



VICTORIA GOVERNMENT GAZETTE.

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[1949

Factories and Shops Acts.

DETERMINATION OF THE HOSPITAL PHARMACISTS BOARD.

NOTE.—This Determination applies to the whole of the State of Victoria.

IN accordance with the provisions of the Factories and Shops Acts, the Wages Board appointed to "determine the lowest prices or rates which may be paid to any person or persons or classes of persons, employed in dispensing, compounding, or selling medicines, drugs or medicinal preparations in hospital dispensaries" has made the following Determination, namely:—

1. That as from the beginning of the first pay period to commence in January, 1949, the last previous Determination of this Board shall be revoked and replaced by this Determination.

2.

Apprentices.				Other Employees.			
WAGES PER WEEK OF 40 HOURS.				WAGES PER WEEK OF 40 HOURS.			
				£ s. d.			
1st year's experience	1	11	0	
2nd "	"	"	"	2	16	0	
3rd "	"	"	"	4	1	0	
4th "	"	"	"	5	5	0	
5th "	"	"	"	6	15	0	
PROPORTION.							
One apprentice to every three or fraction of three workers receiving not less than the minimum wage.							
Where the term of apprenticeship is four years, and the apprentice has not been successful in completing his examinations, he may, with the permission of the Secretary for Labour and the Pharmacy Board be bound for a further period not exceeding one year.							
				Chief Pharmaceutical Chemist— (i.e. A pharmaceutical chemist in charge of the pharmacy department of a hospital.)			
				(a) Where four or more full time pharmaceutical chemists are normally employed .. 14 0 0			
				(b) Where two or three full time pharmaceutical chemists are normally employed .. 13 0 0			
				(c) Where he is the only pharmaceutical chemist employed .. 12 10 0			
				Senior Pharmaceutical Chemist .. 11 5 0 Where three or more full time pharmaceutical chemists are normally employed, one shall be a Senior Pharmaceutical Chemist, and shall take charge of the pharmacy department during the absence of the Chief Pharmaceutical Chemist			
				Other Hospital Pharmaceutical Chemist 1st year's experience as such .. 10 10 0 2nd " " " " .. 10 15 0 Thereafter " " " " .. 11 0 0			

MIXED FUNCTIONS.

3. A pharmaceutical chemist (other than a Senior Pharmaceutical Chemist) called upon to perform for a period of not less than one week, or more than nine weeks, duties for which a higher rate is provided in clause 2 hereof shall be paid such higher rate whilst he is so required to act.

ORDINARY HOURS OF WORK.

4. The ordinary hours for a week's work shall be 40.

TIMES OF BEGINNING AND ENDING WORK.

5. The ordinary spread of hours shall be between the following hours:—

Time of Beginning.	Time of Ending.
9 a.m.	6 p.m. on each of the five ordinary working days in the week.
9 a.m.	1 p.m. on Saturday.

The hours for a day's work shall be continuous except for a meal break as proscribed in clause 14.

OVERTIME.

6. The following rates shall be paid for all work done:—

Outside the times of beginning and ending work } Time and a half.
 Within the times of beginning and ending work, in excess of 40 hours in any week }

WEEKLY WAGE.

7. An employee (other than a casual employee) shall be paid the full weekly wage fixed in this Determination irrespective of the number of hours worked not exceeding 40 per week.

CASUAL LABOUR.

8. A casual employee (i.e., a person employed for not more than 26 hours in any one week) shall be paid at the rate of time and a half.

RELIEVERS.

Definition.

9. (a) A reliever is a temporary employee who is called upon to relieve any employee or employees during his, her, or their absence from work for any cause, for a period not exceeding three months.

Wages.

(b) A reliever shall be paid not less than the ordinary rate prescribed in clause 2 for the class of work done, with the addition of 10 per cent.

Distant Jobs.

(c) Where a reliever cannot conveniently return to his or her home on the completion of each day's work he or she shall have reasonable accommodation arranged and paid for by the employer. In addition he or she shall be entitled to be re-imbursed fares necessarily expended in travelling to the job, and in returning to his or her home town on its completion. In the case of train travel such fares shall be first class.

Fares for Jobs, Other than Distant Jobs.

(d) Where a reliever can conveniently return to his or her home on the completion of each day's work, he or she shall be paid fares in excess of 1s. per day reasonably expended in travelling between his or her home to and from the job.

DEDUCTION FOR BOARD AND LODGING.

10. (a) Where an employee is required to reside at the hospital a sum of not more than 20s. per week may be deducted from his or her wages for board and lodging.

(b) Where an employee is required to live in a residence provided for such purpose by the hospital by which he is employed, and board is not provided for him a sum not exceeding 10% of his ordinary wage may be deducted as rent for such residence.

MEAL ALLOWANCE.

11. When overtime in excess of one hour is worked after the usual time of ceasing work for the day, the employee shall either be supplied with a meal, or paid an allowance of 3s. 6d. in lieu thereof.

SPECIAL RATES.

12. Double time shall be the special rate payable for all work done on Sundays, and the days observed as New Year's Day, Australia Day, Labour Day, Good Friday, Easter Monday, Anzac Day, King's Birthday, Melbourne Cup Day (within a radius of 20 miles of the G.P.O. Melbourne) Christmas Day, and Boxing Day; and such other days as may be proclaimed as Public Holidays by Act of Parliament or Proclamation. Provided that the Tuesday following Easter Monday, and the day following Boxing Day, should such following day be other than a Saturday, shall not be deemed to be Public Holidays, and the penal rate herein proscribed shall not be payable whether such days are so proclaimed or otherwise.

APPRENTICE NOT OBLIGED TO WORK OVERTIME.

13. An apprentice shall not be required to work overtime unless he or she so desires.

MEAL BREAK.

14. A meal break of not less than 45 nor more than 60 minutes shall be allowed daily (Monday to Friday inclusive) to each employee.

REST PERIOD.

15. At a time suitable to the employer a rest interval of ten minutes shall be given to each employee during each morning and afternoon and shall be counted as time worked.

UNIFORMS.

16. Each employee shall be provided with a minimum of two washable coats per week. Such coats shall remain the property of the employer and be laundered free of cost to the employee. Where a reliever is required to provide and launder his or her own coats he or she shall be paid an allowance at the rate of 5s. per week.

TIME BOOK.

17. Each employer shall provide and cause to be kept a time book in the pharmacy department or other suitable place in which each pharmaceutical chemist shall daily enter his or her daily starting and finishing times. Such time book shall be available for inspection to the Secretary of the Federated Pharmacists Assistants' and Dispensary Employees' Guild.

SICK LEAVE.

18. (a) Where an employee is disabled by personal ill health or accident, proof of which is given to the employer by the production of a certificate from a legally qualified Medical Practitioner, statutory declaration, or other evidence satisfactory to the employer, within 48 hours of the employee's consequential absence, he or she shall be entitled, on account thereof, without deduction of pay at ordinary rates to absent himself or herself as follows:—

- (i) During the first year of service in an institution—one day for each month of service.
- (ii) During the second, third, and fourth years of service in an institution—fourteen days in each year.
- (iii) Thereafter—twenty-one days in each year.

Sick leave shall be in addition to the annual leave provided in clause 19.

Provided that an employee may be absent through sickness for one day without furnishing evidence of such sickness as provided in sub-clause (a) hereof on not more than three occasions in any one year of service.

(b) If the full period of sick leave as prescribed in sub-clause (a) hereof is not taken in any year, such portion as is not taken shall be cumulative from year to year up to a period not exceeding sixty-three days, which shall be the maximum amount of leave to which an employee shall be entitled in any year without deduction of pay.

For the purposes of this sub-clause, service prior to the 1st August, 1947, shall be disregarded.

(c) Notwithstanding any other provision in this clause an employee who contracts an infectious disease in the course of his or her duties and same having been certified to by the Medical Superintendent or by a Medical Practitioner approved by the institution shall receive full pay during the necessary period off duty up to but not exceeding a period of three months.

ANNUAL LEAVE.

Period of Leave.

19. (a) An employee who has been in the service of the same employer for a period of not less than twelve months shall be granted three weeks' leave without deduction of pay.

Annual Leave Exclusive of Public Holidays.

(b) The annual leave prescribed in sub-clause (a) hereof shall be exclusive of any of the holidays prescribed by clause 12 hereof and if any such holiday falls within an employee's period of annual leave and is observed on a day which in the case of that employee would have been an ordinary working day there shall be added to the period of annual leave time equivalent to the ordinary time which the employee would have worked if such day had not been a holiday.

Leave to be Taken.

(c) The annual leave provided for by this clause shall be allowed and shall be taken and except as provided by sub-clause (g) hereof payment shall not be made or accepted in lieu of annual leave.

Time of Taking Leave.

(d) Annual leave shall be given at a time determined by mutual agreement between the employer and the employee within a period not exceeding three months from the date when the right to annual leave accrued and after not less than two weeks' notice to the employee.

Leave Allowed Before Due Date.

(e) An employer may allow annual leave to an employee before the right thereto has accrued due, but where leave is taken in such a case a further period of annual leave shall not commence to accrue until after the expiration of the twelve months in respect of which annual leave had been taken before it accrued.

Where leave has been granted to an employee pursuant to this sub-clause before the right thereto has accrued due and the employee subsequently leaves or is discharged from the service of the employer before completing the twelve months' continuous service in respect of which the leave was granted the employer may from whatever remuneration is payable to the employee, deduct 3/49 of a week's pay for each week required to complete the period of twelve months' service.

Payment for Period of Leave.

(f) Each employee before going on leave shall be paid for the period of such leave provided the period is not less than one week.

Proportionate Leave.

(g) Where the employment of any employee is terminated at the end of a period of employment of less than twelve months the employer shall forthwith pay to the employee, in addition to all other amounts due to him, an amount equal to 3/49 of his ordinary pay for that period of employment.

PAYMENT OF WAGES.

20. Wages shall be paid not later than the time for finishing work on Thursday in each week.

TERMINATION OF EMPLOYMENT.

21. Except in a case where an employee or an employer has been guilty of misconduct, or where an employee has been engaged temporarily for a period not exceeding six weeks in duration, seven days' notice of termination of employment shall be given by either party or one week's wages paid or forfeited, as the case may be, in lieu thereof.

PERIODICAL ADJUSTMENT OF WAGES.

22. The wages rates set out in clause 2 are based upon the following basic wage and pursuant to the provisions of section 21 of the *Factories and Shops Act 1934*, the Board hereby determines that such rates shall be automatically adjusted as prescribed by clause 23. Provided that the wages of apprentices shall be adjusted proportionately to adjustments of the basic wage, such adjustments to be to the nearest 3d., half or less than half of 3d. to be disregarded.

Basic Wage.

Place.	Needs Basic Wage. (Adjustable).	Loading (Constant).	Total Basic Wage.	Index Number Set Assigned.
	£ s. d.	s. d.	£ s. d.	
Throughout the State	5 14 0	6 0	6 0 0	Melbourne

ADJUSTMENT OF BASIC WAGE.

23. (a) For the purposes of this Determination, the expression "Commonwealth Statistician's 'all items' retail price index numbers" or any like expression means the numbers stated to be such index numbers in any document purporting, and not proved to be wrongly so purporting, to be printed by the Commonwealth Government Printer or to be signed by or on behalf of the Commonwealth Statistician.

(b) Until the beginning of the first pay period to commence in February, 1949, the amounts of the basic wage shall be as prescribed in clause 22.

(c) During each future successive period beginning with the first pay period to commence in a February, a May, an August, or a November, the amount of the needs basic wage shall be adjusted by the following method namely, by multiplying the last published Commonwealth Statistician's "All Items" retail price index number by the factor .087 taken to one place of decimals, the resultant whole number being the amount of the basic wage expressed in shillings, but should the decimal number reach .5 or more the basic wage shall be taken to the next higher shilling.

A. V. BARNES, J.P., Chairman.

J. W. RYAN, Secretary.

Melbourne, 17th December, 1948.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing the source documents, journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of cash flows. It explains how to calculate net income, net loss, and other key financial metrics. It also discusses the importance of comparing the current period's performance with the previous period and with industry benchmarks.

The fourth part of the document discusses the role of the accountant in the business. It highlights the importance of providing accurate and timely financial information to management and other stakeholders. It also discusses the ethical responsibilities of accountants and the need to maintain confidentiality and objectivity.

The fifth part of the document provides a summary of the key points discussed in the document. It reiterates the importance of accurate record-keeping, the accounting cycle, the preparation of financial statements, and the role of the accountant. It also provides some final thoughts on the future of accounting and the need for continuous learning and adaptation.