



2004/2005
ANNUAL REPORT

DEPARTMENT OF THE REGISTRAR
WESTERN AUSTRALIAN
INDUSTRIAL RELATIONS COMMISSION

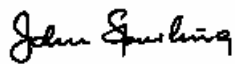
THE HON J C KOBELKE
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Minister for Consumer and Employment Protection
20th Floor
197 St Georges Terrace
PERTH WA 6000



2004/2005 ANNUAL REPORT

In accordance with Section 62 of the Financial Administration and Audit Act 1985, I am pleased to present to you for your information and presentation to Parliament the Annual Report of the Department of the Registrar Western Australian Industrial Relations Commission, for the financial year ended June 30, 2005

The Annual Report has been prepared in accordance with the provisions of the *Financial Administration Audit Act, 1985*.

A handwritten signature in black ink that reads "John Spurling".

John Spurling
CHIEF EXECUTIVE OFFICER
30 August 2005

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

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THE DEPARTMENT

The Department of the Registrar, Western Australian Industrial Relations Commission is established under the Public Sector Management Act and is responsible to the Minister for Consumer and Employment Protection.

The Department was created in 1989, emerging from part of other Departments, firstly the Crown Law Department in 1964, then the Department of Labour and Industry in 1989.

The person who is appointed as the Chief Executive Officer of the Department is usually also appointed as the Registrar of the Western Australian Industrial Relations Commission.

This report does not deal with the Western Australian Industrial Relations Commission because that tribunal is an independent statutory tribunal and is separately accountable to Parliament. The Chief Commissioner provides an annual report to Parliament on its operations and the Industrial Relations Act.

Location

The Department is co-located with the Australian Industrial Registry at 111 St George's Terrace, Perth and occupies four floors. Public floors are:

- Level 16 Registry, Records, Publications
- Level 17 President's Court, Library
- Level 18 Six hearing rooms and six conference rooms

The Department also has an office in Karratha with conference and hearing room facilities.

Contacts

- Telephone (08) 9420 4444 Fax (08) 9420 4500
- Freecall 1800 624 263 FreeFax 1800 804 987
- E-mail wairc@wairc.wa.gov.au
- Internet <http://www.wairc.wa.gov.au>
- Karratha
- Telephone (08) 91 444 625
- Fax (08) 91 853 038
- Address Welcome Road, Karratha

Purpose

The purpose of the Department is to provide the necessary support to the Western Australian Industrial Relations Commission.

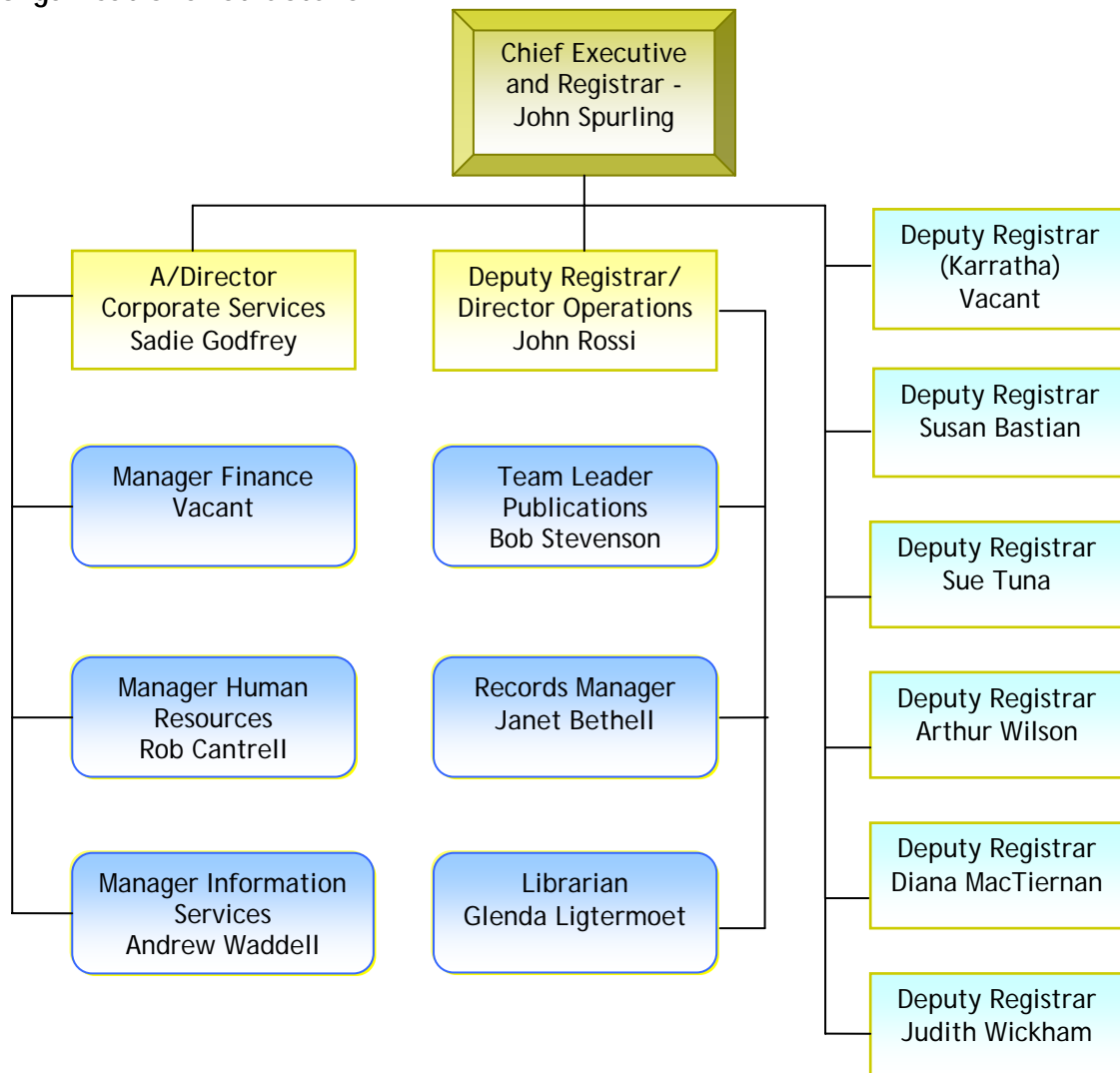
Mission Statement

The Department's mission is "To support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters."

Funding

The Department and the Commission are funded from the State's Consolidated Fund. The appropriation for 2004/2005 was \$10,125m.

Organisational Structure



Contracts with Senior Officers

At the date of reporting, other than normal contracts of employment of service, no Senior Officers, or firms of which Senior Officers are members, or entities in which Senior Officers have substantial interests had any interests in existing or proposed contracts with the Department and Senior Officers.

GOVERNMENT'S STRATEGIC PLANNING FRAMEWORK

The Department supports *Better Planning: Better Services* and contributes to the Government strategic goals, in particular, the Department's budget papers are linked to the Government strategic goal:

"To develop a strong economy that delivers more jobs, more opportunities and greater wealth to Western Australians by creating the conditions required for investment and growth."

The Department contributes to this goal by ensuring the Western Australian Industrial Relations Commission has the necessary resources to effectively resolve industrial disputes. With an effective and efficient means to resolve employment relationships conflict, the community is able to devote its means of production more directly to opportunities for investment and growth leading to greater wealth for Western Australians. An independent and effective Industrial Relations Commission is essential to a vibrant and thriving economy.

The obligatory reporting requirements of the Governments Strategic Planning Framework five goals are as follows:

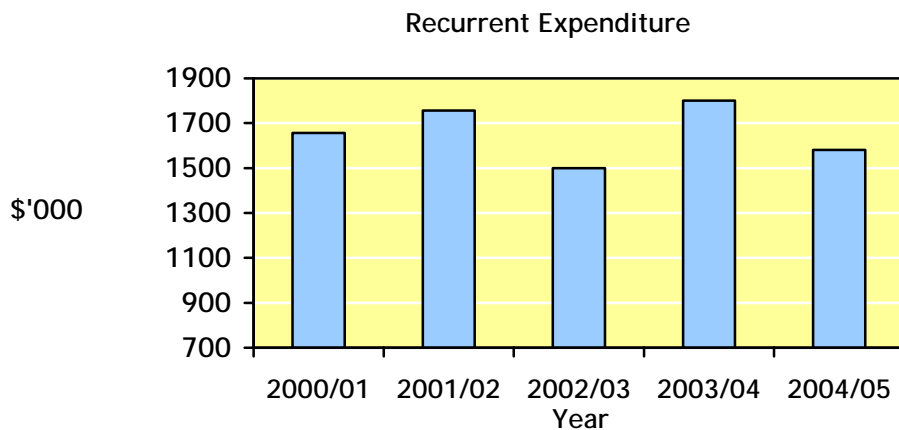
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|----------------------------|---|
| 1. People and Communities: | Disability Service Plan Outcomes
Cultural Diversity and Language
Services Outcomes
Youth Outcomes |
| 2. The Economy | |
| 3. The Environment: | Waste Paper Recycling
Energy Smart Government Policy |
| 4. The Regions: | Regional Development Policy |
| 5. Governance: | Evaluations
Information Statement
Recordkeeping Plans
Advertising and Sponsorship
Sustainability
Equal Employment Opportunity Outcomes
Compliance with Public Sector Standards and
Ethical Codes
Corruption Prevention
Public Interest Disclosures
Financial Audit and Admin. Act Reports |

These goals are addressed in this report to the extent possible. The Department's prime role is to support the Western Australian Industrial Relations Commission and the operations of the Department are directly affected by the activities of the Commission and by the legislation that affects the Commission. Whilst the Commission supports the Department fulfilling its role to Government it is not always possible to meet all requirements whilst maintaining the independence of the Commission.

REPORT ON OPERATIONS

REGISTRY

The Registry provides services for the lodgement, registration and processing of all applications to the Western Australian Industrial Relations Commission, Industrial Magistrate's Court, Industrial Appeal Court, and the Occupational Safety and Health Tribunal. The Registry also manages the Commission's records and court recording services.



2000/01 Average Staffing Level	19.7
2001/02 Average Staffing Level	19.8
2002/03 Average Staffing Level	18.8
2003/04 Average Staffing Level	22.4
2004/05 Average Staffing Level	20.3

Registry processed 2633 applications, with 5 staff members maintaining a service from 8am to 5pm each day. Feedback from our key customers indicates a high level of satisfaction with the service provided by our Registry staff.

During the year we have continued to work, in consultation with the Chief Commissioner, on improving administrative procedures to expedite the processing of claims alleging unfair dismissal and denied contractual benefit in order to reduce the time taken between lodging an application and appearing before the Commission.

Australian Industrial Registry

The Australian Industrial Registry contracts with the Chief Executive Officer, to provide Registry services for the Australian Industrial Relations Commission in Perth.

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The contract allows both WA and the Commonwealth the flexibility of renegotiating the terms of the contract if work load changes materially during the period of the contract, such as may be caused by changes to the (Federal) Workplace Relations Act.

During the year 1399 applications for the Federal jurisdiction were received, with staff members providing an excellent ongoing service to persons dealing with the Australian Industrial Registry and providing support to the Members of the Australian Industrial Commission.

A Deputy Registrar has the daily responsibility for the management of the Australian Industrial Relations Registry functions and liaises with our Federal counterparts and Members of the Australian Industrial Relations Commission.

Employer Employee Agreements

Employer - Employee agreements (EEAs) were introduced with effect from 15 September 2002. An EEA is a voluntary individual employment agreement between an employer and an employee which covers working arrangements, pay and conditions.

The Registrar has formally delegated responsibility to Deputy Registrar Sue Tuna for the management and registration of EEAs.

The following information relates to the 2004/2005 year:

EEAs Meeting Lodgement Requirements	164
EEAs Not Meeting Lodgement Requirements	11
Total number of Applications Received	175
Refused	22
Registered	135
Withdrawn	5
Total Number of EEAs Finalised	162

Commissioner of Workplace Agreements

As required by the Labour Relations Reform Act 2002, in September 2002 the Registrar took possession of the Register, documents and records relating to the Commissioner of Workplace Agreements. Since then the Registrar has responded to enquiries regarding Workplace Agreements. These enquiries have dropped dramatically over the past 12 months.

Right of Entry Cards

The Labour Relations Reform Act (2002) established a "Right of Entry" into workplaces for persons who have been nominated by a secretary of a registered organisation. The right is exercised in the form of an ID card issued by the Registrar authorising entry to workplaces for specified purposes.

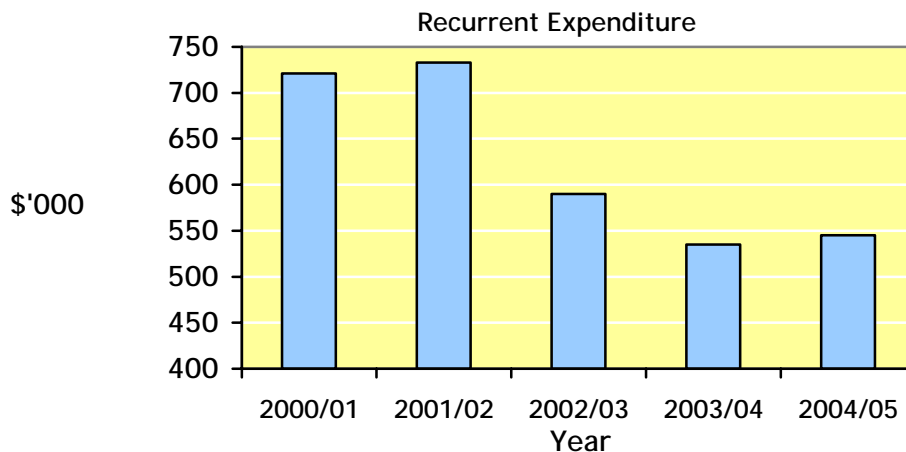
Since August 2002, 514 Right of Entry cards have been issued. Information on card cancellations or revocation is found in the Chief Commissioners' Annual report.

The Department undertakes an audit of Right of Entry cards every six months as required under regulation 94(B)(10) of the Industrial Relations Commission Regulations 1985.

PUBLICATIONS AND AWARDS SERVICES

Publications and Awards provide information and awards services for the Commission in addition to overseeing the publication of the Western Australian Industrial Gazette (WAIG).

The Branch is responsible for maintaining electronic records of all State Awards and Industrial Agreements and providing this information to the public in both electronic and printed form.



2000/01 Average Staffing Level	8.8
2001/02 Average Staffing Level	7.8
2002/03 Average Staffing Level	8.1
2003/04 Average Staffing Level	7.1
2004/05 Average Staffing Level	6.7

During the period the section managed the functions of archived award information to enquirers and the administration of Industrial Appeal Court files and documentation.

The section also monitors and maintains the Commission's website content, assists with the Chief Commissioner's Annual Report, hosts work experience undergraduates and groups visiting the Commission and actively supports the Registry service to the Australian Industrial Relations Commission Records section and in the Department's telephone call centre.

This section managed and mentored two Public Service Trainees throughout the 2004/05 year.

Western Australian Industrial Gazette

Section 93 of the Industrial Relations Act 1979 requires the Registrar to publish an Industrial Gazette (WAIG) containing the matters prescribed in Schedule 1 of the Industrial Relations Act

In July 2004, the Gazette became freely available on the State Law Publisher's website and a link was added from the Commission's website to facilitate parties' access. Presently online Gazettes go back to 1996.

During the 2004/2005 financial period 17 editions of the Gazette and 2 Appendices, totalling 4337 pages, were produced 'in-house' at the direction of the Registrar and in line with all notices and matters set out in Schedule 1.

The excellent work of Gazette staff, together with the valued co-operation and assistance of the State Law Publisher has allowed a continued reduction in the production costs of the WAIG. This cost reduction has been largely achieved through the innovative use of in-house technology which now enables the WAIG production at almost no cost. Over the last six years the cost of production has been reduced from \$31.00 to \$0.69 per page.

Awards

The award review program continued throughout the period with the continuing efforts of the awards staff and the assistance and co-operation of Unions WA and affiliates, the Chamber of Commerce and Industry, the Australian Mines and Metals Association, the Department of Consumer and Employment Protection - Labour Relations Division and our Information Technology Branch.

The process of applying the 2005 State Wage Case and Location Allowance General Orders was carried out in an effective and timely manner and Awards on the website were updated soon after the General Orders were handed down.

As at 30 June 2005, 2759 Awards and Agreements were being maintained on behalf of the Registrar. All awards are maintained in consolidated form on the Commission's website as is a summary of 'Awards/Agreements matters concluded' for a user-nominated date range.

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Throughout April, May and June 2005, all awards were reformatted to create a "current" version of an award and allowing all historical variations to be tracked and maintained in complete document format. This is expected to be publicly available in due course.

The section also deals with award enquiries and award back-rate enquiries in relation to State Awards and, when required, Federal Award enquiries as well.

Approximately 2500 enquiries were dealt with during the period. Enquiries were received from the general public, employers, practitioners, students and Government Departments. The general types of enquiries range from checking for current and historical rates of pay, workers compensation claims and child support calculations.

In addition, we liaised with the Office of the Employment Advocate regarding assessments of the 'no disadvantage test'.

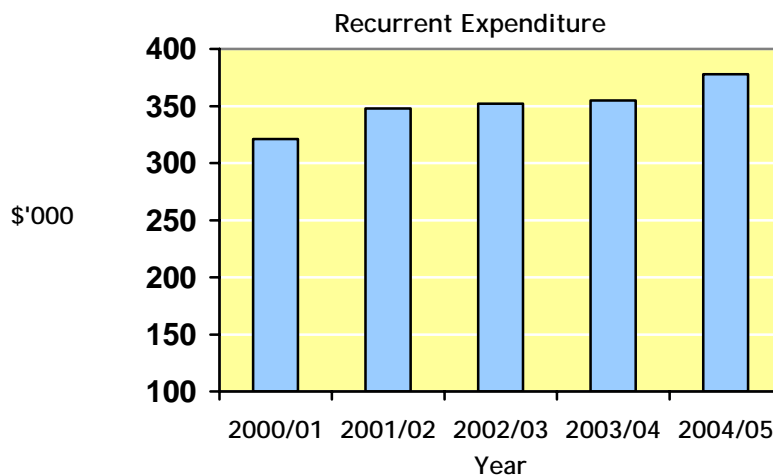
General Orders

The section carried out preparatory work and communications with persons and organisations named in s50 (Industrial Relations Act) in regard to the 2005 Location Allowance General Order.

We also take responsibility for the timely and accurate updating of 350 awards subsequent to the issue of a State Wage Case General Order.

LIBRARY

The role of the Western Australian Industrial Relations Commission Library is to maintain and provide a comprehensive industrial and legislative library and information service for the Commission and staff.



2000/2001 Average Staffing Level	2.0
2001/2002 Average Staffing Level	1.9
2002/2003 Average Staffing Level	1.3
2003/2004 Average Staffing Level	2.0
2004/2005 Average Staffing Level	2.0

The Library provides a current, accurate and timely information service through its reference and research service, and the maintenance of the Library's collection.

New Developments and Resources

The Library's policy of improving legal and current awareness research by expanding electronic delivery of information has continued this year.

Several more electronic online databases were selected and purchased recently. These complement the existing databases, all of which are available to staff from their desktop. In order to make access most efficient, where possible, a system of IP Fixing or Linking to these online databases has been put in place, thus reducing the need for user IDs and passwords. Formal and informal training on these databases has continued to be offered to staff and will be an on-going process, in order to gain the maximum amount of benefit from these products.

There have been a significant number of changes to Western Australian legislation this year, including the transfer of some Occupational Safety and Health responsibility to the Commission. With the arrival of a new Commissioner responsible for Occupational Safety and Health, the Library has been involved in obtaining a wide variety of material to assist the Commissioner.

Promotional Activities

As part of the 'harmonising' arrangement between the Western Australian Industrial Relations Commission and the Australian Industrial Relations Commission, the Library will host the Australian Industrial Relations Commission's Centenary Exhibition.

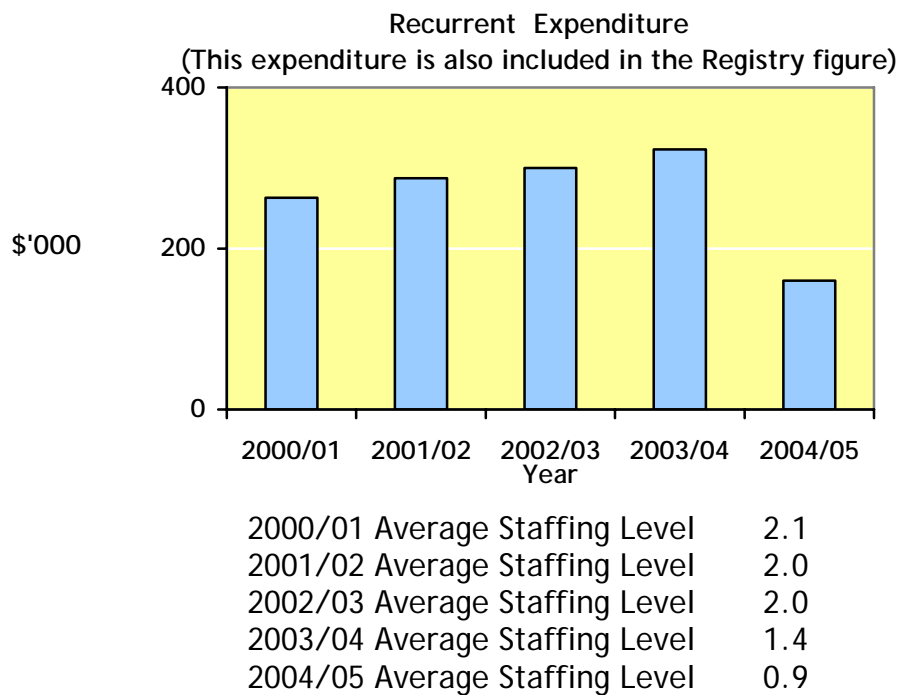
The Exhibition, which is travelling to all capital cities in Australia, will be in Perth during October/November 2005 and exact dates will be advertised on the Western Australian Industrial Relations Commission's website once they are confirmed.

Job Sharing

Since 2000/2001 there has been a job share arrangement in place with the Library Technician position. One of the technician positions that had been filled on a contract basis since 2002 was permanently filled in August 2004.

REGIONAL SERVICES

During the early 1980's a regional office of the Commission's registry was established in Karratha and it continues to be maintained. However activities through that office have declined dramatically over the years and the industrial relations work associated with the economic development in the area is now largely regulated by the Australian Industrial Relations Commission.



The office is currently staffed by a part time administrative officer maintaining an office presence in Karratha with senior officers from Perth visiting the region on an as needed basis.

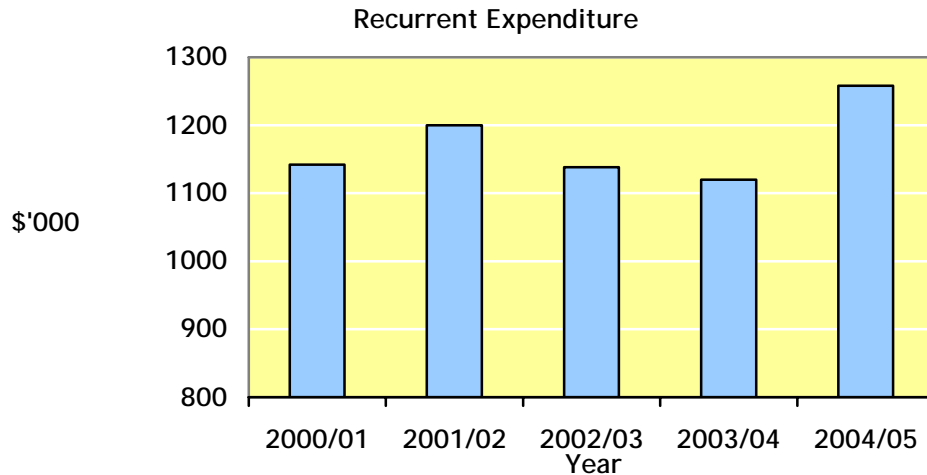
By maintaining an office in the Pilbara our regional clients have access to departmental services, in addition to State-wide free-call and free-fax services. By advertising through our website and telephone services, the Western Australian Industrial Relations Commission seeks to keep regional clients fully informed of all our services.

The office includes Registry, conference and hearing facilities for industry and members of the public, and has been upgraded in many areas.

These facilities are used by the Australian Industrial Relations Commission on a regular basis to facilitate in dealing and resolving industrial matters within the region.

CORPORATE SERVICES

The Corporate Services Division provides business support to the Department and the Western Australian Industrial Relations Commission.



2000/01 Average Staffing Level	13.3
2001/02 Average Staffing Level	13.8
2002/03 Average Staffing Level	14.6
2003/04 Average Staffing Level	13.7
2004/05 Average Staffing Level	13.5

Activities for 2004/2005 included:

- Ongoing review and Redevelopment of the Commissions online services.
- Completion of the in-house Application tracking and management system.
- Implementing a true document management system.
- Successfully migrated to a sophisticated Digital Court Transcription system.
- Continued improvement of Management Accounting information systems and performance reporting.
- Managing the anticipated transition to the Shared Services arrangement for corporate services.
- Planning activities relating to court and office accommodation requirements.

Internet

Throughout the 2004/2005 financial year an effort has been made to build the infrastructure to enable online applications for the Industrial Magistrate's Jurisdiction. This system went live in June 2005, and enables parties to make applications via the website for all industrial Magistrate matters.

The resulting applications are processed electronically, and directly integrated into the core Digital Registry Electronic Application Management System (DREAMS) for tracking and management.

There has been extensive usage of PDF technology to enable the workflow process to seamlessly transfer documents between the Commission and parties via email and Web pages.

The Magistrate's online application is also being adapted to allow for a more general type of online application for the majority of Commission applications. A number of regulation changes are required before this facility can be officially launched. It is hoped that this will become available in 2005/06.

Development

A new module was developed for the Digital Registry Electronic Application Management System (DREAMS) framework. The new Diamond module, streamlines data entry and management of application queues. It provides an open framework capable of integration into web services and the direct processing of application data via the web, as well as the direct publishing of status and application data to the internet.

Another key feature of the DREAMS system which has had significant work in the 2004/2005 year was the Medium Neutral system which has been adapted to assist with indexing documents as they progress through the system.

A system for updating and maintaining Awards in an open XML format was developed. The system known as Apophyllite, enables the tagging of specific information within an award to enable rapid modifications, tracking of the modifications and various document output formats. The successful implementation of Apophyllite should lead to enhanced public access to the awards through subscription services in 2006.

Infrastructure and Security

Due to the increased storage requirements associated with digital transcription as well as the general growth of digital assets that the Commission holds, a decision was taken to procure additional storage in the form of a Storage Area Network. The procurement process was lengthy as multiple vendors needed to be properly considered. A selection was made in June 2005, and the system should be in place by August 2005. The Storage Area Network should meet the departments storage requirements for the foreseeable future and will be expandable should the need arise.

The past year has seen an unprecedented increase in the number of threats to the maintenance of an online and connected presence.

A considerable investment has therefore been made in ensuring that no vulnerability exists in perimeter defences and that best practices have been adopted. A policy of ongoing review has been adopted allowing a rapid response to any new threats as they emerge.

RSA token authentication was deployed in 2005 to secure all IT systems. This has had a two fold impact of improving overall password security and reduces the password burden on users.

A secure VPN was deployed in 2004 to enable Commissioners to access the internal network through the open internet. The VPN is integrated into the RSA platform to ensure the security of each login. This has greatly assisted Commissioners and staff to carry out their functions remotely from the office.

Digital Transcription

Digital transcription services with video facilities are now deployed throughout all but one of the Commission's courtrooms. The introduction of Digital transcript into courts enables Commission members to directly access an audiovisual recording of proceedings and select any portion or all of the proceeding for transcription through the normal processes. This also enables the Commission to maintain a complete digital library of all proceedings for future reference and significantly reduce future transcript needs. Should the Commission deem it appropriate, parties could be supplied with discs containing several days of recorded proceedings. The appropriate software to view the media is available for no charge.

Management Accounting

Our Finance area has developed a database of key management and performance accounting measures that provide timely, relevant and valuable information to assist in future planning and direction of the Department and its resources.

All aspects of departmental performance and trends are examined at Senior Management meetings, risks identified and appropriate responsibility assigned. The provision and maintenance of this information has extended and enhanced the focus of the Finance team from that of the collection and storage of financial information to incorporate the presentation and interpretation of key performance data.

A review of internal audit functions and a request for tenders for provision of audit functions led to the Department appointing Stamfords Advisors and Consultants as the new internal auditors. In addition, an Audit Committee was established to review a range of corporate governance matters including internal and external audit issues.

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HUMAN RESOURCE MANAGEMENT

Staffing

The Commission and the Department jointly have a permanent full-time staffing level of 75 Full Time Equivalents (FTE). The funded FTE includes four positions providing a registry service under contract to the Australian Industrial Registry. As at June 30 2005, 13 additional personnel have been employed on a contract basis to meet current or emerging business issues.

The following table shows the allocation of permanent positions excluding Commission members and their Associates.

AREA	Full Time Positions
Executive	4.0
Registrars, Registry & Records	21.0
Publications & Research	7.0
Corporate Services	11.0
Library	3.0
Karratha	2.0
Chambers	9.0
TOTAL	57.0

Employee Profile

At 30 June 2005, the Department employed 63 permanent and contract staff. This figure does not include the nine members of the Western Australian Industrial Relations Commission and their Associates. The following table shows the distribution of the staff throughout the Department and the gender by classification level compared to 2003/04.

Classification	Female		Male		Total	
	2005	2004	2005	2004	2005	2004
Level 1	6	5	0	1	6	6
Level 2	19	22	5	3	24	25
Level 2/4	1	1	0	0	1	1
Level 3	11	6	2	3	13	9
Level 4	1	4	5	5	6	9
Level 5	0	1	3	4	3	5
Level 6	2	5	1	3	3	8
Level 7	3	0	2	1	5	1
Level 8	0	0	1	1	1	1
Level 9	0	0	0	0	0	0
Special	0	0	1	1	1	1
TOTALS	43	44	20	22	63	66

Recruitment

During the year 12 staff were recruited and 11 staff ceased employment. Staff turnover for the past two years has remained relatively constant. In 2003/04 it was 22 percent and in 2004/05 it was 19 percent.

Employment Conditions

The employment terms and conditions of the majority of the Department's staff continue to be covered by the Public Service General Agreement and the Public Service Award. The employment conditions of seven staff are covered by statutory contracts of employment.

Career and Personal Development

The Department continues to support the career and personal development of staff to enable them to keep abreast of public sector trends and enhance their career development. Staff are given the opportunity to study part-time in line with Departmental policy and attend training courses, seminars and conferences.

Occupational Safety and Health

The Department had two workers compensation claims during the year neither of which resulted in significant loss of working time by staff.

Over the last 12 months the Department has actively supported the introduction of staff wellness initiatives and an influenza vaccination programme for staff. A staff "Rest Room" has been established and a number of designated First Aid Officers have been appointed and provided with appropriate training through St John Ambulance.

Staff also attended "Office Health" training which addressed the issues of ergonomic awareness and manual handling in the workplace. As part of this training staff were provided with individual workstation assessments by a trained rehabilitation consultant.

CORPORATE COMPLIANCE

Disability Service Plan

The Department is managing access and inclusion issues in accordance with our Disability Service Plan and continues to be proactive in raising awareness of potential and actual barriers experienced by people who have a disability or impairment.

Issues of access to the building have been notified to the building owner and the Department will continue to work together with the building owners to make further improvements. This will include voice responses where possible in public lifts.

During the year, the role of “Accessibility Officer” was created to enable members of the public to deal initially with one dedicated staff member who is responsible for answering their questions and ensuring their individual needs are accommodated.

Signage has been improved across all public floors and our website now contains information regarding disability access to the Commission and links to City of Perth regarding accessible public parking facilities.

All departmental information about services is available in alternative formats, on request. Alternative formats include any format that meets the specific needs of the communication requirements of people with disabilities.

Training for all staff members in awareness and needs of people with disabilities has been arranged and will be conducted early in 2005/06. These sessions will be co-facilitated by people with a disability. The staff induction manual is also to be updated to include information about disabilities and the location of disability resources.

Cultural Diversity and Language Services Outcomes

The Department recognises that some people in the community have a level of English language fluency that could be a barrier to accessing an effective service. People accessing our registry services may request to, or have their enquiry handled through a reputable translation services.

During the year the website content added Polish and Croatian translations to the general information page on the WAIRC website which currently includes the following translations:

- Chinese
- Françoise/French
- Deutsch/German
- Polish
- Italiano/Italian
- Vietnamese
- Arabic
- Croatian
- Greek

Youth Outcomes

The Department supports the Government’s youth employment initiative by currently employing two school based part-time trainees and actively providing work experience opportunities for young people. As an employer we actively participate in encouraging job applications from people of all ages. Additionally, we are very active in providing work experience placements for students who are planning to enter the workforce.

Recycling

The Department adheres to the State Government's policy to recycle wherever practicable and utilises the "Whole of State Government Contract". During 2004/05 the Department recycled 4.45 tonnes of paper.

Energy Usage

In accordance with the Energy Smart Government policy the Department is striving to achieve a 12% reduction in non-transport related energy use by 2006/07, however the 8% reduction targeted for 2004/05 was not achieved.

Although in 2004/05 we have been able to make some reduction on the previous year, it is apparent that further measures are required to enable us to achieve Energy Smart targets to reduce energy costs to Government and environmental impact.

The Department has carefully examined our use of energy and this has highlighted one specific area that requires further audit and investigation. This area includes Courts and hearing rooms over which the Department has no direct control, however arrangements have been made to put in place isolation monitors for this specific area which will report on a range of usage information including peak hours of energy usage. This monitoring will provide us with valuable information enabling a clear assessment of the area and provide indications of opportunities to reduce energy usage.

The following table summarises 2004/05 information:

Energy Smart Government program	Baseline Data	2004/2005 Actuals	Variation to Baseline %
Energy Consumption (MJ)	1,135,047	1,221,213	7.5%
Energy Cost (\$) Office	56,358	54,118	-4%
Greenhouse Gas Emissions (tonnes of CO ₂)	290	305	5%
Office Performance indicators			
MJ/sqm (1715 m ²)	191	197	3%
MJ/FTE	5,944	5,288	-11%

While there has been an increase in staff numbers since 2001/02, the performance indicator for mega-joules per FTE indicates a reduction in energy consumption per staff member of 11% which exceeds the Energy Smart program target of 8% savings for this period.

We have recently overhauled elements of our technology infrastructure in an effort to improve performance, reduce costs and reduce overall consumption. The full impact of this will become apparent in 2005/06.

During the year the following energy saving initiatives were undertaken:

1. All CRT monitors have been replaced with LCD energy saving monitors.
2. The installation of the new court transcription systems has provided for the use of more energy efficient systems.
3. Staff awareness was maintained.
4. Installation of timer devices on some equipment.
5. Scheduled auto shut down of desk top systems at a predetermined time.
6. Monthly monitoring and reporting of energy usage by sections within the Department.
7. Encouragement of all staff by Management to reduce energy consumption where possible.

Freedom of Information

One Freedom of Information request was received in 2004/2005.

In accordance with Part 5 section 94 of the FOI Act, the Department has an Information Statement available to the public on request. The Information Statement has been provided to the Office of the Information Commissioner.

All enquiries can be made to the FOI Coordinator directly on 9420 4483.

Record Keeping Plans

The Record Keeping Plan, endorsed by the State Records Office has been continually evaluated and up-dated against the department's changing record keeping systems and requirements.

The Department has undertaken a number of record keeping improvements during the past 12 months with the implementation of TRIM Context to enable the integration of electronic document management into our work processes and all the department's administrative and union files have been migrated to the new system. The system also manages email, faxes and transcript.

To ensure the efficiency and effectiveness of the record keeping plan, record keeping training both online and formal was made available to all staff. Over the next 12 months TRIM Context will be integrated with the Court Application Management System (DREAMS) moving the Department towards an electronic registry.

The Department intends to undertake a comprehensive review of our induction program and this will include introducing new staff to their record keeping responsibilities.

Advertising and Sponsorship

In accordance with section 175ZE of the Electoral Act (1907), the Department of the Registrar is required to report on expenditure incurred during the financial year in relation to advertising and sponsorship.

This agency expended \$21,000 on newspaper advertising in respect of notices required by the operation of the Industrial Relations Act and job advertisements. All of this expenditure was paid to the Government contractor for media advertising.

There was no expenditure in the market research, direct mail and polling areas by the Department.

Sustainability

In 2004/05 a sustainability program was adopted as part of the Government's wider sustainability policy. The goal of the sustainability plan was to integrate the concepts surrounding sustainability into each and every activity of the Department's activity. At present the sustainability program is on target after internal audit reviews of wastage and activity showed certain improvements could be made. The concepts have been a key factor in the development and procurement of technology assets, and wastage prevention programs have been put in place to reduce energy consumption and waste output.

In order to assist with community developments and projects, the Department is developing a volunteering policy to support staff who wish to be involved in community support programmes.

As part of a wider community contribution to more economic use of resources associated with travel, pollution and traffic, the Department is also encouraging staff to reduce personal vehicular transport by putting in place facilities to encourage bicycle transport to and from work.

Equal Employment Opportunity

At 30 June 2005 the Department employed 68% female staff and 32% male staff.

The Department fully supports and encourages the celebration of the role of women in our workforce. We are unable to provide major events but support initiatives and events that are undertaken to celebrate the role of women in the community.

In support of the Government's priority to increase the diversity of the public sector workforce at all levels to improve equity and service delivery, in 2002 the Department undertook an examination of its workforce profile and developed performance targets for each of the diversity groups. In particular three of the performance targets involved increasing the number of women in management positions, increasing the number of staff from culturally diverse backgrounds and increasing the number of staff employed under the age of 25 years.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

The table below shows that during 2005 there was no change in the representation of women within the Department's management tiers. Women continue to represent 53.3% of Departmental management. This exceeds the Government's 2005 objective for the public sector.

The table also shows a comparison to 2004. This year there was a decline in the employment of young people (under 25 years of age) and people from a culturally diverse background. However, the results in these two areas still exceed the Department's own targets and the Government's objectives for the public sector in general.

Diversity Group	2003 Agency Actual	2004 Agency Actual	2005 Agency Objective	2005 Agency Actual	2005 Public Sector Objective
% of women represented in management	47%	53.3%	44.4%	53.3%	44%
% of people from culturally diverse backgrounds in workforce	13.8%	13.3%	6.7%	8.3%	6.7%
% of people <25 years of age in workforce	9.2%	9.1%	5.5%	7.7%	5.5%

Statement of Compliance with Public Sector Management Act 1994 Section 31 (1)

The Department of the Registrar has complied with the Public Sector Standards in Human Resource Management, the Western Australian Public Sector Code of Ethics and the Department's Code of Conduct.

The Human Resources Manager undertakes a monitoring and advisory role in relation to compliance with the standards. He undertakes an internal consultancy role with managers in all aspects of human resource management including those relating to the standards.

In relation to recruitment, the Department provides application packages for each position advertised.

During the year no breach of standard applications were lodged with the Department.

Corruption Prevention

Our goal is to meet ANZS Standard 4360 for Risk Management.

During 2004/2005 the Department undertook an assessment of identified risks in terms of significance and consequence and developed risk treatment plans. We continued to identify, evaluate and manage critical risks through internal policy, communication and Business Continuity Planning. A risk management software package has been implemented in conjunction with Riskcover and we will continue to develop this management tool to ensure all risks are adequately addressed and managed.

The implementation of this software has formalised the process for recording risks and controls and provides a framework for the analysis and evaluation of risks. Managers were given training in risk management, which outlined the reasoning behind the risk management process.

Together with the risk management process, the Department has established an Internal Audit Committee to prepare and monitor a Strategic Action Plan in an effort to ensure all activities of the Department are reviewed in accordance with Departmental policies by our Internal Auditor Company (a private contractor) to ensure compliance and prevent corruption and misconduct.

Public Interest Disclosure

To meet its obligations under the *Public Interest Disclosure Act 2003*, the Department has:

- Appointed the occupant of the position of human resources manager as the person responsible for disclosures of public interest information; and
- Developed and published procedures for public disclosures.

No public interest disclosures were received during 2004/05.

Pricing Policies on Services

The Department has discretion to charge for services rendered subject to Ministerial approval. All pricing and costing is undertaken in accordance with Premier Circulars.

Liability Insurance

Directors and officers liability for the 2004/05 year was arranged through Riskcover. Total cost of the premium was \$5,123 exclusive of GST with Directors and officers contributing to 1% of premiums.

Publications

The Department publishes the Western Australian Industrial Gazette on a monthly basis. Subscription to the Gazette is through the State Law Publisher. Additionally, our website publishes a wealth of useful information including the Department's Annual report and the Chief Commissioner's Report.

Purchasing

In all our purchasing, the department seeks to meet best practice purchasing outcomes by

- ensuring suppliers are offered a level field of opportunity to do business,
- the assessment of any quotation or tender is fair, unbiased and professional and
- that wherever possible feedback is available on the assessment and selection of suppliers.

For 2004/2005 I confirm that purchasing was made with the aim of fulfilling the key principles for achieving the best value for money for expenditure from taxpayer funds.

Where possible the Department involves itself in Government wide buying projects.

This agency has conducted and managed its purchasing and contracting activities in accordance with State Supply Commission and the Government's Policy requirements. At the time of writing I am not aware of any instances where this has not occurred or circumstances that would render this report misleading or inaccurate.

Changes in Written Law

Any changes to written law had minimal effect on our operations during 2004/2005. Various changes to the Commission's regulations had some impact on officers, by delegating certain responsibilities and authority as envisaged by s96 of the Industrial Relations Act. The Labour Relations Reform Act (2002) which was proclaimed during 2002/03 continues to have a significant effect on our services and operations.

Ministerial Directives

No Ministerial directives were received during the financial year.

APPENDICES

Appendix A Performance Indicators

Appendix B Financial Statements

Appendix C Statement of Compliance with Relevant Written Law

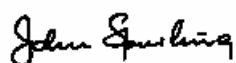
Appendix D A Brief History Of The Department Of The Registrar,
WA Industrial Relations Commission

Appendix A

PERFORMANCE INDICATORS

CERTIFICATION OF PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2005

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the performance of the Department of The Registrar, Western Australian Industrial Relations Commission and fairly represent the performance of the Department of the Registrar, Western Australian Industrial Relations Commission for the financial year ended 30 June 2005.



John Spurling
ACCOUNTABLE OFFICER
5 August 2005



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

**DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL
RELATIONS COMMISSION
PERFORMANCE INDICATORS FOR THE YEAR ENDED 30 JUNE 2005**

Audit Opinion

In my opinion, the key effectiveness and efficiency performance indicators of the Department of the Registrar, Western Australian Industrial Relations Commission are relevant and appropriate to help users assess the Department's performance and fairly represent the indicated performance for the year ended 30 June 2005.

Scope

The Chief Executive Officer's Role

The Chief Executive Officer is responsible for developing and maintaining proper records and systems for preparing performance indicators.

The performance indicators consist of key indicators of effectiveness and efficiency.

A second outcome "A process for the prevention and resolution of industrial relations conflict" and associated service "Conciliation and Arbitration by the Western Australian Industrial Relations Commission" relate to the Commission established under the Industrial Relations Act 1979. As the Commission is an affiliated body and not subject to operational control by the Department, key performance indicators are not reported for the Commission by the Department.

Summary of my Role

As required by the Financial Administration and Audit Act 1985, I have independently audited the performance indicators to express an opinion on them. This was done by looking at a sample of the evidence.

An audit does not guarantee that every amount and disclosure in the performance indicators is error free, nor does it examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the performance indicators.

A handwritten signature in black ink, appearing to read 'D D R Pearson'.

D D R PEARSON
AUDITOR GENERAL
26 August 2005

PERFORMANCE MANAGEMENT.

Government Strategic Goal - "To develop a strong economy that delivers more jobs, more opportunities and greater wealth to Western Australians by creating the conditions required for investment and growth."

The Department contributes to the Government's strategic goals by ensuring the WA Industrial Relations Commission has the necessary resources to effectively resolve disputes between employers and employees. With an effective and efficient means to resolve employment relationships conflict, the community is able to devote its means of production more directly to opportunities for investment and growth leading to greater wealth for Western Australians.

Desired Outcome: "*Employers, employees and unions have a means of resolving industrial relations matters*"

KEY EFFECTIVENESS INDICATOR.

The government requires that there be an effective means for industrial relations matters (employment disputes between employers and employees) to be resolved. It has established the WAIRC for this purposes and the Department of the Registrar is required to ensure the WAIRC has the necessary resources to achieve its purpose.

The Department has identified the following Performance Indicator as a key measure of effectiveness.

Effective Support- Responsiveness to client needs.

The quality of the service by the departmental officers significantly affects the ability of the Commission to effectively perform its role and this is how the Department's performance contributes to the stated outcome.

The Department provides services which enable employers and employees to seek resolution of industrial disputes in the Industrial Relations Commission. These services include registry services, support staff, administrative services and infrastructure facilities.

The services provided by the staff are an important ingredient in the efficient operation of the Industrial Relations Commission because the quality of services provided assists or impedes the Industrial Relations Commission in performing its role. For example, the computing systems which record and track activities for the Commission must be always operational, efficient and easy to use for members of the Commission.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

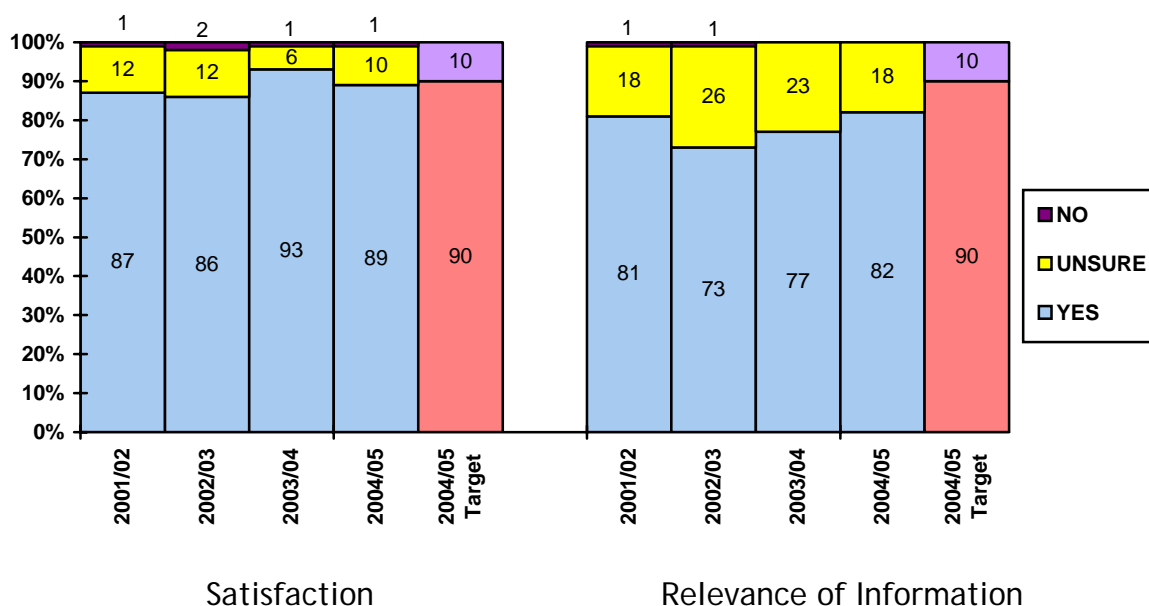
Automated systems which provide information for the Commission and the community must be accurate. Persons seeking to lodge matters in the Commission seek information from Registry and other staff as to procedures and processes, so unless the information is timely and accurate, the Commission is impeded in its role and is then required to spend its time doing the same process.

The survey ensures that the Department is aware of the effectiveness, in the view of the parties who attend the Commission, of the services provided to those parties in their dealings and their interaction with the Commission.

This feedback is used to ensure that issues may be anticipated and met by the provision of adequate and timely information on the website or in printed form.

The following graph was compiled from client surveys organised by the department. These surveys measured areas of information: satisfaction with service overall and against published service standards, responsiveness of staff, relevance of information and if services have improved over the preceding 12 months.

The graph displays client satisfaction with the effectiveness of services and the information provided. These indicate the effectiveness of the services that assist employers, employees and unions to resolve Industrial Relations matters.



Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

The target for 2004-5 was met for "satisfaction" but fell slightly short of the target for "relevance of information". It is suspected that increased staff turnover together with a range of legislative changes has contributed to this and we are now placing more emphasis on staff training.

The survey sample consisted of 250 random parties or persons who have dealings with the Commission. These include individuals, representative bodies of employers, employees and government agencies.

Of those surveyed, 144 responded. The confidence interval is 5.33% at the 95% confidence level.

The Department manages one service:

Services to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

Description: To provide effective and efficient support to the Western Australian Industrial Relations Commission which allows that tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters.

For 2004/2005, the Total Cost of this output is \$4,729m. In 2003/2004 the reported cost of this output was \$4,601m.

EFFICIENCY INDICATOR.

The Department has identified the following Performance Indicator as a key measure of efficiency.

Registration and Recording of Applications

Expenditure per application processed.

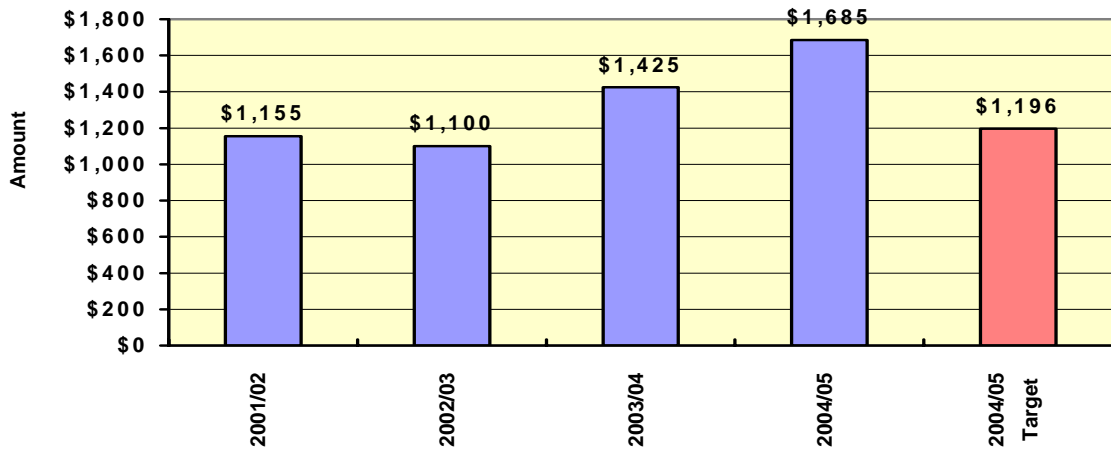
For the outcome of a service that supports the Industrial Relations Commission in resolving industrial relations matters it is important that the registry services are provided on a value for money basis.

The following graph measures the cost efficiency per application by simply dividing the total cost by the number of applications received. This measure will be directly affected by legislative changes as Commission administrative arrangements alter their procedures for processing different types of applications. In addition the Department has no capacity to influence the number of applications lodged.

Annual Report 2004-2005

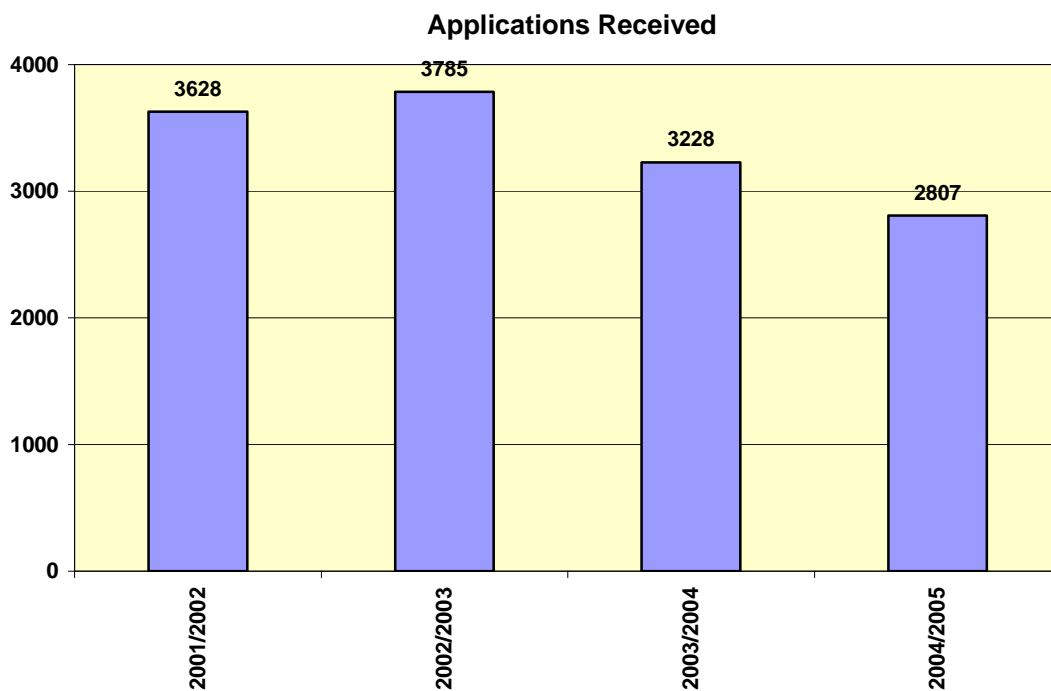
Department of the Registrar, Western Australian Industrial Relations Commission

Cost Per Application Received



The figure established as the "target" for 2004-5 was not met because the number of applications lodged was 20% less than expected. There has to be a minimum level of infrastructure in place, even if only one application is received.

For 2004/2005 2807 applications, complaints and Employer Employee Agreements (EEAs) were received. The following table shows the number of applications received for the last 4 years.



Desired Outcome: *"A process for the prevention and resolution of industrial relations conflict"*.

A second service was named in the 2004/05 budget papers, namely:

Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

This service represents the activities of the Independent Court and Tribunal

As defined in section 3 of the Financial Administration and Audit Act (1985) and Treasurer's Instruction 951, the Commission is an Affiliated Body of the Department and serviced by the Department. The Commission relies on the Department to manage its financial affairs but is not subject to any form of operational control by the Department and acts independently.

The Department does not report on the performance of the Commission and therefore this service and outcome is not reported as a Key Performance Indicator.

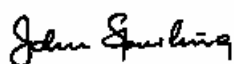
Appendix B

FINANCIAL STATEMENTS

CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

The accompanying financial statements of the Department of the Registrar, Western Australian Industrial Relations Commission have been prepared in compliance with the provisions of the Financial Administration and Audit Act 1985 from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2005 and the financial position as at 30 June 2005.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



John Spurling
ACCOUNTABLE OFFICER



Sadie Godfrey
PRINCIPAL ACCOUNTING OFFICER

5 AUGUST 2005



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

**DEPARTMENT OF THE REGISTRAR, WESTERN AUSTRALIAN INDUSTRIAL
RELATIONS COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005**

Audit Opinion

In my opinion,

- (i) the controls exercised by the Department of the Registrar, Western Australian Industrial Relations Commission provide reasonable assurance that the receipt and expenditure of moneys, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (ii) the financial statements are based on proper accounts and present fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Treasurer's Instructions, the financial position of the Department at 30 June 2005 and its financial performance and cash flows for the year ended on that date.

Scope

The Chief Executive Officer's Role

The Chief Executive Officer is responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing the financial statements, and complying with the Financial Administration and Audit Act 1985 (the Act) and other relevant written law.

The financial statements consist of the Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flows, Schedule of Expenses and Revenues by Service, Summary of Consolidated Fund Appropriations and Revenue Estimates, and the Notes to the Financial Statements.

Summary of my Role

As required by the Act, I have independently audited the accounts and financial statements to express an opinion on the controls and financial statements. This was done by looking at a sample of the evidence.

An audit does not guarantee that every amount and disclosure in the financial statements is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements.

A handwritten signature in black ink, appearing to read 'D D R Pearson'.

D D R PEARSON
AUDITOR GENERAL
26 August 2005

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

STATEMENT OF FINANCIAL PERFORMANCE For the year ended 30 June 2005

	<i>Note</i>	2004/05 \$000	2003/04 \$000
COST OF SERVICES			
<i>Expenses from ordinary activities</i>			
Employee expenses	4	5,941	5,610
Superannuation	5	696	716
Supplies and services	6	1,602	1,732
Depreciation and amortisation expense	7	198	180
Accommodation expenses	8	1,503	1,424
Costs of disposal of non-current assets	9	-	3
<i>Total cost of services</i>		9,940	9,665
<i>Revenues from ordinary activities</i>			
<i>Revenue from operating activities</i>			
User charges and fees	10	422	397
<i>Total revenues from ordinary activities</i>		422	397
NET COST OF SERVICES		9,518	9,268
REVENUES FROM STATE GOVERNMENT	11		
Service Appropriation		10,125	9,128
Liabilities assumed by the Treasurer		33	107
Resources received free of charge		23	23
<i>Total revenues from State Government</i>		10,181	9,258
CHANGE IN NET ASSETS		663	(10)
Total changes in equity other than those resulting from transactions with WA State Government as owners		663	(10)

The Statement of Financial Performance should be read in conjunction with the accompanying notes.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

STATEMENT OF FINANCIAL POSITION As at 30 June 2005

	<i>Note</i>	2004/05 \$000	2003/04 \$000
Current Assets			
Cash assets	12	574	358
Restricted cash assets	13	-	205
Receivables	14	123	159
Amounts receivable for services	15	150	150
Other assets	16	297	263
<i>Total Current Assets</i>		1,144	1,135
Non-Current Assets			
Amounts receivable for services	15	252	42
Property, plant, equipment and vehicles	17	785	720
Works of Art	17	20	20
<i>Total Non-Current Assets</i>		1,057	782
TOTAL ASSETS		2,201	1,917
Current Liabilities			
Payables	18	62	48
Other liabilities	19	-	182
Provisions	20	1,843	2,154
<i>Total Current Liabilities</i>		1,905	2,384
Non-Current Liabilities			
Provisions	20	341	241
<i>Total Non-Current Liabilities</i>		341	241
Total Liabilities		2,246	2,625
Equity	21		
Contributed equity		495	495
Reserves		15	15
Accumulated surplus/(deficiency)		(555)	(1,218)
Total Equity		(45)	(708)
TOTAL LIABILITIES AND EQUITY		2,201	1,917

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

STATEMENT OF CASH FLOWS For the year ended 30 June 2005

	Note	2004/05 \$000	2003/04 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriations		9,915	9,090
Capital contributions		-	195
Net cash provided by State Government		9,915	9,285
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee costs		(6,397)	(5,460)
Superannuation		(651)	(609)
Supplies and services		(1,693)	(1,804)
Accommodation		(1,389)	(1,312)
GST payments on purchases		(321)	(350)
Receipts			
Sale of goods and services			
User charges and fees		434	389
GST receipts on sales		40	38
GST receipts from taxation authority		336	271
Net cash provided by/(used in) operating activities	22(b)	(9,641)	(8,837)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-current physical assets		(263)	(581)
Net cash provided by/(used in) investing activities		(263)	(581)
Net increase/(decrease) in cash held		11	(133)
Cash assets at the beginning of the financial year		563	696
CASH ASSETS AT THE END OF THE FINANCIAL YEAR	22(a)	574	563

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

SCHEDULE OF EXPENSES AND REVENUES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2005

	Services to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.		Conciliation and Arbitration by the Western Australian Industrial Relations Commission.		Totals	
	2004/05 \$000	2003/04 \$000	2004/05 \$000	2003/04 \$000	2004/05 \$000	2003/04 \$000
COST OF SERVICES						
<i>Expenses from ordinary activities</i>						
Employee expenses	2,891	2,737	3,050	2,873	5,941	5,610
Superannuation	261	243	435	473	696	716
Supplies and services	833	918	769	814	1,602	1,732
Depreciation and amortisation expense	143	130	55	50	198	180
Accommodation expenses	601	570	902	854	1,503	1,424
Costs of disposal of non-current assets	-	3	-	-	-	3
Total cost of services	4,729	4,601	5,211	5,064	9,940	9,665
<i>Revenues from ordinary activities</i>						
User charges and fees	422	397	-	-	422	397
Total revenues from ordinary activities	422	397	-	-	422	397
NET COST OF SERVICES	4,307	4,204	5,211	5,064	9,518	9,268
REVENUES FROM STATE GOVERNMENT						
Service appropriations	4,684	4,280	5,441	4,848	10,125	9,128
Liabilities assumed by the Treasurer	13	43	20	64	33	107
Resources received free of charge	11	11	12	12	23	23
Total revenues from State Government	4,708	4,334	5,473	4,924	10,181	9,258
Change in net assets	401	130	262	(140)	663	(10)

The Schedule of Expenses and Revenues by Service should be read in conjunction with the accompanying notes.

Annual Report 2004-2005

Department of the Registrar, Western Australian Industrial Relations Commission

Summary of Consolidated Fund Appropriations and Revenue Estimates For the year ended 30 June 2005

	2004/05 Estimate \$000	2004/05 Actual \$000	Variance \$000	2004/05 Actual \$000	2003/04 Actual \$000	Variance \$000
DELIVERY OF SERVICE						
Item 55 Net amount appropriated to deliver services	7,830	7,867	37	7,867	7,273	594
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	1,855	2,258	403	2,258	1,855	403
Total appropriations provided to deliver services	9,685	10,125	440	10,125	9,128	997
CAPITAL						
Capital Contribution	-	-	-	-	195	(195)
ADMINISTERED TRANSACTIONS						
Administered grants, subsidies and other transfer payments	-	-	-	-	-	-
Total administered appropriations	-	-	-	-	-	-
GRAND TOTAL	9,685	10,125	440	10,125	9,323	802
<i>Details of Expenses by Service</i>						
Services to the WAIRC and Industrial Magistrates Court	4,905	4,729	(176)	4,729	4,601	128
Conciliation and Arbitration by the Western Australian Industrial Relations Commission	5,083	5,211	128	5,211	5,064	147
Total Cost of Services	9,988	9,940	(48)	9,940	9,665	275
Less total revenues from ordinary activities	(356)	(422)	(66)	(422)	(397)	(25)
Net Cost of Services	9,632	9,518	(114)	9,518	9,268	250
Adjustments (I)	53	607	554	607	(140)	747
Total appropriations provided to deliver services	9,685	10,125	440	10,125	9,128	997
Capital Expenditure						
Purchase of non-current physical assets	150	263	113	263	581	(318)
Adjustments for other funding sources	(150)	(263)	(113)	(263)	(386)	123
Capital Contribution (appropriation)	-	-	-	-	195	(195)
<i>DETAILS OF REVENUE ESTIMATES</i>						
Revenues disclosed as Administered Revenues	-	-	-	-	2	(2)

(I) Adjustments are related to movements in cash balances and other accrual items such as receivables, payables and superannuation.

The Summary of Consolidated Fund Appropriations, Variance to Budget and Actual should be read in conjunction with the accompanying notes.

This Summary provides the basis for the Explanatory Statement information requirements of TI 945, set out in Note 24

Notes to the Financial Statements for the Year ended 30 June 2005

1. Departmental mission and funding

The Department's mission is to support the Western Australian Industrial Relations Commission to provide our community with a means of preventing and resolving conflict in respect to industrial matters.

The Department is funded by Parliamentary appropriation. The Financial Statements encompass all Funds through which the Department controls resources to carry on its functions.

In the process of reporting on the Department as a single entity, all intra-entity transactions and balances have been eliminated.

2. Significant accounting policies

The following accounting policies have been adopted in the preparation of the financial statements. Unless otherwise stated these policies are consistent with those adopted in the previous year.

General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and Urgent Issues Group (UIG) Consensus Views as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording. The Financial Administration and Audit Act and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Accounting Standards, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board, and UIG Consensus Views. The modifications are intended to fulfil the requirements of general application to the public sector, together with the need for greater disclosure and also to satisfy accountability requirements.

If any such modification has a material or significant financial effect upon the reported results, details of that modification and where practicable, the resulting financial effect, are disclosed in individual notes to these financial statements.

Basis of Accounting

The financial statements have been prepared in accordance with Accounting Standard AAS 29 'Financial Reporting by Government Departments'.

The statements have been prepared on the accrual basis of accounting using the historical cost convention, except for certain assets and liabilities which, as noted, are measured at fair value.

Administered assets, liabilities, expenses and revenues are not integral to the Department in carrying out its functions and are disclosed in the notes to the financial statements, forming part of the general purpose financial report of the Department. The administered items are disclosed on the same basis as is described above for the financial statements of the Department. The administered assets, liabilities, expenses and revenues are those which the Government requires the Department to administer on its behalf. The assets do not render any service potential or future economic benefits to the Department, the liabilities do not require the future sacrifice of service potential or future economic benefits of the Department, and the expenses and revenues are not attributable to the Department.

As the administered assets, liabilities, expenses and revenues are not recognised in the principal financial statements of the Department, the disclosure requirements of Accounting Standard AAS 33, Presentation and Disclosure of Financial Instruments, are not applied to administered transactions.

Notes to the Financial Statements for the Year ended 30 June 2005

(a) Service Appropriation

Service Appropriations are recognised as revenues in the period in which the Department gains control of the appropriated funds. The Department gains control of appropriated funds at the time those funds are deposited into the Department's bank account or credited to the holding account held at the Department of Treasury and Finance. Refer to Note 11 for further commentary on output appropriations.

(b) Contributed Equity

Under UIG 38 "Contributions by Owners Made to Wholly-Owned Public Sector Entities" transfers in the nature of equity contributions must be designated by the Government (owners) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital contributions (appropriations) have been designated as contributions by owners and have been credited directly to Contributed Equity in the Statement of Financial Position.

(c) Net Appropriation Determination

Pursuant to section 23A of the Financial Administration and Audit Act, the net appropriation determination by the Treasurer provides for retention of the following moneys received by the Department:

- proceeds from fees and charges;
- other departmental revenue.

In accordance with the determination, the Department retained \$422,000 in 2005 (\$397,000 in 2004).

Details of retained revenues are disclosed in the Summary of Consolidated Fund Appropriations and Revenue Estimates.

Retained revenues may only be applied to the outputs specified in the 2004-2005 Budget Statements.

(d) Grants and Other Contributions

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when the Department obtains control over the assets comprising the contributions. Control is normally obtained upon their receipt.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

(e) Revenue Recognition

Revenue from the sale of goods and disposal of other assets and the rendering of services is recognised when the Department has passed control of the goods or other assets or delivery of the service to the customer.

(f) Acquisitions of assets

The cost method of accounting is used for all acquisitions of assets. Cost is measured as the fair value of the assets given up or liabilities undertaken at the date of acquisition plus incidental costs directly attributable to the acquisition.

Assets acquired at no cost or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Assets costing less than \$1,000 are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Notes to the Financial Statements for the Year ended 30 June 2005

(g) Depreciation of non-current assets

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner which reflects the consumption of their future economic benefits.

Depreciation is calculated on a straight line basis, using rates which are reviewed annually. Expected useful lives for each class of depreciable asset are:

Furniture and fittings	10 years
Plant and equipment	5 years
Computer equipment	3 years

Works of art controlled by the Department are classified as heritage assets. They are anticipated to have very long and indeterminate useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. As such, no amount for depreciation has been recognised in respect of them.

(h) Revaluation of Art Work

The Department has a policy of valuing Works of Art at fair value. The revaluation of the Department's Works of Art is undertaken by an independent valuer and is recognised in the financial statements. Works of Art are revalued every 5 years.

(i) Leases

The Department has entered into a number of operating lease arrangements for office equipment, premises and motor vehicles where the lessor effectively retains all of the risks and benefits incident to ownership of the items held under the operating leases. Equal instalments of the lease payments are charged to the Statement of Financial Performance over the lease term as this is representative of the pattern of benefits to be derived from the leased property.

(j) Cash

For the purpose of the Statement of Cash Flows, cash includes cash assets and restricted cash assets. These include short-term deposits that are readily convertible to cash on hand and are subject to insignificant risk of changes in value.

(k) Accrued Salaries

The accrued salaries suspense account (refer note 13) consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer note 19) represent the amount due to staff but unpaid at the end of the financial year, as the end of the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a few days of the financial year end. The Department considers the carrying amount of accrued salaries to be equivalent to the net fair value.

(l) Receivables

Receivables are recognised at the amounts receivable as they are due for settlement no more than 30 days from the date of recognition.

Collectability of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off. A provision for doubtful debts is raised where some doubt as to collection exists and in any event where the debt is more than 60 days overdue.

Notes to the Financial Statements for the Year ended 30 June 2005

(m) Intangible assets

(i) Software

Significant costs associated with the acquisition or development of computer software are capitalised and amortised on a straight line basis over the periods of the expected benefit, which varies from three to five years.

(ii) Web site costs

Costs in relation to web sites controlled by the Department are charged as expenses in the period in which they are incurred unless they relate to the acquisition of an asset, in which case they are capitalised and amortised over the period of expected benefit. Generally, costs in relation to feasibility studies during the planning phase of a web site, and ongoing costs of maintenance during the operating phase are considered to be expenses. Costs incurred in building or enhancing a web site, to the extent that they represent probable future economic benefits controlled by the Department that can be reliably measured, are capitalised as an asset and amortised over the period of the expected benefits which vary from three to five years.

(n) Payables

Payables, including accruals not yet billed, are recognised when the Department becomes obliged to make future payments as a result of a purchase of assets or services. Payables are generally settled within 30 days.

(o) Employee benefits

Annual leave

This benefit is recognised at the reporting date in respect to employees' services up to that date and is measured at the nominal amounts expected to be paid when the liabilities are settled.

Long service leave

The liability for long service leave expected to be settled within 12 months of the reporting date is recognised in the provisions for employee benefits and is measured at the nominal amounts expected to be paid when the liability is settled. The liability for long service leave expected to be settled more than 12 months from the reporting date is recognised in the provisions for employee benefits and is measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given, when assessing expected future payments, to expected future wage and salary levels including relevant on costs, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Superannuation

Staff may contribute to the Pension Scheme, a defined benefits pension scheme now closed to new members, or to the Gold State Superannuation Scheme, a defined benefit lump sum scheme now also closed to new members. All staff who do not contribute to either of these schemes become non-contributory members of the West State Superannuation Scheme, an accumulation fund. The Department contributes to this accumulation fund in compliance with the Commonwealth Government's Superannuation Guarantee (Administration) Act 1992. All of these schemes are administered by the Government Employees Superannuation Board (GESB).

The superannuation expense comprises the following elements:

(i) change in the unfunded employer's liability in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that Scheme to the Gold State Superannuation Scheme; and

Notes to the Financial Statements for the Year ended 30 June 2005

(ii) employer contributions paid to the Gold State Superannuation Scheme and the West State Superannuation Scheme.

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided by the Department in the current year.

A revenue "Liabilities assumed by the Treasurer" equivalent to (i) is recognised under Revenues from State Government in the Statement of Financial Performance as the unfunded liability is assumed by the Treasurer. The GESB makes the benefit payments and is recouped by the Treasurer.

The Department is funded for employer contributions in respect of the Gold State Superannuation Scheme and the West State Superannuation Scheme. These contributions were paid to the GESB during the year. The GESB subsequently paid the employer contributions in respect of the Gold State Superannuation Scheme to the Consolidated Fund.

The liabilities for superannuation charges under the Gold State Superannuation Scheme and West State Superannuation Scheme are extinguished by payment of employer contributions to GESB.

Employee benefit on-costs

Employee benefit on-costs are recognised and included in employee benefit liabilities and costs when the employee benefits to which they relate are recognised as liabilities and expenses. (See notes 4 and 20).

(p) Resources Received Free of Charge or For Nominal Value

Resources received free of charge or for nominal value which can be reliably measured are recognised as revenues and as assets or expenses as appropriate at fair value.

(q) Comparative Figures

Comparative figures are, where appropriate, reclassified so as to be comparable with the figures presented in the current financial year.

(r) Rounding of amounts

Amounts in the financial statements have been rounded to the nearest thousand dollars, or in certain cases, to the nearest dollar.

3. Services of the Department

Information about the Department's services is set out in the Schedule of Expenses and Revenues by Service. Information about the Department's administered expenses, revenues, assets and liabilities is set out in notes 32 and 33.

The Department manages and supports the following services:

Output 1: Services to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.

To provide effective and efficient support to the Western Australian Industrial Relations Commission which allows that tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters.

Output 2: Conciliation and Arbitration by the Western Australian Industrial Relations Commission.

To provide a process for dealing with the prevention and resolution of conflict in respect of industrial matters, the mutual rights of employees and employers, the rights and duties of organisations of employers and employees and related matters. The Commission is an affiliated body of the Department and serviced by the Department. The Commission is financially dependent on the Department but not subject to its operational control.

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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

	2004/05 \$000	2003/04 \$000
4. Employee expenses		
Wages and salaries	4,718	4,749
Long service leave	261	75
Annual leave	494	356
Other related expenses (i)	468	430
	5,941	5,610
(i) These employee expenses include superannuation, workers compensation premiums and other employment on-costs associated with the recognition of annual and long service leave liability. The related on-costs liability is included in employee benefit liabilities at Note 20.		
5. Superannuation		
Goldstate and Westate Contributions	663	609
Notional Superannuation expense for the year	33	107
	696	716
6. Supplies and Services		
Consumables	379	406
Court Reporting	294	332
Equipment purchases	252	333
Communication Expense	133	135
Repairs and maintenance	126	153
Consultants	47	19
Other	371	354
	1,602	1,732
7. Depreciation expense		
Furniture	3	3
Computer Hardware and Software	151	157
Plant and Equipment	44	20
	198	180
8. Accommodation expenses		
Lease	1,017	945
Outgoing Expense	486	479
	1,503	1,424
9. Net gain/(loss) on disposal of non-current assets		
<u>Gain on Disposal of Non-Current Assets</u>	-	-
<u>Loss on Disposal of Non-Current Assets</u>	-	-
Plant and Equipment	-	(3)
Net gain/(loss)	-	(3)
10. User charges and fees		
Australian Industrial Registry – service fees	277	265
Document Lodgements	60	70
Transcript Sales	36	47
Miscellaneous	49	15
	422	397

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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

	2004/05 \$000	2003/04 \$000
11. Revenues from State Government		
Appropriation revenue received during the year:		
Service appropriations (i)	7,867	7,273
Special Acts	2,258	1,855
	10,125	9,128
Liabilities assumed by the Treasurer during the financial year:		
- Superannuation (ii)	33	107
Resources received free of charge (iii)		
Determined on the basis of the estimates provided by agencies:		
Ministry for Justice – Legal Expenses	23	23
	10,181	9,258
<p>(i) Service appropriations are accrual amounts reflecting the full cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.</p> <p>(ii) The assumption of the superannuation liability by the Treasurer is only a notional revenue to offset the notional superannuation expense reported in respect of current employees who are members of the pension scheme and current employees who have a transfer benefit entitlement under the Gold State scheme.</p> <p>(iii) Where assets or services have been received free of charge or for nominal consideration, the Department recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.</p>		
12. Cash assets		
Operating Account	573	357
Cash On Hand	1	1
	574	358
13. Restricted cash assets		
Accrued salaries suspense account	-	205
	-	205
<p>Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.</p>		
14. Receivables		
Trade debtors	76	78
GST receivable	47	81
	123	159
15. Amounts receivable for services		
Current	150	150
Non-current	252	42
	402	192
<p>This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.</p>		
16. Other Assets		
Prepayments	297	263
	297	263

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Notes to the Financial Statements for the Year ended 30 June 2005

	2004/05 \$000	2003/04 \$000
17. Property, plant, equipment and vehicles		
Computer Hardware		
At cost	991	981
Accumulated depreciation	(837)	(729)
	<u>154</u>	<u>252</u>
Plant and Equipment		
At cost	374	243
Accumulated depreciation	(175)	(143)
	<u>199</u>	<u>100</u>
Furniture		
At cost	41	34
Accumulated depreciation	(30)	(27)
	<u>11</u>	<u>7</u>
Software		
At cost (ii)	430	361
Accumulated depreciation	(9)	-
	<u>421</u>	<u>361</u>
Artwork		
At fair value (i)	20	20
	<u>20</u>	<u>20</u>
Total Non Current Assets	1,856	1,639
Total Accumulated Depreciation	(1,051)	(899)
Written Down Value as at June 30 2005	805	740

(i) The revaluation of artworks was performed in June 2003 in accordance with an independent valuation by GFL Fine Art Pty Ltd. Fair value has been determined on the basis of current market value. The valuation was made in accordance with the Department policy of revaluation.

(ii) The in-house redevelopment of the Core Business Application commenced July 2003 and concluded in June 2005. The cost of materials, services, software and that component of labour accurately identified have been brought to account. The cost of acquisition is a measurement of cost value.

Reconciliations of the carrying amounts of computers, plant, equipment and furniture at the beginning and end of the current financial year are set out below.

	Plant and Equipment \$'000	Furniture \$'000	Computer Hardware \$'000	Artwork \$'000	Software \$'000	Total \$'000
2005						
Carrying amount at start of year	100	7	252	20	361	740
Additions	143	7	44	-	69	263
Disposals	-	-	-	-	-	-
Depreciation	(44)	(3)	(142)	-	(9)	(198)
Carrying amount at end of year	<u>199</u>	<u>11</u>	<u>154</u>	<u>20</u>	<u>421</u>	<u>805</u>

18. Payables	2004/05 \$000	2003/04 \$000
Trade Creditors	33	44
Accrued Expenses	29	4
	<u>62</u>	<u>48</u>
19. Other Liabilities		
Accrued Salaries	-	182
	<u>-</u>	<u>182</u>

Represents the amount due to staff but unpaid at the end of the financial year. For June 30 2004 this equated to nine working days, however there was no outstanding amounts as at June 30, 2005.

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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

	2004/05 \$000	2003/04 \$000
20. Provisions		
Current		
Annual Leave	771	886
Long service leave	1,072	1,268
	<u>1,843</u>	<u>2,154</u>
Non-current		
Long service leave	341	241
	<u>2,184</u>	<u>2,395</u>

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including superannuation and workers compensation premiums. The liability for such on-costs is included here. The associated expense is included under Other related expenses (under Employee expenses) at Note 4. The Department considers the carrying amount of employee benefits to approximate the net fair value.

Employee Benefit Liabilities

The aggregate employee benefit liability recognised and included in the financial statements is as follows:

Provision for employee benefits:

Current	1,843	2,154
Non-current	341	241
	<u>2,184</u>	<u>2,395</u>

21. Equity

Liabilities exceed assets for the Department and there is therefore no residual interest in the assets of the Department. This deficiency arose through expenses such as depreciation and accrual of employee entitlements for leave not involving the payment of cash in the current period being recognised in the Statement of Financial Performance.

Contributed equity		
Opening balance	495	300
Capital contributions (i)	-	195
Closing balance	<u>495</u>	<u>495</u>

(i) Capital Contributions have been designated as contributions by owners and are credited directly to equity in the Statement of Financial Position.

Reserves

Asset revaluation reserve :		
Opening balance	15	15
Net revaluation increments/(decrements):	-	-
Closing balance	<u>15</u>	<u>15</u>

(ii) The asset revaluation reserve is used to record increments and decrements on the revaluation of non-current assets, as described in accounting policy note 2(h).

Accumulated surplus/(deficiency)		
Opening balance	(1,218)	(1,208)
Change in net assets	663	(10)
Closing balance	<u>(555)</u>	<u>(1,218)</u>

22. Notes to the Statement of Cash Flows

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash assets	574	358
Restricted cash assets (refer to note 13)	-	205
	<u>574</u>	<u>563</u>

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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

	2004/05 \$000	2003/04 \$000
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(9,518)	(9,268)
Non-cash items:		
Depreciation expense	198	180
Superannuation expense Assumed by the Treasurer	33	107
Resources received free of charge	23	23
Loss on Sale Of Assets	-	3
(Increase)/decrease in assets:		
Current receivables (iii)	2	(8)
Prepayments	(34)	(4)
Increase/(decrease) in liabilities:		
Current payables (iii)	14	(61)
Current provisions	(311)	191
Accrued Salaries	(182)	41
Non-current provisions	100	(11)
Net GST receipts/(payments) (i)	(21)	(16)
Change in GST in receivables/payables (ii)	55	(14)
Net cash provided by/(used in) operating activities	(9,641)	(8,837)

(i) This is the net GST paid/received, ie. cash transactions.

(ii) This reverses out the GST in receivables and payables.

(iii) Note that ATO receivable/payable in respect of GST and receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they are not reconciling items.

23. Commitments for expenditure

	2004/05 \$000	2003/04 \$000
(a) Lease commitments		
Commitments in relation to leases contracted for at the reporting date but not recognised as liabilities are payable		
<i>Non-cancellable operating lease commitments</i>		
Not later than 1 year	51	63
Later than 1 year and not later than 5 years	8	12
	59	75

The Department is an occupier of premises, both in Perth and Karratha. The Lessee for accommodation leases is the Hon. Minister for Works, with the Department of Housing and Works responsible for payment for all leases and associated costs to the lessors. The Department of The Registrar reimburses the Department of Housing and Works for lease payments and the cost of outgoings. The current accommodation lease contract expires in June 2007. A new lease agreement will be entered into at that time but currently no commitments for lease exist beyond June 2007.

The value of the non cancellable operating leases for which the Hon. Minister for Works is the lessee and the Department of The Registrar the occupier, is

	2004/05 \$000	2003/04 \$000
Within 1 year	1,481	1,444
Later than 1 year and not later than 5 years	1,506	2,966
	2,987	4,410

(b) Other expenditure commitments

Projects which have been contracted for at the reporting date but not recognised as liabilities, are payable as follows:

	2004/05 \$000	2003/04 \$000
Within 1 year		
Storage Attached Network	242	-
Virtual Machine	87	-
E Transcript System	-	306
Security Surveillance	-	43
	329	349

These commitments are all inclusive of GST.

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Notes to the Financial Statements for the Year ended 30 June 2005

24. Explanatory Statement

The Summary of Consolidated Fund Appropriations and Revenue Estimates discloses appropriations and other statutes expenditure estimates, the actual expenditures made and revenue estimates and payments into the Consolidated Fund. Appropriations are now on an accrual basis.

The following explanations are provided in accordance with Treasurer's Instruction 945.

Significant variations are considered to be those greater than 10% or \$ 200,000

(i) Significant variances between estimate and actual – Total appropriation to deliver services:

	2004/05 Estimate \$000	2004/05 Actual \$000	Variance \$000
Net amount appropriated to purchase services	7,830	7,867	37
Amount Authorised by Other Statutes	1,855	2,258	403

Supplementary Funding was provided to cover the costs of the wage increases to employees covered by the public service award, approved by cabinet on 23 August 2004.

The variance in the Amount Authorised by Other Statutes represents payments of entitlements to a retiring Commission Member and salary increments as determined by the Salaries and Allowances Tribunal.

	2004/05 Estimate \$000	2004/05 Actual \$000	Variance \$000
Total revenue from ordinary activities	356	422	66

The variance is due to a greater demand for services than was estimated.

(ii) Significant variances between actual and prior year actual – Total appropriation to deliver services.

	2004/05 Actual \$000	2003/04 Actual \$000	Variance \$000
Net amount appropriated to purchase services	7,867	7,273	594
Amount Authorised by Other Statutes	2,258	1,855	403
Capital Expenditure	263	581	(318)

Net amount appropriated to purchase services

The variance represents an increase in accommodation cost, (accommodation is subject to a fixed period lease which provides for annual rent reviews), general escalation and salary costs through pay increases and an increase in accrued leave entitlements.

Amounts Authorised by Other Statutes

The variance in the Amount Authorised by Other Statutes represents payments of entitlements to a retiring Commission Member and salary increments as determined by the Salaries and Allowances Tribunal.

Capital Expenditure

The 2003/04 capital expenditure included a carry forward from 2002/03 to pay for planned but delayed initiatives.

25. Financial Instruments

(a) Interest Rate Risk Exposure

The Department's exposure to interest rate risk is nil as the relevant financial instruments consisting of cash assets, restricted cash assets, receivables, payables and other liabilities are all non interest bearing.

(b) Credit Risk Exposure

All financial assets are unsecured. In respect of other financial assets the carrying amounts represents the Department's maximum exposure to credit risk in relation to those assets

(c) Net Fair Values

The carrying amount of financial assets and financial liabilities recorded in the financial statements are not materially different from their net fair values, determined in accordance with the accounting policies disclosed in note 2 to the financial statements.

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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

26. Remuneration of Senior Officers

The number of senior officers, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

	2004/05	2003/04
\$		
60,001 – 70,000	1	-
90,001 – 100,000	-	2
110,001 – 120,000	1	-
150,001 – 160,000	-	1
160,001 – 170,000	1	-

The total remuneration of senior officers is:

339	339
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The superannuation included here represents the superannuation expense incurred by the Department in respect of senior officers. No senior officers are members of the Pension Scheme.

27. Remuneration of Auditor

2004/05	2003/04
\$000	\$000

Remuneration to the Auditor General for the financial year is as follows:

Auditing the accounts, financial statements and performance indicators

24	22
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28. Related Bodies

The Department of the Registrar, WAIRC does not have any related bodies.

29. Affiliated Bodies

The Western Australian Industrial Relations Commission (WAIRC) is an affiliated body in that it received administrative support of \$5,211,000 (2004 - \$5,064,000) from the Department. The WAIRC is not subject to operational control by the Department.

The Department met all the operational expenses from money appropriated to the Department for that purpose as identified under the services titled "Conciliation and Arbitration by the Western Australian Industrial Relations Commission".

The service provides for the salaries and contingencies of Commission Members and their direct support staff and services. Details on the operations of the Commission are reported in the Chief Commissioner's Annual Report to the Minister made pursuant to section 16, subsection (2)(b) of the Industrial Relations Act 1979.

30. Trust Accounts

The Department of the Registrar, WAIRC does not hold any trust accounts.

31. Supplementary Financial Information

Write-Offs

As was in 2003/04, no amounts were written off by the Department in 2004/05.

2004/05	2003/04
\$000	\$000

32. Administered Expenses and Revenues

Expenses

Bad and Doubtful Debts

-	-
---	---

Payments to Treasury

-	-
---	---

Supplies and Services

-	4
---	---

Total administered expenses

-	4
----------	----------

Revenues

Grants and Transfers

-	-
---	---

Other revenue

-	2
---	---

Total administered revenues

-	2
----------	----------

33. Administered Assets

Current Assets

Cash assets

-	8
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Receivables

-	-
---	---

Total Administered Assets

-	8
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Department of the Registrar, Western Australian Industrial Relations Commission

Notes to the Financial Statements for the Year ended 30 June 2005

34. The Impact of Adopting Australian Equivalents to International Financial Reporting Standards (AIFRS).

Australia is adopting Australian equivalents to International Financial Reporting Standards (AIFRS) for reporting periods beginning on or after 1 January 2005. The Department of the Registrar, Western Australian Industrial Relations Commission will adopt these Standards for the first time for the year ended 30 June 2006.

AASB 1047 'Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards' requires disclosure of any known or reliably estimable information about the impacts on the financial statements had they been prepared using AIFRSs.

The information provided below discloses the main areas impacted due to the effects of adopting AIFRS. Management have determined the quantitative impacts using their best estimates available at the time of preparing the 30 June 2005 financial statements. These amounts may change in circumstances where the accounting standards and/or interpretations applicable to the first AIFRS financial statements are amended or revised.

	30 June 2005 \$000	1 July 2004 \$000
Reconciliation of Assets		
Amounts receivable for Services	252	42
Works of Art	20	20
Property, Plant, Equipment and Vehicles	785	720
Total Non current Assets under AGAAP	1,057	782
Amounts receivable for Services	252	42
Works of Art	20	20
Property, Plant, Equipment and Vehicles under AIFRS	364	359
Intangible Asset under AIFRS (i)	421	361
Total Non current Assets under AFIRS	1,057	782

(i) The Department has acquired an internally generated intangible asset that has and will continue to generate future economical benefits. The adoption of AASB 138 will result in certain reclassification from Property Plant and Equipment to intangible asset. (eg Computer Software).

Reconciliation of provisions for employee entitlements

Current Provision	1,843	2,154
Non Current Provision	341	241
Total Provisions under AGAAP	2,184	2,395
Current Provision	1,843	2,154
Non-Current Provision	339	239
Provision for On costs (ii)	2	2
Total Provisions under AFIRS	2,184	2,395

(ii) In accordance with AASB 119, the value of on costs associated with the calculation of leave liability is to be identified separately.

Appendix C

RELEVANT LEGISLATION

1. ENABLING LEGISLATION

The Department of the Registrar is a Department established under Section 35 of the Public Sector Management Act 1994.

2. OTHER ACTS

- Industrial Relations Act 1979
- Acts Amendments and Repeal (Industrial Relations) Act 1984
- Industrial Relations Legislation Amendment and Repeal Act 1995
- Labour Relations Reform Act 2002
- The Police Act
- Occupational Safety and Health Act

These Acts provide for the following Affiliated Bodies, their jurisdiction and powers:

- The Western Australian Industrial Relations Commission, the Industrial Appeal Court, Public Service Appeal Board, Railways Classification Board, the Occupational Safety and Health Tribunal and the Industrial Magistrates Court.
- The appointment of Associates by the Minister as officers of the Commission.
- The appointment of the Registrar and such number of Deputy Registrars and other officers as may from time to time be necessary for the purposes of the Act.
- The Long Service Leave Act 1958.
- Local Government Act 1960.
- Construction Industry Portable Paid Long Service Leave Act 1985.

These Acts provide for the establishment of Boards of Reference, their jurisdiction and powers with respect to Long Service Leave. As of the 16 January 1996, the Long Service Leave Act 1985 no longer provided for the establishment of Boards of Reference.

3. LEGISLATION ADMINISTERED

The Department of the Registrar does not administer any legislation.

4. LEGISLATION IMPACTING ON DEPARTMENTAL ACTIVITIES

The Industrial Magistrates Courts (General Jurisdiction) regulations 2005 commenced on the 1st May 2005 and replaced the Industrial Magistrates Courts (General Jurisdiction) regulations 2000.

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The Industrial Relations (General) Regulations 1997 were amended commencing from 29 June 2004 to provide for a procedure and prescribed forms for notice initiating bargaining and response to notice initiating bargaining.

The Industrial Relations Commission Regulations 1985 were amended to incorporate the Occupational and Safety Health Tribunal and procedures and prescribed forms for the referral of matters to the Tribunal.

In the performance of its functions, the Department complies with the following relevant written laws:

Financial Administration and Audit Act 1985
Public Sector Management Act 1994
Salaries and Allowances Act 1975
Equal Opportunity Act 1984
Occupational Safety and Health Act 1984
Workplace Agreement Act 1993
Minimum Conditions of Employment Act 1993
Industrial Relations Act 1979
Library Board of Western Australia Act 1951
Disability Services Act 1993; and

In the financial administration of the Department, we have complied with the requirements of the Financial Administration and Audit Act 1985 and every other relevant written law, and exercised controls which provide reasonable assurance that the receipt and expenditure of moneys and the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions.

At the date of signing, we are not aware of any circumstances which would render the particulars included in this statement misleading or inaccurate.

The following other written laws or policies also impact on the Department's activities:

- Circulars to Chief Executive Officers (Circulars to Ministers);
- Code of Ethics;
- Industrial Arbitration Act (W.A. Industrial Appeal Court) Regulations 1980;
- Industrial Relations (Industrial Magistrates Courts) Regulations 1980;
- Industrial Relations Commission Regulations 1985;
- Public Sector Standards;
- Public Service Administrative Instructions;
- State Supply Policy;
- Treasurer's Advance Authorisation;
- Treasurer's Instructions, and written law affecting agencies and activities subject to audit by the Auditor General.
- Labour Relations Reform Act 2002
- The Police Act
- Occupational Safety and Health Act

Appendix D

A BRIEF HISTORY OF THE DEPARTMENT OF THE REGISTRAR WA INDUSTRIAL RELATIONS COMMISSION

1900	5 Dec	Conciliation and Arbitration Act Established the Registrar of Friendly Societies who was the Registrar of industrial unions Industrial Registrar serviced the Arbitration and was part of the Crown Law Department
1900	5 Dec	E T Owen appointed Registrar
1905	16 Nov	Registrar appointed federal Deputy Registrar under federal act
1909	28 Aug	S Bennett appointed Registrar
1922	1 Mar	Union registrations passed from Registrar of Friendly Societies to Clerk of the Court of Arbitration
1922	1 Mar	FE Walsh appointed Registrar
1924		Registry functions under Trade Union Act passed from Registrar of Friendly Societies to Registrar of Industrial Unions
1939	1 June	R A Wood appointed Registrar
1948		s 166 created office of Assistant Registrar
1949	25 May	J H Bogue appointed Registrar
1960	26 Oct	S C Bruce appointed Registrar
1963		Amendment separated arbitral and judicial functions by creating Industrial Appeal Court and Industrial Commission with Chief Commissioner and 3 other Commissioners
1963	17 Oct	R Bowyer appointed Registrar
1964		Industrial arbitration Act 1963 transferred the Industrial Registrar from the Crown Law Dept to the Department of Labour and Industry
1965	Sep	Industrial Commission moved from Supreme Court buildings to new premises in Murray Street
1971	10 Feb	Roy (Rex) Ellis appointed Registrar
1977	10 Jan	Federal commission opened office in Perth and state registrar ceased to be federal deputy Registrar
1981	2 Feb	Keith Scapin appointed Registrar
1983	26 Aug	Confirmation from Registrar that Commission could operate efficiently with existing staffing level of 28 if administratively autonomous
1983	1 Sep	Registrar becomes de facto autonomous except for accounting functions, although continued to be part of the Department of Industrial Affairs
1984	1 July	Preparation of budget estimates taken over by Registrar
1985	April	Commission's establishment moved under the Department of Employment of Training but still remained on a defacto autonomous footing
1985		Registrar took over registry functions for Promotion Appeals, Railways Classification Board, Public Service Arbitrator and Government School Teachers Tribunal
1986	1 July	Registrar took over accounting system from Department of Occupational Health and the Registrar became the Accountable officer
1987	13 Oct	John G Carrigg appointed Registrar
1989	21 Aug	Department of the Registrar established with Registrar as CEO
1995	19 July	Commission relocated from Supply House in Hay Street, to 111 St George's Terrace
1997	8 July	John Spurling appointed Registrar
1999	1 July	Began providing Registry services for the Australian Industrial Registry
2002	15 Sep	Began registration process for Employer – Employee Agreements
2003	15 Jun	Appointed special deputy registrars to work directly with Commissioners on claims concerning unfair dismissal and denial of contractual benefits
2004		Occupational and Safety Health Tribunal established within the Commission