments	109	109
Receivables	-	-
TOTAL NON-CURRENT ASSETS	191,400	227,733
TOTAL ASSETS	1,003,988	1,039,380
CURRENT LIABILITIES		
Creditors and borrowings	389,723	420,877
Provisions	206,059	166,803
TOTAL CURRENT LIABILITIES	595,782	587,680
TOTAL LIABILITIES	595,782	587,680
NET ASSETS	408,206	451,700
MEMBERS' FUNDS		
Accumulated surplus	408,206	451,700
TOTAL MEMBERS' FUNDS	408,206	451,700

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
Income	1,541,282	1,505,566
Expenses		
Meeting Expenses	11,892	9,371
Officers' Expenses	13,884	16,481
Vehicle Expenses	52,460	75,143
Premises Expenses	186,771	246,976
Publications	20,599	19,545
Fees	11,036	14,006
Operations	131,765	104,357
Affiliations	31,519	29,053
Insurance	7,370	6,803
Capitation Fees	-	-
Branch Funds	3,698	4,423
Affiliations Other	-	2,527
Other	3,464	18,958
Staffing Costs	1,110,321	1,035,516
Total Expenses	1,584,776	1,583,159

Profit / (Loss) from Ordinary Activities	(43,494)	(77,593)
Retained Profits at the beginning of the financial year	451,700	529,293
Retained Profits at the end of the financial year	408,206	451,700

The accompanying note forms part of this summary financial report.

OTHER INFORMATION 30TH JUNE 2002

Information to be provided to members or registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-section (1) (2) and (3) of section 274, which reads 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 subsection (1) by members of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as 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 members.

Detailed financial report

Should any member require a copy of the detailed financial statements, free of charge, then they should contact:

Mr F. Glaubitz, Finance Officer, NTEU Victorian Division, 120 Clarendon Street, South Melbourne VIC 3205. Telephone 9254-1930. Facsimile 9254-1935. Email office@vic.nieu.org.au

Creditors & Borrowings includes:

	2002	2001
	\$	\$
TAFE Sub-Branch Funds held in trust		
Holmesglen	940	700
Chisolm	4,962	4,305
Central Gippsland	944	927
East Gippsland	837	769
Gordon	818	772
Kangan Batman	2,786	2,564
South West	695	633
William Angliss Institute	1,186	987
Wodonga	693	551
Eastern	463	463
Box Hill	4,098	3,686
Goulburn Ovens	814	8
Peninsula	(45)	(45)
Northern Melbourne	2,192	1,967

AUDITORS' CERTIFICATE

TO THE MEMBERS OF NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION

We certify that the attached summary is a fair and accurate summary of the Balance Sheet and Statement of Income and Expenditure of the National Tertiary Education Union - Victorian Division for the year ended 30th June 2002.

Our auditors' report dated the 12th day of March 2003 on the financial report did not contain particulars of any deficiency, failure or shortcomings as referred to in the Workplace Relations Act 1996.

LOCKWOOD WEHRENS
Chartered Accountants

ANDREW WEHRENS
Registered Company Auditor
Camberwell 12 March 2003

Sessional staff deserve pay justice

Universities are using growing numbers of sessional staff who are effectively permanent casuals employed year-in, year-out to teach main-stream courses at all levels. The union has been campaigning to ensure wage justice for this under-exploited group. Inappropriate employment of sessional staff is not only grossly unfair, but it encourages universities to reduce the number of permanent staff they employ in favour of the cheaper sessional option.

The application of sessional teaching pay rates vary enormously. Even within individual universities and departments. These discrepancies exist because of historical practices within a department and sometimes they arise because of budgetary pressures. When a department is in the red, one of the first things to go is sessional staff.

In most cases, this situation is accepted as part of the lot of a sessional teacher. However, in some circumstances the goodwill of casuals is grossly exploited. There have been cases where sessional staff members are told to mark all assignments and exam papers, attend lectures and participate in departmental meetings, and not receive any payment other than the lecturing or tutorial rate for their actual class contact hours. This can mean that some sessional staff are effectively paid less than \$10 per hour.

Where does the confusion come from?

Sessional staff members are basically casual employees. They do not have access to any other entitlements such as annual leave or sick leave. They are also at the whim of their employer for future work. Just like in other industries, an increased rate is paid to compensate for the lack of entitlements.

The confusion over what sessional staff should be paid is, in part due to an ambiguity within the award and enterprise bargaining agreements.

For example, a \$104.37 basic lecture rate allows for up to 3 hours work, only one of which will be the face-to-face contact. The other work is defined as 'reasonably contemporaneous'. So how should we interpret the term 'reasonably contemporaneous'? The English Oxford dictionary defines contemporaneously as 'at or during the same time'.

What does this mean for the sessional staff?

The most common misuse of sessional employment is an expectation that staff should mark major assignments that fall due within the semester. They can also be required to mark tests and examinations that may or may not fall

within the semester.

Remembering that sessional staff are paid an hourly rate, the union argues that "contemporaneous" must relate to each individual hour of work, not an aggregate expectation over a semester. Any expectation in the employment relationship that extends beyond the face-to-face delivery, and activities "contemporaneous" to that contact, gives weight to the argument that a person is in reality entitled to the benefits of being employed on an ongoing or contract basis.

When sessional staff are required to mark assignments, tests or exams, or be available for students at times other than those related to teaching contact, they should be paid on an hour for hour basis for that work at the "other activities" rate. This also applies to attendance at Department meetings, other lectures and the like.

If sessional lecturers and tutors are being paid appropriately they are more likely to give time to the department and to their students in a way that will improve the outcomes for students.

On the other hand, if they feel cheated, exploited or just excluded that can be reflected in their work attitude.

Union advice to sessional employees

The NTEU recommends:

- Appropriate payment for each face-to-face teaching contact.
- Separate payment for marking of assignments based on a body of work and not included under 'contemporaneous marking', unless the marking is undertaken 'at or during the time' of the face-to-face teaching.
- Where contemporaneous marking exceeds the one hour allowed for in the award, separate payment should be made to cover the difference.
- Separate payment for marking all exams.
- Appropriate payment for 'other activities' including attending meetings.

A casual staff member should not be required to donate their time for any aspect of their work. They are casual, and deserve a higher pay rate to reflect this. This is not only a matter of social justice, but also a way to ensure universities employ staff under reasonable conditions of employment.

Contacts

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Email: g.davey@patrick.acu.edu.au

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Marion Grybas
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VICTORIA UNIVERSITY BRANCH - FOOTSCRAY
Eve Anderson/Shirley Winton
Ph: 9688 4076
Fax: 9688 4019
Email: nteu@vu.edu.au

TAFE, CAE, ACE and other union members please contact NTEU - VICTORIAN DIVISION
1st Floor
120 Clarendon Street
South Melbourne 3205
Ph: 9254 1930
Fax: 9254 1935
Email: office@vic.nteu.org.au

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**NATIONAL TERTIARY EDUCATION UNION
VICTORIAN DIVISION**

**SUMMARY FINANCIAL REPORT
FOR THE YEAR ENDED
30TH JUNE 2002**

CONTENTS	PAGE NO.
Accounting Officer's Certificate	1
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Balance Sheet	3
Statement of Income and Expenditure	4
Other Information	5
Auditors' Certificate	6



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1st Floor
586 Burke Road
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Email synergy@lock-wood.com.au

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30TH JUNE 2002**

I, Matthew McGowan, being the officer responsible for keeping the accounting records of the National Tertiary Education Union - Victorian Division certify that as at 30th June 2002 the number of members of the organisation was 9,470 (2001- 9,624).

In my opinion:

- (a) The accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002.
- (b) A record has been kept of all monies paid or collected from members of the organisation and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the organisation.
- (c) 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.
- (d) No payments were made out of funds or accounts operated by contributions collected from members, or other funds, the operation of which is required by the rules of the organisation, for a purpose other than the purpose for which the fund was empowered.
- (e) No loans or other financial benefits, other than remuneration in respects of their full time employment with the organisation (or honoraria in respect of their holding office in the organisation) were made to persons holding office in the organisation.
- (f) The register of members of the organisation was maintained in accordance with the requirements of the Workplace Relations Act 1996, as amended.

Matthew Mc Gowan

Matthew Mc Gowan
Division Secretary/Accounting Officer
7th March 2003

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
COMMITTEE OF MANAGEMENT'S CERTIFICATE
FOR THE YEAR ENDED 30TH JUNE 2002**

We, Jeannie Rea and Matthew Mc Gowan, being two members of the Branch Executive of the National Tertiary Education Union - Victorian Division do state on behalf of the Division Executive and in accordance with a resolution passed by the Division Executive that:

- (1) in the opinion of the Division Executive the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002;
- (2) in the opinion of the Division Executive meetings of the Committee of Management of the organisation were held during the year ended 30th June 2002 in accordance with the rules of the organisation;
- (3) to the knowledge of any member of the Division Executive 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 Sub-Sections 274 (1), (2) & (3) Workplace Relations Act 1996) 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 Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30th June 2001 and the Auditor's report therein.

Jeannie Rea

Jeannie Rea
President
7th March 2003

Matthew Mc Gowan

Matthew Mc Gowan
Secretary
7th March 2003

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
BALANCE SHEET
AS AT 30TH JUNE 2002**

	2002	2001
	\$	\$
CURRENT ASSETS		
Cash	682,742	664,706
Receivables	96,497	119,593
Other	33,349	27,348
	-----	-----
TOTAL CURRENT ASSETS	812,588	811,647
	-----	-----
NON-CURRENT ASSETS		
Plant and equipment	191,291	227,624
Investments	109	109
Receivables	-	-
	-----	-----
TOTAL NON-CURRENT ASSETS	191,400	227,733
	-----	-----
TOTAL ASSETS	1,003,988	1,039,380
	-----	-----
CURRENT LIABILITIES		
Creditors and borrowings	389,723	420,877
Provisions	206,059	166,803
	-----	-----
TOTAL CURRENT LIABILITIES	595,782	587,680
	-----	-----
TOTAL LIABILITIES	595,782	587,680
	-----	-----
NET ASSETS	408,206	451,700
	=====	=====
MEMBERS' FUNDS		
Accumulated surplus	408,206	451,700
	-----	-----
TOTAL MEMBERS' FUNDS	408,206	451,700
	=====	=====

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
Income	1,541,282	1,505,566
	-----	-----
Expenses		
Meeting Expenses	11,892	9,371
Officers' Expenses	13,884	16,481
Vehicle Expenses	52,460	75,143
Premises Expenses	186,771	246,976
Publications	20,599	19,545
Fees	11,036	14,006
Operations	131,765	104,357
Affiliations	31,519	29,053
Insurance	7,370	6,803
Capitation Fees	-	-
Branch Funds	3,698	4,423
Affiliations Other	-	2,527
Other	3,464	18,958
Staffing Costs	1,110,321	1,035,516
	-----	-----
Total Expenses	1,584,776	1,583,159
	-----	-----
Profit / (Loss) from Ordinary Activities	(43,494)	(77,593)
Retained Profits at the beginning of the financial year	451,700	529,293
	-----	-----
Retained Profits at the end of the financial year	408,206	451,700
	=====	=====

The accompanying note forms part of this summary financial report.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
OTHER INFORMATION
30TH JUNE 2002**

Information to be provided to members or registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-section (1) (2) and (3) of section 274, which reads 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 subsection (1) by members of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner, and within such time as 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 members.

Detailed financial report

Should any member require a copy of the detailed financial statements, free of charge, then they should contact:

Mr F. Glaubitz, Finance Officer, NTEU Victorian Division, 120 Clarendon Street, South Melbourne VIC 3205. Telephone 9254-1930. Facsimile 9254-1935. Email office@vic.nteu.org.au

Creditors & Borrowings includes:

	2002	2001
	\$	\$
TAFE Sub-Branch Funds held in trust		
Holmesglen	940	700
Chisolm	4,962	4,305
Central Gippsland	944	927
East Gippsland	837	769
Gordon	818	772
Kangan Batman	2,786	2,564
South West	695	633
William Angliss Institute	1,186	987
Wodonga	693	551
Eastern	463	463
Box Hill	4,098	3,686
Goulburn Ovens	814	8
Peninsula	(45)	(45)
Northern Melbourne	2,192	1,967

AUDITORS' CERTIFICATE

TO THE MEMBERS OF

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION

We certify that the attached summary is a fair and accurate summary of the Balance Sheet and Statement of Income and Expenditure of the National Tertiary Education Union – Victorian Division for the year ended 30th June 2002.

Our auditors' report dated the 11th day of March 2003 on the financial report did not contain particulars of any deficiency, failure or shortcomings as referred to in the Workplace Relations Act 1996.

Lockwood Wehrens

LOCKWOOD WEHRENS
Chartered Accountants

A. Wehrens

ANDREW WEHRENS
Registered Company Auditor

Camberwell 11th March 2003



PO Box 1300
1st Floor
586 Burke Road
Camberwell Vic 3124

Tel 03 9882 0566
Fax 03 9882 0436
Email synergy@lock-wood.com.au

15 April 2003



Victorian Division

Mr. Clency Lapierre
Statutory Services Branch
Australian Industrial Registry
GPO Box 1994S
Melbourne 3001

Dear Mr. Lapierre

**Re National Tertiary Education Industry Union – Victorian Division
Financial Reporting Obligations under Workplace Relations Act 1996**

Please find enclosed the Secretary's Certificate and the financial documents for the financial year ending 30 June 2002.

Please contact Frank Glaubitz on 9254 1930 if you have any queries.

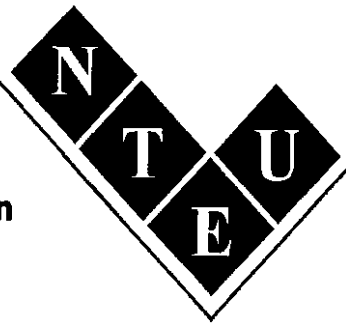
Yours sincerely

A handwritten signature in black ink, appearing to read 'Matthew McGowan', is written over a horizontal line.

**Matthew McGowan
Division Secretary**

Attach.

**National
Tertiary
Education
Union**



Victorian Division

NATIONAL TERTIARY EDUCATION INDUSTRY UNION

VICTORIAN DIVISION

SECRETARY'S CERTIFICATE

I, Matthew McGowan, the Division Secretary of the Victorian Division of the National Tertiary Education Industry Union, am authorized under the Rules of the NTEU to certify that:

1. the certificate of the Accounting Officer and of the Division Committee pertaining to the auditor's report and the **summary** accounts and statements report for the financial year ending 30 June 2002 were published in a special publication of the Union on 15th March 2003, being a publication that was distributed to members of the Division free of charge. A copy of the publication was provided to the Registry by correspondence dated 2/4/03. All Division Members were advised that they could obtain a copy of the **full** report, accounts and statements upon request.
2. the enclosed documents includes a copy of the certificate of the Accounting Officer and of the Division Committee which together with the **full** report, accounts and statements for the financial year ending 30 June 2003 were presented to a meeting of the Division Council held on 5 April 2003.
3. the information contained in the accounts and statements is correct.

Signed

**Matthew McGowan
Division Secretary**

Date: 15 April 2003

NATIONAL TERTIARY EDUCATION UNION VICTORIAN DIVISION

FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2002

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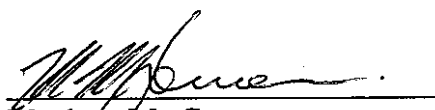
Tel 03 9882 0566
Fax 03 9882 0436
Email synergy@lock-wood.com.au

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
ACCOUNTING OFFICER'S CERTIFICATE
FOR THE YEAR ENDED 30TH JUNE 2002**

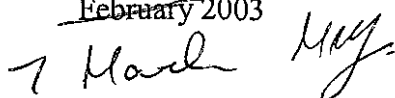
I, Matthew Mc Gowan, being the officer responsible for keeping the accounting records of the National Tertiary Education Union - Victorian Division certify that as at 30th June 2002 the number of members of the organisation was 9,470 (2001- 9,624).

In my opinion:

- (a) The accompanying accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002.
- (b) A record has been kept of all monies paid or collected from members of the organisation and all monies so paid or collected have been credited to the bank account to which those monies are to be credited in accordance with the rules of the organisation.
- (c) 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.
- (d) No payments were made out of funds or accounts operated by contributions collected from members, or other funds, the operation of which is required by the rules of the organisation, for a purpose other than the purpose for which the fund was empowered.
- (e) No loans or other financial benefits, other than remuneration in respects of their full time employment with the organisation (or honoraria in respect of their holding office in the organisation) were made to persons holding office in the organisation.
- (f) The register of members of the organisation was maintained in accordance with the requirements of the Workplace Relations Act 1996, as amended.


Matthew Mc Gowan
Division Secretary / Accounting Officer

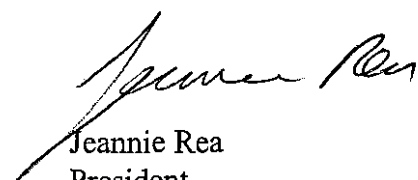
February 2003



**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
COMMITTEE OF MANAGEMENT'S CERTIFICATE
FOR THE YEAR ENDED 30TH JUNE 2002**

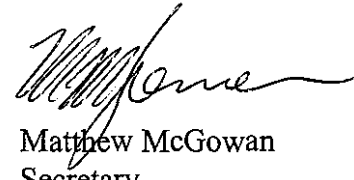
We, Jeannie Rea and Matthew Mc Gowan, being two members of the Branch Executive of the National Tertiary Education Union - Victorian Division do state on behalf of the Division Executive and in accordance with a resolution passed by the Division Executive that:

- (1) in the opinion of the Division Executive the attached accounts show a true and fair view of the financial affairs of the organisation as at 30th June 2002;
- (2) in the opinion of the Division Executive meetings of the Committee of Management of the organisation were held during the year ended 30th June 2002 in accordance with the rules of the organisation;
- (3) to the knowledge of any member of the Division Executive 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 Sub-Sections 274 (1), (2) & (3) Workplace Relations Act 1996) 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 Sub-Sections 279 (1) and (6) of the Act in relation to the Financial Accounts in respect of the year ended 30th June 2001 and the Auditor's report therein.


Jeannie Rea
President

~~February~~ 2003

7 March


Matthew McGowan
Secretary

~~February~~ 2003

7 March

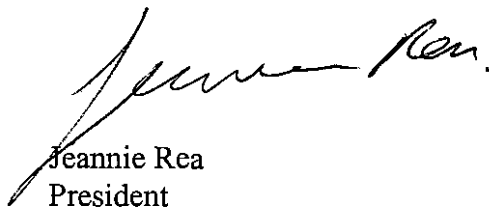
**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
STATEMENT BY MEMBERS OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30TH JUNE 2002**


The trustees have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the trustees the attached financial statements as set out on pages 1 to 16:

1. Present fairly the financial position of the National Tertiary Education Union – Victorian Division as at 30th June 2002 and the result of the association for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the National Tertiary Education Union - Victorian Division will be able to pay its debts as and when they fall due.

This statement is signed for and on behalf of the trustees by:


Jeannie Rea
President


Matthew McGowan
Secretary

Dated ~~February~~ 7 March 2003

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
BALANCE SHEET
AS AT 30TH JUNE 2002**

	Note	2002 \$	2001 \$
CURRENT ASSETS			
Cash	3	682,742	664,706
Receivables	4	96,497	119,593
Other	5	33,349	27,348
		-----	-----
TOTAL CURRENT ASSETS		812,588	811,647
		-----	-----
NON-CURRENT ASSETS			
Plant and equipment	6	191,291	227,624
Investments	7	109	109
Receivables	8	-	-
		-----	-----
TOTAL NON-CURRENT ASSETS		191,400	227,733
		-----	-----
TOTAL ASSETS		1,003,988	1,039,380
		-----	-----
CURRENT LIABILITIES			
Creditors and borrowings	9	389,723	420,877
Provisions	10	206,059	166,803
		-----	-----
TOTAL CURRENT LIABILITIES		595,782	587,680
		-----	-----
TOTAL LIABILITIES		595,782	587,680
		-----	-----
NET ASSETS		408,206	451,700
		=====	=====
MEMBERS' FUNDS			
Retained profits		408,206	451,700
		-----	-----
TOTAL MEMBERS' FUNDS		408,206	451,700
		=====	=====

The accompanying notes form part of this financial report.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
Profit / (loss) from ordinary activities (Note 1e)	(43,494)	(77,593)
Retained profits at the beginning of the financial year	451,700	529,293
	-----	-----
Retained profits at the end of the financial year	<u>408,206</u>	<u>451,700</u>

The accompanying notes form part of this financial report.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
INCOME		
Membership Subscriptions	1,426,845	1,402,432
Interest Received	18,310	23,804
Other Income	22,165	163
Rent Received	73,962	79,167
	-----	-----
TOTAL INCOME	1,541,282	1,505,566
	-----	-----
EXPENDITURE		
MEETING EXPENSES		
State Council	542	797
Executive	3,882	4,095
Committees	1,210	1,173
National Meetings	6,258	3,306
	-----	-----
	11,892	9,371
	-----	-----
OFFICERS' EXPENSES		
Travel	1,581	2,420
Accommodation & Meals	3,989	1,792
Taxi Fares & Mileage	5,408	6,010
Parking	2,656	3,234
Incidentals	250	3,025
	-----	-----
	13,884	16,481
	-----	-----
VEHICLE EXPENSES		
Insurance	7,646	8,522
Running Costs	22,184	19,016
Leasing	5,863	39,732
Interest	11,684	2,110
Maintenance	5,083	5,763
	-----	-----
	52,460	75,143
	-----	-----

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
PREMISES EXPENSES		
Building Service Costs – Interest (Note 1f)	-	12,014
Building Maintenance & Outgoings	108,651	156,842
Contribution to FEU Loan Repayments - Principal (Note 1f)	78,120	78,120
	186,771	246,976
PUBLICATIONS		
FEU Library	12,274	15,041
Updates	7,245	1,550
General	-	2,954
NEXUS	1,080	-
	20,599	19,545
FEES		
Accounting	1,200	1,640
Audit	7,500	8,030
Bank	1,223	1,931
Legal	786	950
Leasing Fees & Charges	327	1,455
	11,036	14,006

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
OPERATIONS		
Equipment Maintenance	2,093	1,191
Software	2,665	735
Computer Consumables	1,589	770
Computer Consultancies	-	775
Publications	4,360	2,702
Sundries	50	(814)
Photocopy Charge	4,813	3,006
Photocopy Lease	1,426	2,432
Risograph Lease	4,754	4,743
Franking Machine	1,532	1,861
Stationery	3,740	2,770
Photocopy Consumables	2,304	10,221
Depreciation	67,357	39,676
Postage	5,161	6,916
Courier	1,126	1,063
Telephone	16,005	16,859
Mobile Telephone	6,953	4,645
Recruitment	-	655
Office	1,337	796
Publicity	4,500	3,355
	131,765	104,357
AFFILIATIONS - VTHC & REGIONAL	31,519	29,053
INSURANCE		
Officer's	1,958	1,793
Personal Indemnity	3,501	3,273
Contents	1,911	1,737
	7,370	6,803
CAPITATION FEES - FEDERAL OFFICE	-	-
BRANCH FUNDS	3,698	4,423

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
 DETAILED STATEMENT OF INCOME AND EXPENDITURE
 FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
AFFILIATIONS - OTHER	-	2,527
	-----	-----
OTHER		
Staff Appointments	1,048	2,886
Donations	932	1,150
Industrial Campaigns	-	3,353
Membership Training	173	-
Catering	217	542
Amortisation of Loan	-	11,027
Loss on Sale of Fixed Assets	1,094	-
	-----	-----
	3,464	18,958
	-----	-----
STAFFING COSTS		
Salaries – Employees	621,490	615,337
Salaries – Holders of Offices	147,380	132,913
Workcover	10,739	16,872
Superannuation	203,380	180,965
Payroll Tax	48,351	48,257
Fringe Benefits Tax	24,912	15,600
Staff Training	10,836	4,034
Casual Hire	3,072	2,244
Provision for Long Service Leave	8,674	19,485
Provision for Annual Leave	31,484	(191)
	-----	-----
	1,110,321	1,035,516
	-----	-----
TOTAL EXPENDITURE	1,584,776	1,583,159
	-----	-----
PROFIT / (LOSS) FROM ORDINARY ACTIVITIES	(43,494)	(77,593)
	=====	=====

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the Trustees' accountability requirements under the Unions' Rules and the requirements under the Workplace Relations Act 1996 to prepare a financial report. The Trustees' have determined that the Division is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Workplace Relations Act 1996, and the following Australian Accounting Standards.

AAS 4 Depreciation of Non-Current Assets
AAS 5 Materiality
AAS 8 Events Occurring After Reporting Date
AAS 15 Disclosure of Operating Revenue
AAS 17 Accounting for Leases

No other applicable Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report:

a) Plant and Equipment

Depreciation is provided on all fixed assets so as to write off the assets progressively over their estimated economic lives. The prime cost method of depreciation is used for all assets with the exception of motor vehicles, which are depreciated using the diminishing balance method.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

b) Provision for Employee Benefits

The provision relates to annual leave and long service leave and has been calculated on the basis of the actual entitlements under appropriate awards, based on current wage rates.

c) Income Tax

No income tax has been provided, as the Division is exempt from income tax pursuant to Section 50-15 of the Income Tax Assessment Act 1997.

d) Leases

Leased assets, other than operating leases, where substantially all the risks and benefits incidental to the ownership of the asset but not the legal ownership are transferred to the Division are classified as financial leases. Finance leases are capitalised recording an asset and liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Lease payments under operating leases are charged as expenses in the periods in which they are incurred.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

e) Contributions to Loan Repayments and Interest

The former members of the Australian Colleges & Universities Staff Association & the Council of Academic Staff Associations merged to form the National Tertiary Education Union - Victorian Division. All the assets in these two associations were transferred to the National Tertiary Education Union - Victorian Division, including the units in the Federation of Education Unions Unit Trust, which owns the property at 120 Clarendon Street South Melbourne and the shares in Federation of Education Unions Pty Ltd which acts as trustee for the Federation of Education Unions Unit Trust. Contributions have been made to Federation of Education Unions Pty Ltd which acts as trustee of the Federation of Education Unions Unit Trust on behalf of the National Tertiary Education Union - Victorian Division in order to fund the share of the loan repayments and interest relating to the purchase of the property.

f) Information to be provided to members or registrar

In accordance with the requirements of the Workplace Relations Act 1996, as amended, the attention of members is drawn to the provisions of sub-section (1) (2) and (3) of section 274, which reads 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 subsection (1) by members of the organisation or a Registrar, make the specified information available to the member or Registrar in such manner and within such time as 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 members.

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
2. (a) OPERATING REVENUE		
Subscriptions Received	1,426,845	1,402,432
Interest Received	18,310	23,804
Other Income	22,165	163
Rent Received	73,962	79,167
	1,541,282	1,505,566
2. (b) PROFIT / (LOSS) FROM ORDINARY ACTIVITIES		
Profit / (Loss) from ordinary activities is arrived at after crediting and charging the following specific items		
Crediting :		
Interest Received	18,310	23,804
Charging :		
Accounting Fees - other accountants	750	610
Auditors' Remuneration		
- auditing the accounts 2002	7,500	-
- other services 2002	450	-
- auditing the accounts 2001	-	7,870
- other services 2001	-	1,030
Depreciation	67,357	39,676
Leasing Charges	5,863	39,792
Provision for Annual Leave	31,484	(191)
Provision for Long Service Leave	8,674	19,485
3. CASH		
Cash on Hand	500	500
Cash at Bank	249,325	248,763
Interest Bearing Deposits	432,917	415,443
	682,742	664,706

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
4. RECEIVABLES		
Capitation Fees Accrued	91,645	113,907
Sundry Debtors	4,852	5,686
	-----	-----
	<u>96,497</u>	<u>119,593</u>
5. OTHER		
Prepayments	31,303	16,423
GST Recoverable	2,046	10,925
	-----	-----
	<u>33,349</u>	<u>27,348</u>
6. PLANT & EQUIPMENT		
Office Furniture & Equipment - at Cost	172,358	170,182
Less Accumulated Depreciation	(159,754)	(149,810)
	-----	-----
	12,604	20,372
	-----	-----
Leasehold Improvements - at Cost	61,207	61,207
Less Accumulated Depreciation	(58,716)	(52,595)
	-----	-----
	2,491	8,612
	-----	-----
Office Equipment - Under Lease	39,812	39,812
Less Accumulated Depreciation	(35,183)	(27,221)
	-----	-----
	4,629	12,591
	-----	-----
Motor Vehicles – at Cost	217,209	200,862
Less Accumulated Depreciation	(45,642)	(14,813)
	-----	-----
	171,567	186,049
	-----	-----
	<u>191,291</u>	<u>227,624</u>

NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002

	2002	2001
	\$	\$
7. INVESTMENTS		
Units in the Federation of Education Unions Unit Trust	109	109
	<u>109</u>	<u>109</u>
8. RECEIVABLES		
Loan to the Federation of Education Unions Unit Trust	55,127	55,127
Less Amount Amortised	(55,127)	(55,127)
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
9. CREDITORS AND BORROWINGS		
Sundry Creditors & Accruals	67,938	65,039
FEU at call account	157,206	153,595
Lease Liability - Cars	134,598	166,910
Lease Liability - Copier	8,598	17,046
TAFE Sub-Branch funds held in trust:		
Box Hill	4,098	3,686
Central Gippsland	944	927
Chisolm	4,962	4,305
East Gippsland	837	769
Eastern	463	463
Gordon	818	772
Goulburn Ovens	814	8
Holmesglen	940	700
Kangan Batman	2,786	2,564
Northern Melbourne	2,192	1,967
Peninsula	(45)	(45)
South West	695	633
William Angliss Institute	1,186	987
Wodonga	693	551
	<u>389,723</u>	<u>419,150</u>
	<u>389,723</u>	<u>419,150</u>

**NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2002**

	2002	2001
	\$	\$
10. PROVISIONS		
Annual Leave	93,443	62,420
Long Service Leave	112,616	104,383
	206,059	166,803
	206,059	166,803
 11. LEASING ARRANGEMENTS		
Operating Leases		
Payable		
- not later than one year	-	8,497
- later than one year but not later than five years	-	1,584
- not later than five years	-	-
	-	10,081
Total Lease Liability	-	10,081

12. CONTINGENT LIABILITIES

The National Tertiary Education Union - Victorian Division has a contingent liability of \$56,667 (2001 \$134,787) which is represented by a guarantee to the Commonwealth Bank in relation to the Division's equity in the Federation of Education Unions Unit Trust. This Unit Trust owns the property at 120 Clarendon Street, South Melbourne and has borrowed funds by way of commercial bills to finance the acquisition of the property.

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION**

Scope

We have audited the attached financial report, being a special purpose financial report set out on pages 1 to 16 of the National Tertiary Education Union – Victorian Division for the year ended 30th June 2002. The Union's Division Executive is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Workplace Relations Act and are appropriate to meet the needs of the members. We have conducted an independent audit of this financial report in order to express an opinion on it to the members of the National Tertiary Education Union – Victorian Division. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the requirements of the Workplace Relations Act. We disclaim any assumption of reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures include examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of 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 the accounting policies described in Note 1 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. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

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

Opinion

(a) in our opinion:

- (i) there were kept by the organisation in relation to the year satisfactory accounting records, including:



PO Box 1300
1st Floor
586 Burke Road
Camberwell Vic 3124

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF
NATIONAL TERTIARY EDUCATION UNION - VICTORIAN DIVISION**

- (A) the sources and nature of the income of the organisation (including income from members); and
 - (B) records of the nature and purposes of the expenditure of the organisation; and
- (ii) the accounts and statements prepared under section 273 in relation to the year were properly drawn up so as to give a true and fair view of:-
- (A) the financial affairs of the organisation as at the end of the year; and
 - (B) the income and expenditure, and any surplus or deficit, of the organisation for the year; and
- (b) whether all the information and explanations that under subsection (2), officers or employees of the organisation were required to provide were provided;

and there were no deficiencies, failures or shortcomings in relation to any matters referred to in paragraphs (a) or (b).

Lockwood Wehrens

LOCKWOOD WEHRENS
Chartered Accountants

A. Wehrens

ANDREW WEHRENS
Registered Company Auditor

Camberwell ~~February~~ 2003

11th March



PO Box 1300
1st Floor
586 Burke Road
Camberwell Vic 3124



AUSTRALIAN INDUSTRIAL REGISTRY

Level 35, Nauru House
80 Collins Street, Melbourne, VIC 3000
GPO Box 1994S, Melbourne, VIC 3001
Telephone: (03) 8661 7777
Fax: (03) 9654 6672

Mr. Matthew Mc Gowan
Division Secretary
National Tertiary Education Industry Union
Victorian Division
PO Box 1324
South Melbourne VIC 3205

Dear Mr. McGowan,

**Re: Financial documents for year ended 30 June 2002
FR2002/486**

I have received the financial documents of the Victorian Division of the National Tertiary Education Industry Union for the year ended 30 June 2002 lodged under cover of your communication dated 15 April 2003.

I also acknowledge receipt of the summary of the financial statements lodged under cover of a letter from Mr. Frank Glaubitz dated 2 April 2003.

The documents have been filed.

Yours sincerely,

Clency Lapierre
Statutory Services Branch

5 May, 2003