



VICTORIA GOVERNMENT GAZETTE.

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WEDNESDAY, AUGUST 30.

[1950

LOCAL GOVERNMENT ACTS.

At the Executive Council Chamber, Melbourne, the twenty-second day of August, 1950.

PRESENT :

His Excellency the Governor of Victoria.

Mr. Lind	Mr. Moss
Mr. Brose	Mr. Mitchell
Mr. Swinburne	Mr. Harvey.

FORMS OF BOOKS OF ACCOUNT AND RATEBOOK AND ANNUAL STATEMENT

(WITH INSTRUCTIONS AND EXPLANATORY NOTES).

IN pursuance of the powers conferred by the Local Government Acts, His Excellency the Governor in Council doth by this Order appoint the following as the form of books to be kept by every municipal council in which true and regular accounts shall be entered of all sums of money received and paid on account of and for the municipality, and of the several purposes for which such sums of money have been received and paid, and the form or forms in which the ratebook may be kept other than the form given in the Twentieth Schedule to the *Local Government Act 1946*, and the form or forms in which the annual statement showing the financial position of the municipality shall be prepared, such forms to be in lieu of the forms prescribed by Order of the Governor in Council made on the 16th September, 1919, and published in the *Government Gazette* of the 24th September, 1919, which forms are hereby rescinded.

GENERAL MUNICIPAL ACCOUNTS.

EXPLANATORY.

1. Municipal Fund comprises the ordinary revenue of the municipality, including rates, tolls, moneys received by the council under any grant or appropriation by Act of the Parliament of Victoria not containing any different provision; and all other moneys which the council may receive under or in pursuance of the Local Government Act or any other Acts, not being the proceeds of any loan.

The Fund shall be applied towards the payment of all expenses necessarily incurred in carrying the Local Government Acts into execution, and of doing or performing all acts and things which the council is or shall be, by such Acts or any other Act, empowered or required to do or perform.

DIVISION OF ACCOUNTS.

2. For accountancy purposes, the accounts shall be divided as follows, viz. :—

(a) Municipal Fund—

(i) General Account, which shall comprise all ordinary revenue and expenditure, except that included in accounts under Clauses (ii) and (iii) hereof;

- (ii) Undertakings such as Gas, Electricity, &c., for which separate accounts are kept;
- (iii) Accounts for Private Street Construction and Special Improvement Charges.

(b) Loan Accounts.

GENERAL PRINCIPLES.

3. The Income and Expenditure basis of accounting shall be applied, where possible, in the keeping of municipal accounts. Under this method, all financial transactions during the period shall be included, irrespective of whether cash relating thereto has been received or paid.

THE ESTIMATES—GENERAL ACCOUNT.

4. The Estimates shall be in accordance with Form 1 hereof or in a form to the like effect.

5. *Instructions for the Preparation of the Estimates:—*

- (a) Details comprising the totals for the main headings or sub-headings shall be shown thereunder or on supporting schedules. Exclude shillings and pence.
- (b) If, at the time of preparing the Estimates, the figures showing expenditure and revenue for the previous year are not available, then an estimate of such figures shall be included.
- (c) Trust receipts and payments should not appear in these Estimates.
- (d) (i) All estimates of expenditure shall be included under main headings and sub-headings to correspond with those in the annual Statement of Accounts.
- (ii) In arriving at the amount of each item, any estimated contra of a minor nature should be deducted from the item to which it refers.
- (e) Where portion of the liability for interest or redemption of loans is refundable, only the net amount payable should be extended to the "Estimated" column. Unless details are shown on a supporting schedule, show:

Loans	..	Redemption	..	£	
		Less Refundable	..	£	£

- (f) Where a deficit in any other account is increasing or is not likely to be met from future operations, provision should be made in the Estimates to liquidate such deficit.
- (g) Any amount for transfer to a separate bank or investment account as a provision for plant replacements, &c., shall be included in the estimates of expenditure.
- (h) Any surplus in any other account, in excess of requirements, should be transferred to General Account.

SUBDIVISIONAL ACCOUNTS.

6. The keeping of subdivisional accounts is not recommended, but in preparing the Estimates and in expending moneys received from rates, care must be taken that the provisions of the Act are observed in regard to the expenditure of half the net income of each subdivision in such subdivision and, where general rates of differing amounts in the pound are levied, that the whole of such additional moneys in excess of the lowest general rate is expended in the subdivisions from which received.

The Act defines "Net Income" for this purpose as the balance after subtracting from the amount of general rates received in any year all sums paid or payable out of the municipal fund on account of any loan and to any sinking fund formed under the provisions of any Act to secure the liquidation of any loan.

Example:

				SUBDIVISION.			
				A.	B.	C.	Total.
General Rate in £				2s.	2s. 6d.	3s.	
				£	£	£	£
Rates received	..	..	..	500	700	660	1,860
Excess amount to be wholly expended in subdivision	..	..	..	..	140	220	..
Amount for calculation of Net Income	..	..	..	500	560	440	1,500
Rates received, based on lowest subdivisional rate in £	..	..	..	..	..	..	1,500
<i>Less</i>							
Loan Redemption	..	..	..	..	..	200	
Interest on Loans	..	..	..	..	..	100	
							300
Net Income	..	..	..	..	..	..	1,200
Half of Net Income	..	..	..	..	..	..	006

<i>Apportionment of Half Net Income.</i>	<i>Excess by reason of higher rate.</i>	<i>Minimum amount to be expended in subdivision.</i>
£	£	£
A. $\frac{500}{1500}$ of 600 = 200	..	20
B. $\frac{560}{1500}$ of 600 = 224	140	364
C. $\frac{440}{1500}$ of 600 = 176	220	396

7. Where the council resolves that subdivisional accounts be kept, the following basis is recommended :—

- (1) Credit to the account of each subdivision revenue and rates applicable thereto.
- (2) Apportion revenue of a general nature in accordance with rateable value of property within the respective subdivisions.
- (3) Debit to the account of each subdivision :—
 - (a) expenditure on any works or matter within the subdivision ;
 - (b) expenditure of unequal benefit in proportion to the benefit derived.
- (4) Debit expenditure of a general nature, also expenditure on all main roads and on such parks and facilities available to the general body of ratepayers, in proportion to the rateable value of property within the subdivisions.
- (5) Carry forward to the following year surpluses or deficits in the accounts of the respective subdivisions.

RATE BOOK.

8. The rate book shall contain a full and detailed record of the particulars of all rateable properties in the municipal district and their respective rateable values.

9. It shall be the duty of the municipal clerk to have test checks made with parish plans and other information at his disposal, to ensure, as far as possible, that all rateable properties are included.

10. The municipal clerk shall cause to be prepared each year a statement reconciling the total valuations with the total for the previous year.

11. (1) (a) Form 2 is to the like effect of the Form of Rate shown in the Act.
- (b) The rate book may be in two sections as shown in Form 3. The register of rateable properties, Section A, may be constituted of cards or loose leaves.
- (c) Where copies of the rate assessment notices, with amounts paid and abandoned recorded thereon, are suitably bound at or before the close of the rate period, and are retained as a permanent record of the rate, a detailed summary of the rate under the headings of information shown hereunder, duly sealed by the Council, together with an account of the rate in totals, may be substituted for Section B of Form 3 hereof.

Assessment Number.	Property Number.	Value for Rating.	Current Rates Due.	Arrears Brought Forward.	Arrears Carried Forward.

- (d) A rate book constituted of cards or loose leaves may be in accordance with Form 4 or to the like effect.

CERTIFICATES FOR CARDS OR LOOSE LEAF
RECORDS AND SEALING OF RATE.

- (2) Where the rate book or part thereof is constituted of cards or loose leaves, the following certificates respectively shall be placed before the first card or leaf of such book or part, viz. :—

FOR FORM 3, SECTION A.

- (3) (a) *Certificate of Rateable Properties and Valuation.*

This is to certify that cards numbered to (inclusive) constitute the Register of Rateable Properties, being portion of the Rate Book of the Municipality of, for the period ending 19....., and the total rateable valuation of such properties is £.....

Signed G.H.,
Clerk of the Municipality.

Date.....

The common seal of the of
was hereunto affixed this day of.....
19.....

Signed A. B.,
C. D.,
E. F.,
Councillors of the.....
of
(SEAL)

Countersigned G. H.,
Municipal Clerk.

- (b) After the close of the period, a certificate in the following form, or adapted to suit the circumstances, shall be attached to that referred to in Clause 11 (3) (a) hereof, viz. :—

Certificate of Changes in Valuation.

This is to certify that the total valuation of rateable properties in the Register of Rateable Properties of the Municipality of..... was increased (or decreased) by the amount of £..... by a Supplementary Valuation (or, if other cause, to be stated) as referred to in a return by the valuer dated..... 19....., and that the alterations have been incorporated in the Register in accordance with such return.

Signed G. H.,
Clerk of the Municipality.

Date.....

CERTIFICATE FOR RATE BOOK CONSTITUTED OF CARDS OR
LOOSE LEAVES.

- (4) (a) This is to certify that the general rates levied by the Municipality of..... on the day of, 19....., by a Rate of pence in the pound, by virtue of the *Local Government Acts* for the period ending, 19....., are recorded on the rate cards numbered from to (inclusive), and that such rates total £.....

Signed G. H.,
Clerk of the Municipality.

Date.....

Note.—In the case of a differential general rate, or extra or separate rate, make the necessary adaptations of the form, and in the latter case add description of the portion of the District for which extra or separate rate is made.

The Common Seal of the Municipality of.....
was hereunto affixed this..... day of
19.....

Signed A. B.,
C. D.,
E. F.,
Councillors.
(SEAL)

Countersigned G. H.,
Municipal Clerk.

- (b) At the close of the period, a certificate in the following form for amendments or alterations, duly sealed by the Council, shall be attached to the certificate referred to in the previous sub-clause, viz.:—

This is to certify that the total rates levied by the municipality of..... on the day of..... 19....., by a Rate of pence in the pound by virtue of the *Local Government Acts* for the period ending 19....., have been increased (or decreased) by the amount of £..... by a Supplementary Valuation (or, if other cause, to be stated) as referred to in a return by the valuer dated 19....., and the alterations in the Rate Book are in accordance with such return.

Signed G. H.,
Municipal Clerk.

Date.....

12. Interest on Rates shall be treated as revenue when received. In addition, interest due on arrears of rates at the close of the year shall be calculated and recorded and the total, after deducting any reserve for bad and doubtful amounts, shall be included as revenue.

ACKNOWLEDGMENT, RECORDING, AND BANKING OF MONEYS.

13. The receipt of all moneys shall be acknowledged by the issue of official receipts, licences, certificates, or other money forms applicable to the particular transaction.

14. Receipts may be issued by means of cash registers, receipting machines, or by hand or typewritten forms.

15. Receipt books shall be kept in the custody of a responsible officer, who shall keep a record thereof in a register for that purpose. (Form 5.)

16. Receipt books shall have carbon counterfoils and each class of receipt shall have its own consecutive numbers. The words "Office Copy Only" shall be printed conspicuously on every counterfoil which is similar to the original, or which might otherwise be construed as a receipt.

17. Receipts shall indicate the mode of payment, that is, whether by cash, cheque, postal note, &c. If by cheque, other than that of the payer, particulars thereof shall be recorded.

18. The original of every receipt cancelled or written for record purposes only, shall be retained for production to the auditor. At the time each such receipt is prepared, there shall be stamped or written across the face thereof the word "Cancelled" or the words "Office Record Only", as the case may be.

19. Every collector shall keep an accurate and chronological account of the receipt and disposal of moneys received by him.

20. Where several receipt forms are printed to each page of the receipt book, the counterfoil may be used as the collector's cash book. (For an example of a receipt-cash book for rates see Form 6.)

21. Every collector, when paying over moneys, shall prepare a statement showing the first and last receipt numbers, the total received and an allocation of the amount to the respective ledger accounts.

22. A summary of all cash received shall be prepared from the collectors' statements and entered in a general cash book. Such summary should correspond with the amount banked.

23. The general cash book may be in columnar form, or the amounts for each ledger account may be grouped for the month or such other period as may be convenient. (See Forms 7 and 8.)

24. The bank deposit slip shall be prepared with a carbon duplicate. Each duplicate must be presented with the original at the time of banking, to be stamped and initialed by the banker. One deposit slip covering all bank accounts is recommended.

ACCOUNTS FOR GOODS AND SERVICES SUPPLIED BY THE COUNCIL.

25. Invoices, numbered consecutively and with carbon counterfoils shall be prepared for goods and services supplied by the council at the time such goods or services are supplied.

EXPENDITURE.

26. The Estimates should be adhered to as closely as possible and the amount of expenditure each year should be kept within the limits of available resources.

27. The source for postings of expenditure to the general ledger will depend on whether expenditure is treated as such when paid or incurred. If the amounts paid are posted, it will be necessary to bring to account any unpaid amounts at the close of the year. This will be done by debiting the various expenditure accounts concerned and crediting a Sundry Creditors' Account. The entry will be reversed as at the 1st October. Where the system of treating expenditure as such when incurred is in operation, postings to the general ledger accounts will be made from other sources. For example, the various nominal accounts to which stores issued are allocated would be debited and stores account credited.

28. *Creditors' Control Account.*—Stores Account for goods into store and other nominal accounts for purchases charged direct, would be debited in respect of total net purchases for each period and Sundry Creditors' Account would be credited. The total payments to, and allowances by creditors would be debited to Sundry Creditors' Account. The balance of this account should agree with the total of the balances in the creditors' ledger. Any other entries affecting the accounts in the creditors' ledger would have to be responded to in the creditors' control account.

29. *Accounts for Payment.*—Accounts shall be listed for presentation to the Finance Committee or Council with the total amount due to each payee shown to correspond with the cheque drawn. Except that an open cheque may be drawn for the reimbursement of petty cash expenditure or for the total amount of wages or salaries, every account in excess of £2 shall be paid by a separate cheque, drawn to the order of the payee, crossed, and denoted "Not Negotiable".

30. The chairman or councillor shall sign a list of the accounts passed for payment, and the entry in the minutes relating to the resolution authorizing the payment of such accounts shall specify the total amount so authorized.

31. In preparing accounts for payment, the following procedure is recommended, viz. :—

- (1) *Accounts with tradesmen.*—The tradesman's statement with invoices and delivery dockets attached is a sufficient voucher, and the following particulars should be placed on the statement or a summary of the invoices by means of a rubber stamp :—

Quantities and Prices (a)	Signatures or Initials Required :—
Certified ..	(a) Checking officer ;
Allocation } (b)	(b) Municipal Clerk or Engineer ;
Passed for Payment (c)	(c) Member of Council or Finance Committee.

(The invoice or statement should not be returned to the tradesman, but a covering note with the cheque should request an official receipt in acknowledgment.)

- (2) In respect of certain sums payable without invoices, such as rents and transfers to other accounts, there should be sufficient information and, if necessary, a separate voucher for each cheque to enable the Finance Committee or the Council to ascertain that the transactions are in order.

- (3) Salaries and wages sheets shall be certified.

- (4) For works contracts, appropriate certificates shall be attached as to the value of work completed, the amount already paid, and the amount recommended for payment.

WAGES.

32. In respect of wages, the following information shall be kept, viz. :—

- (1) Time sheets.
- (2) Wages sheets for each period, showing wages earned, tax and other deductions and an allocation of the gross amount to the appropriate ledger accounts.
- (3) A record of wages earned, tax and other deductions in respect of each employee.

STORES—TOOLS AND PLANT.

33. An effective control of stores, tools, and plant shall be kept. Store-yards and depots shall be securely fenced and locked and keys shall be issued only to responsible employees. Subsidiary books for stores and tools shall be kept to provide :—

- (1) A chronological record of all articles received into store, whether from suppliers or as returns.
- (2) Similar records of articles issued.
- (3) A record showing quantity and cost of each article, received, issued, and remaining in store.

An inventory of stocks, tools, and plant shall be made periodically, but at least at the end of every year.

CONTRACTS FOR WORKS.

34. A contract register shall be kept to record particulars of all contracts entered into, including extras, deductions, payments, and deposits.

35. When a contract is entered into, the amount involved shall be credited to Contractors' Account and debited to a contract works account. Extras should be treated similarly, while the reverse entry will be made for deductions. Payments will be debited to Contractors' Account. At the close of the year the value of the work not completed shall be debited to Contractors' Account and credited to the contract works account. This entry will be reversed as at 1st October and the amount should be taken into account in framing the new estimates. At the close of each year, the amount of Contract Works account shall be allocated to appropriate asset or expenditure accounts for subsequent transfer to Revenue Account.

PETTY CASH EXPENDITURE.

36. Petty Cash shall be kept on the imprest system. Expenditure shall be allocated to the respective ledger accounts, either at the time reimbursement is made or at the close of the year.

RESERVE FUNDS.

37. Any reserve fund for plant replacements, &c., shall be established only by transfer from General Account to a separate bank or investment account, after first providing for the amount on the estimates of expenditure. The amount transferred shall be charged to Revenue Account as "Reserve for Plant" or other appropriate account under "Transfers to Other Council Funds" and when plant is purchased, the amount involved shall be first credited to Revenue Account under "Transfers from Other Council Funds" and the cost of plant charged against Revenue Account under "Council Properties".

The amount of any Reserve Fund at 30th September shall be included in the Revenue Section of the Balance Sheet, with Reserve Fund (state purpose) on the liabilities side and the Separate Bank or Investment Account as an asset.

LOAN ACCOUNTS.

38. A separate bank account shall be kept for each loan.

39. Open in a loans ledger, accounts necessary to record the whole of the loan transactions, including a separate account for each scheduled work.

40. Allocate charges such as discount and brokerage to the works accounts. Pay interest received from the investment of loan funds to General Account in all cases where loan redemption and interest are charged to that account.

41. Recoup any excess expenditure on any item in loan schedule from General Account and credit the amount to the account for such item.

42. Close the works' accounts by transferring the balances, representing loan expenditure, to the Loan Expenditure Account.

43. If, after completion of the purposes for which the loan was raised, there are unexpended bank balances in more than one loan account, these may be transferred to one "Unexpended Loans" bank account until dealt with in accordance with the provisions of the Act.

**TREATMENT OF THE ACCOUNTS IN CAPITAL SECTION OF THE
GENERAL LEDGER.**

44. *Example—Loan, £8,000 :—*

—	Estimate.	Cost.	General Account Contribution.	Loan Expenditure.
	£	£	£	£
Shire Offices ..	4,000	4,100	100	4,000
Plant ..	1,000	950	..	950
Park ..	1,200	1,260	60	1,200
" A " Bridge ..	1,100	1,180	80	1,100
" B " Road ..	700	640	..	640
	8,000	8,130	240	7,890
Bank Balance ..	..	..	..	110
				8,000

JOURNAL ENTRIES.

Fixed Assets—		£	£	£
Shire Offices ..	Dr.	4,100		
Plant ..	Dr.	950		
Park ..	Dr.	1,260		
			6,310	
Capital Account—				
" A " Bridge ..	Dr.	1,100		
" B " Road ..	Dr.	640		
			1,740	
Unexpended Loans ..	Dr.	..	110	
Loans Account—				
Loan No.	Cr.	..	..	8,000
Capital Account—				
General Account Contributions—				
For Shire Offices ..	Cr.	100		
Park ..	Cr.	60		
			..	160
			8,160	8,160

In respect of loan works in progress at balancing date, the following entries are sufficient :—

Loan No. Bank Account *Dr.*
(Balance in bank)

Loan No. Works Account *Dr.*
(Expenditure on works in progress)

To Loans Account *Cr.*

When works are completed and adjustments made in respect of costs in excess of estimates for scheduled works, debit cost of completion to Loan No. Works Account and credit amount to Loan No. Bank Account. Transfers shall then be made from Loan No. Works Account to appropriate asset or expenditure accounts.

LIQUIDATION OF LOANS.

45. Open an account for each loan in a loans register. Credit the account with the amount of the loan and debit it with principal repayments. The total loan redemption payments for the year shall be debited to Loans Account in the general ledger. The total of the balances of all loan accounts should then agree with the balance of Loans Account.

REGISTERS.

46. *Deeds.*—Full particulars of titles, insurance policies, and other securities shall be entered in a register for that purpose, each class of security to be kept in a separate section.

Land and Improvements.—Particulars of land and capital improvements thereon shall be kept in a register for that purpose. (Form 9.)

Plant.—Particulars of all plant purchased, disposed of, and on hand shall be kept in a register for that purpose. (Form 10.)

**HEADINGS AND SUB-HEADINGS OF INFORMATION WHICH WHERE
APPLICABLE ARE TO BE SHOWN IN OR ON SUPPORTING SCHEDULES
TO THE ESTIMATES AND GENERAL ACCOUNT FOR THE YEAR.**

EXPENDITURE.

PUBLIC WORKS AND SERVICES—

Roads, Streets, and Bridges—

Construction and Maintenance (including Joint Works).
Council's proportions, &c., of C.R.B. works.
Country Roads Board Contribution.
Cleaning and Watering.
Lighting.
Drainage Works.

Health—

Administration.
Sanitary and Garbage.
Infectious Diseases.
Contributions to hospitals for treatment of infectious diseases.
Infant Welfare.
Analysts' Fees.
Ambulance.
Other (Home helps, &c.).

Council Properties—

Markets.
Halls.
Libraries.
Parks, Gardens, Baths, and other Recreational Facilities.
Pounds.
Weighbridges.
Land, Buildings, Plant and Equipment, not elsewhere included.
Plant Operating Expenses . . . } Where not charged to works.
Furniture and Equipment Maintenance }
Materials—Loss or Purchase. (Loss may be charged to main account
or accounts to which materials issued.)
Other (*re* Grazing, &c.).

Transfers to Other Council Funds.—

Other Works and Services—

Building Inspection, Car Parking, Sheep Dipping, &c.

DEBT SERVICES—

Loan Redemption.
Interest.

GRANTS AND CONTRIBUTIONS—

Fire Brigades.
Hospital and other Charities.
Other (Council's portion—Superannuation, &c.).

MISCELLANEOUS—

Pay-Roll Tax. }
Insurances. . . } Where not charged to works or services.
Other.

ADMINISTRATION*—

Salaries.
Allowance to mayor or president.
Audit.
Dog Act.
Printing, Stationery, Stamps, Telephone, and Office Expenses.
Travelling Expenses.
Other (Legal, Valuation, Election, &c.).

* Show amount after deducting transfers from other funds for administration.

INCOME.

RATES—

General ..	} Net assessment after deducting abandonments, &c.
Extra ..	
Separate ..	
Country Roads Board ..	
In lieu of Rates ..	

LICENCE AND REGISTRATION FEES—

Dog.
Health.
Petrol Pump.
Hackney Carriages.
Dancing Saloon.

PUBLIC WORKS AND SERVICES—

Roads, Streets, and Bridges—

Contribution for Road and Pavement Work (including Joint Works Crossings, Kerbings, and Surplus on Road Opening Fees).

Health—

Sanitary and Garbage, Meat Inspection Charges.

Ambulance.

Other (Infant Welfare, Sundries, &c.)

Council Properties—

Markets.

Halls.

Libraries.

Parks, Gardens, Baths, and Other Recreational Facilities.

Pound.

Weighbridges.

Land, Buildings, Plant and Equipment, not elsewhere included.

Plant hire.

Materials (Surplus or Sale). (Surplus may be credited to main account or accounts to which materials issued.)

Other (Grazing Fees, &c.).

*Transfers from Other Council Funds.**Other Works and Services—*

Building Fees.

Car Parking Fees.

Sheep Dipping.

MISCELLANEOUS—

Interest on Investments.

„ „ Rates and Charges.

GOVERNMENT GRANTS—

Licences Equivalent.

For Roads, Streets, and Bridges.

„ Parks, Gardens, Baths, and Other Recreational Facilities.

„ River Works.

„ Infectious Diseases.

„ Infant Welfare.

Melbourne and Metropolitan Tramways Board Surplus.

Other.

UNDERTAKINGS.

1. ELECTRICITY OR GAS SUPPLY ACCOUNTS.

A separate set of books and a separate bank account shall be kept.

Loans.—The proceeds of any loan raised for the undertaking shall be paid to a separate bank account.

Meter Dockets.—Shall be printed in duplicate with consecutive numbers for each series.

Cash Received.—Every amount received, including a payment by a consumer to the meter reader, shall be acknowledged by the issue of an official receipt at the time of payment. All cash received may be summarized and entered in the cash book in total for each general ledger account.

Consumers' Register.—This may be in book, card, or loose leaf form, or be constituted of the duplicates of the meter dockets. Names should be entered in the order in which the meters are customarily read.

Ledger—Consumers' Account.—Debit with total charges for each period of reading as entered in the consumers' register and credit the amount to an appropriate account such as "Sale of Current, Meter Rents, &c.". This should show the total, and columns for light, power, meter rents, &c., as required.

The total amount of cash received from consumers, also total amount in respect of all allowances for each period will be credited to consumers' account. The balance should agree with total arrears in the consumers' register.

The revenue account and balance sheet shown in Form 12 should be sufficient to indicate the balances to be transferred to revenue account and those to be carried forward.

Sale of Appliances.—A trading account to show results of trading in appliances, &c., shall be kept. The surplus or deficit shall be transferred to revenue account.

Redemption of Loans.—The total amount due for redemption for the year shall be charged to Revenue Account, any amount unpaid being credited to Creditors' Account as "loan instalment due".

Depreciation.—In order to obtain accurate costs, it is necessary to take into account depreciation on buildings, plant, and equipment. For this purpose, it is recommended that a separate account be kept in a plant register for each asset to show the amount of depreciation provided for it each year. An entry in the ledger debiting Depreciation Account for the amount of provision and crediting Depreciation Reserve Account is sufficient.

Capital Expenditure Account.—Show total expenditure of a capital nature and its division under appropriate headings, such as Land, Buildings, Generating Plant, Transmission Lines, Sub-stations, and Motor Vehicles, &c.

2. ABATTOIRS.

For Revenue Account, see Form 13.

PRIVATE STREET CONSTRUCTION ACCOUNTS.

Bank Accounts.—One bank account for all schemes financed by bank overdraft is sufficient, but a separate bank account for each loan is required for the purpose of carrying out the works. One bank account will suffice for amounts received from owners under several schemes.

Ledger.—Credit each street account with estimated cost and debit the total for all streets in the scheme to Owners' (Principal) Account. Credit this account with total principal received during the year.

Debit each street account with cost of construction. If cost is less than estimate, debit each street account concerned and credit total difference to Owners' (Principal) Account. If greater, credit each street account concerned with its excess and debit aggregate excess up to 20 per cent. of estimate to Owners' (Principal) Account, and the balance to General Account.

Credit total interest charged to owners during the year to Interest Account, and debit amount to Owners' (Interest) Account. Credit Owners' (Interest) Account with total interest received during year.

Debit interest paid on money borrowed under the scheme to Interest Account.

If in respect of each scheme interest received, and, in the case of a loan other than a bank overdraft, the principal received are insufficient to meet interest and amount required for the annual loan repayment respectively, the total of such insufficiency shall be advanced out of General Account.

Cash Book.—Separate columns to record principal and interest received shall be provided.

Register.—The register shall show the complete records of transactions in respect of each street, and the ledger account of each owner in progressive form. It may be in accordance with Form 14 or a form to the like effect, or it may be constituted of cards or loose leaves.

Quarter dates shall be 31st December, 31st March, 30th June, and 30th September.

The adjustments in respect of any difference between estimated and actual cost shall be spread over the remaining instalments, any odd amount being charged with the next instalment so that the remaining instalments may be of equal amount.

The separate totals of Principal and Interest in the "Balance" column should agree with the balances of Owners' (Principal) Account and Owners' (Interest) Account respectively.

ACCOUNTS FOR TRANSACTIONS

WITH

COUNTRY ROADS BOARD.

A separate bank account and a separate set of books shall be kept.

Ledger Accounts.—Open a separate account for each road for each class of work or grant. Bring down balances at 30th September.

Direct Payments by Board.—These will be incorporated by adding the total amount for each road to both the debit and credit columns of the road ledger account. Postings after the 30th June, to the road ledger accounts should be delayed until the direct payments to that date are entered.

Maintenance.—Repayments by the Board including direct credits on maintenance works should be summarized for the year to 30th June, to check with the Board's annual charge for maintenance.

Memorandum Accounts.—The following memorandum accounts shall be kept :—

- (1) "Country Roads Board—Main Roads".—Credit with total repayments by Board, including direct credits, for permanent works for the year to 30th June. Carry forward totals. (By the provision of a total column and a column for each road, the aggregate amount advanced by the Board on each road will be readily available.)
- (2) "Country Roads Board—Developmental Roads".—Treat similarly to Country Roads—Main Roads Account.
- (3) "Country Roads Board—Loan Liability".—Credit with half the amount credited each year to Country Roads Board Main Roads Account and debit with total amount of redemption paid to or allowed by the Board for the year as taken out from the Board's redemption statements.

General Account Transactions.—The amount due to the Board, as shown by the annual statement supplied, should be debited to "Country Roads Board—Contributions Account" and credited to "Country Roads Board Account" in the general ledger. The former will be charged to Revenue and shown as a separate item on the annual statement under "Roads, Streets and Bridges", and the amount when paid will be debited to the latter. No debit is to be raised for charges in respect of which relief from payment is granted by the Board.

Disallowances and council's proportions should, where possible, be paid from General Account before the 30th September, each year. If not paid, the amount shall be charged to General Revenue Account and included as a liability in the General Account Balance Sheet.

The Bank should be requested to debit interest and bank charges to General Account.

Contractors' deposits should be passed through General Account. Forfeited deposits are to be paid to the Board.

ANNUAL STATEMENT OF ACCOUNTS.

Particulars of Information which shall be published in the Annual Statement of Accounts.

(To be printed on paper of foolscap size. Figures may be adjusted to nearest £.)

1. Revenue Account and Balance Sheet for General Account. (Form 11.)
2. Revenue Account and Balance Sheet for each undertaking for which separate accounts are kept.
3. Statement of Receipts and Payments and Balance Sheet for :—
 - (a) All Private Street Construction Schemes.
 - (b) All Special Improvement Charges.
4. Statement of Receipts and Payments for works and other expenditure for year from each loan.
5. Summary of Funds and Property where there are liabilities and/or assets in addition to those included in General Account Balance Sheet. (Form 15.)
6. Statement of Loans—

No.	Purpose.	Period*	Original Amount.	Interest Rate. (Actual)	Redeemed.	Sinking Fund.	Balance of Liability.
-----	----------	---------	------------------	-------------------------	-----------	---------------	-----------------------

Group—(1) Loans from Government; (2) Others.

Summarize total amount of Balance of Liability as follows :—

- | | |
|--------------------------|------------------------------------|
| (1) (a) General Account. | (2) (a) Ordinary Borrowing Powers. |
| (b) Each Undertaking. | (b) Extended Borrowing Powers. |
| (c) Private Streets, &c. | (c) Other. |

* Show year raised and year matures, e.g., 50-70 for 1950-1970.

NOTE.—If no loans, a statement to that effect shall be included.

7. Statement of Rates—

General Rate of in £ made on for Period to 30th September, 19 ..

Ward or Riding.	Valua- tion.	Rate in £.*	Amount.	Arrears brought forward.	Collected.	Abandoned.	Total Arrears.
-----------------	-----------------	-------------------	---------	--------------------------------	------------	------------	-------------------

* If differential general rate, have column for Rate in £.

Where rating is on unimproved capital values, show also total capital improved and net annual valuations, valuation of special rateable properties, and equivalent rate.

8. Statement of Contracts—

No.	Contractor.	Nature.	Balance from last year.	Amount.	Extras.	Deduc- tions.	Paid.	Balance forward.
-----	-------------	---------	-------------------------	---------	---------	------------------	-------	------------------

9. Schedule of Property, Plant and Equipment, showing separately—

- (a) General Account.
- (b) Undertakings.

10. Country Roads Board Accounts—

- (a) Statement of Receipts and Payments to 30th September. (Include opening and closing balances and direct payments.)
- (b) Amount of Liability to Board for Permanent Works.

Form 1.

THE ESTIMATES—GENERAL ACCOUNT.

For year ending 30th September, 19 .

Previous Year. (Actual or Estimated.) £		Current Year. (Estimated.) £
	THE SEVERAL SUMS REQUIRED—	
	Revenue Account—Deficit brought forward ..	
	Public Works and Services	
	Debt Services	
	Grants and Contributions	
	Miscellaneous	
	Administration	
	Contingencies	
	THE SEVERAL SUMS AVAILABLE—	
	Revenue Account—Surplus brought forward ..	
	Licences and Registration Fees	
	Public Works and Services	
	Miscellaneous	
	Government Grants	
	NET AMOUNT REQUIRED	
	Rateable Value of Property Assessable .. £	
	The rate on each pound of such value necessary to raise the money required; .. pence	
	TOTAL AMOUNT OF ASSESSMENT	
	SURPLUS OR DEFICIT TO BE CARRIED FORWARD ..	

FORM 2.
FORM OF RATE.Electoral Province
,, Division

An Assessment to the General Rate of in the pound for the
Municipality of made this day of
19....., by virtue of the Local Government Acts, for the period ending the
day of 19......

Number on the Rate.	Name in full of Person Rated.	Trade or Occupation.	Name of Owner of Rateable Property.	Description and Situation of Rateable Property.	Division for Separate Rating by reason of Special Benefit.	Value for Rating.	Reduced to on Appeal.	Initials of Chairman, &c.	Number of Assessment.	Amounts Due.			Amounts Paid.			Rates Abandoned.	Arrears Carried Forward.			
										Current Rate at..... In the £.	Arrears Brought Forward.	Number on Last Rate.	Rates.	Reference.	Interest.	Amount.	Date of Minute.	Amount.	Number on Next Rate.	Remarks.

The Common Seal of the Municipality was hereunto affixed this day
of 19.....

(Signed)

..... Councillor.

..... Councillor.

..... Councillor.

(Countersigned)

..... Municipal Clerk.

Note.—In the case of a city, town, or borough and in the case of an extra or separate rate, make the necessary adaptations to the Form; and in the latter case add description of the portion of the district for which such extra or separate rate is made. In case the rate is payable in instalments add the necessary columns for the amounts.

FORM 3:
RATE BOOK.
SECTION A.

REGISTER OF RATEABLE PROPERTIES, BEING PORTION OF THE RATE BOOK OF
THE MUNICIPALITY OF

Riding **Electoral Province**
Division

[illegible]

The Common Seal of the Municipality was hereunto affixed this _____ day
of _____ 19____

(Signed)

... Councillor.

(SEAL)

... Councillor.

... Councillor.

(Countersigned)

...Municipal Clerk.

FORM 3.
RATE BOOK.
SECTION B.

RATES REGISTER.

An Assessment to the General Rate of pence in the pound made by the Council by virtue of the Local Government Acts, the day of 19..... for period ended 19....., on all rateable property as described in the Register of Rateable Properties of the Municipality of.....

[illegible]

Note.—Additional columns may be included for Extra Rates, Sanitary Rates and Charges, &c.

The Common Seal of the Municipality was hereunto affixed this day
of 19.....

(Signed)

... Councillor.

(SEAL)

... Councillor.

... Councillor.

(Countersigned)

... Municipal Clerk.

FORM 4.

NAME OF MUNICIPALITY.

RATE RECORD.

WARD OR RIDING

Description and Situation of Rateable Property.	Valuation for Rating.	Transfers.	Reference.	Electoral Province and Division.	Other Accounts.
	(a)	(b)	(c)		(d)
Owner.	Address.	Changes.	Rate Certificate.	Occupier.	Occupation.
(e)		(f)	(g)	(h)	

Year to 30th September.	—	Reference.	Valuation for Rating.	General Rates.	Interest.	Remarks.
1951 (i) ..	Arrears R/F	(j)	£	£ 10	£	
10.12.50 (Date struck)	Rate ..	(k)		20		
	Total ..			30 (m)		
20.6.51 ..	Collected ..	(l)		19	1	
	Arrears R/F			11		
	Rate ..					
	Total ..					
	Collected ..					

Notes.

- (a) Show reductions on appeal in red, also initials of Chairman.
- (b) If several properties included on one card, show valuation of any properties transferred.
- (c) Number of assessments to or from which transferred.
- (d) Show streets, sanitary, paving, &c., to indicate amounts other than rates owing on the property.
- (e) Enter name in full.
- (f) Dates of changes either of occupier or owner.
- (g) Number of rate certificate or date issued.
- (h) The occupier is the person entitled to enrolment. Name in full to be entered.
- (i) Examples of particulars to be inserted.
- (j) Number on last rate (show only for the first year on the card).
- (k) Current assessment number.
- (l) Receipt number. (For rates abandoned alter "collected" to "abandoned" and show minute book folio number.)
- (m) If no arrears brought forward, leave "Total" blank.

Additional columns may be inserted between "General Rates" and "Interest" for extra rates, sanitary rates, &c. If for sanitary charges show a column for "Number of Pans".

One column for Interest is sufficient.

Enter instalment payments in "Remarks" column and transfer the amount collected at the end of the year.

Provision may be made on the card, including the back thereof, for as many years as the space will permit.

The set-out may be altered to suit machine accounting or other circumstances.

FORM 5.

RECEIPT BOOK REGISTER.

CLASS OF RECEIPT—MISCELLANEOUS.

Received.		Numbers.		Issued.	
Date.		Books.	Receipts.	Date.	Signature.
4.8.46	Jones and Co., Printers, 10 books; cost £2 2s. 6d.	1	1- 100	5.8.46	B. Smith
		2	101- 200	15.9.46	B. Smith
		3	201- 300		
		4	301- 400		
		5	401- 500		
		6	501- 600		
		7	601- 700		
		8	701- 800		
		9	801- 900		
		10	901-1000		

Instructions :—

1. Keep a separate account for each class of receipt.
2. On receipt of books from printer, check correctness of numbering of receipts.
3. Issue receipt books in numerical order.
4. Rule off the account under the last book issued each year.

FORM 6.

RECEIPT CASH BOOK.

(ORIGINAL)

(b) 201		Assessment No.	Rates.	Interest.	Total.
SHIRE OF	Received (a).....from		(c)		
Date	Collector.				
202					

(COUNTERFOIL)

(b) 201		Assessment No.	Rates.	Interest.	Total.	Banked.
			(c)			
202						

Notes —

- (a) Insert mode of payment, that is, cash, cheque, money order, or postal note.
- (b) Receipt Number. The only printing actually necessary on the counterfoil is the receipt number. Have as many receipts to the page as may be convenient.
- (c) Insert extra columns as required for sanitary charges, &c.

FORM 7.
GENERAL CASH BOOK (RECEIPTS).

Date.	Particulars.	Report or Receipt Nos.	Rates.	Interest on Rates.	Other Accounts.	Ledger Folio.	Bank.

Note.—For each item of revenue having a separate column, postings should be made in total periodically.

FORM 8.
GENERAL CASH BOOK (PAYMENTS).

Date.	Particulars.	References.		Amounts.	Ledger Folio.	Totals.
		Voucher.	Cheque.			

FORM 9.
REGISTER OF LAND AND IMPROVEMENTS.

Description

Location

Particulars of Title

Brief History of Acquisition

Date.	Particulars of Acquisitions, Disposals, and Amounts Written Off.	Amounts.		
		Land.	Improvements.	Total.
		£	£	£

Instructions :—

1. State if the amounts are at cost or valuation.
2. Add subsequent acquisitions and improvements and deduct disposals, &c.
3. Have one page for each property.
4. Have separate sections of register for—
 - (a) Land owned ;
 - (b) Land held under lease or on trust.
5. Improvements only, under 4 (b), are to be regarded as capital assets.

FORM 10.
REGISTER OF PLANT.

Type

Date.	Particulars.	Reference.	Dr.	Cr.	Balance.
			£	£	£

Instructions.—A separate page for each main item of plant should be used; minor items of the same type may be grouped.

FORM 11.
GENERAL ACCOUNT—YEAR ENDED 30TH SEPTEMBER, 19

REVENUE ACCOUNT.			
<i>Expenditure.</i>		<i>Income.</i>	
	£		£
Public Works and Services..		Rates (Net Assessment) ..	
Debt Services		Licences and Registration	
Grants and Contributions		Fees	
Miscellaneous		Public Works and Services	
Administration		Miscellaneous	
		Government Grants ..	
	<hr/>		<hr/>
Total		Total	
Surplus		Deficit	
	<hr/>		<hr/>
	<hr/>		<hr/>
Deficit brought forward ..		Surplus brought forward ..	
Deficit for year		Surplus for year	
Surplus carried forward ..		Deficit carried forward ..	
	<hr/>		<hr/>

BALANCE SHEET AS AT 30TH SEPTEMBER, 19
REVENUE SECTION.

Current Liabilities.			Current Assets.		
	£	s. d.		£	s. d.
Creditors			Bank		
Reserve Funds			Investments		
Revenue Account (Surplus) ..			Debtors—		
			Rates		
			Other		
			Materials		

CAPITAL SECTION.

<i>Other Liabilities.</i>				<i>Other Assets.</i>			
		£	s. d.			£	s. d.
Loans	Unexpended Loans	..		
Surplus	Land and Buildings	..		
				Plant	..	..	..

FORM 12.
ELECTRICITY SUPPLY.

REVENUE ACCOUNT—YEAR ENDED 30TH SEPTEMBER, 19 .

	<i>Income.</i>	£	s.	d.
Sale of Current—				
Consumers .. .. .	.. .. .	..	..	..
Street Lighting .. .. .	.. .. .	..	..	..
Profit on sales of appliances .. .. .	.. .. .	..	..	..
Other (specify) .. .. .	.. .. .	..	..	..
<hr/>				
	<i>Expenditure.</i>			
Current—Purchase or Generation—				
Wages and Salaries .. .. .	.. .. .	..	..	..
Fuel and Oil .. .. .	.. .. .	..	..	..
Maintenance .. .. .	.. .. .	..	..	..
Depreciation .. .. .	.. .. .	..	..	..
Transmission and Distribution—				
Wages and Salaries (including Meter Reading)	.. .. .	..	..	..
Transport .. .. .	.. .. .	..	..	..
Maintenance .. .. .	.. .. .	..	..	..
Depreciation .. .. .	.. .. .	..	..	..
Loss on Sales of Appliances .. .. .	.. .. .	..	..	..
Administration—				
Salaries .. .. .	.. .. .	..	..	..
Printing, Stationery, and Advertising .. .. .	.. .. .	..	..	..
Stamps, Telephone, and Sundries .. .. .	.. .. .	..	..	..
Insurance .. .. .	.. .. .	..	..	..
Audit, Legal, &c. .. .. .	.. .. .	..	..	..
Bad Debts .. .. .	.. .. .	..	..	..
Pay Roll Tax .. .. .	.. .. .	..	..	..
Finance—				
Interest .. .. .	.. .. .	..	..	..
Loan Redemption and Sinking Fund .. .. .	.. .. .	..	..	..
<hr/>				
Surplus or Deficit .. .. .	.. .. .	..	..	..

APPROPRIATION ACCOUNT.

	<i>Dr.</i>			<i>Cr.</i>		
	£	s.	d.	£	s.	d.
Surplus or Deficit brought forward						
Surplus or Deficit for year						
Transfers—General Account, Reserves, &c. (not including Advances)						
Surplus or Deficit carried forward						

ELECTRICITY OR GAS SUPPLY.

BALANCE SHEET AS AT 30TH SEPTEMBER, 19 .. .

<i>Liabilities.</i>			<i>Assets.</i>		
	£	£		£	£
Bank			Bank		
Creditors—			Debtors—		
(a) Sundry			(a) Consumers		
(b) Charges accrued			(b) Sundries		
(c) Amounts received in advance			(c) Prepayments		
(d) Deposits			(d) Time payment		
Loans			Stocks on Hand—		
Reserves for Special Purposes			(a) Stores, Fuel, &c.		
			(b) Appliances for Sale		
			Capital Expenditure		
			Less Reserve for Depreciation		
			Investment of Reserves		
<i>Total Liabilities</i>			<i>Total Assets</i>		
Surplus represented by—					
Appropriation Account					
Loans repaid					
General Reserves					

Note.—Any deficit in Appropriation Account should be deducted from any surplus represented by Loans Repaid and General Reserves.

FORM 13.
ABATTOIRS.

REVENUE ACCOUNT—YEAR ENDED 30TH SEPTEMBER, 19 .. .

Income.

Slaughtering and Chilling Fees					
Meat Supervision Fees					
Residuals					
Other (Specify)					

Expenditure.

						£
Wages						
Fuel, Power, and Water						
Maintenance, Repairs, &c.						
Meat Supervision						
Depreciation						
Salaries						
Printing, Stationery, &c.						
Insurance						
Pay Roll Tax						
Superannuation Contributions						
Interest						
Loan Redemption						

Surplus or Deficit for Year

APPROPRIATION ACCOUNT.

	<i>Dr.</i>			<i>Cr.</i>		
	£			£		
Surplus or Deficit brought forward						
Surplus or Deficit for year						
Transfers—General Account Reserves, &c. (not including Advances)						
Surplus or Deficit carried forward						

FORM 15.

SUMMARY OF FUNDS AND PROPERTY.

	Assets.	Liabilities.	Surplus.	Deficit.
	£	£	£	£
CURRENT ASSETS AND LIABILITIES—				
General Account		
Other Accounts (Specify)		
Sub-Totals				
UNDERTAKINGS— (Show each undertaking separately)				
OTHER ASSETS AND LIABILITIES—				
(1) Works at cost of Owners—				
Private Streets			
Other			
(2) Other (Specify)			
(3) Unexpended Loans (not elsewhere included)			
(4) Loans			
(5) Property, Plant and Equipment			
Totals				

NOTES.—(1) Include all assets and liabilities, except Country Roads Board Accounts.
(2) For reserve funds of a general nature show actual liability only.

(Example No. 1.)

GENERAL ACCOUNT.

OPENING BALANCE SHEET.

Account Reference No. 1.	Ref.	£		Ref.	£
Creditors	8	370	Bank	2	640
Contracts	9	480	Rate Arrears	3	1,120
Trust Account	10	100	Debtors	4	190
Country Roads Board	11	390			
Revenue Account (previously Municipal Fund)	30	610			
		1,950			1,950

Adjustments.—Materials at start were valued at £482. Of the Contracts, the value of work not completed was £306. (Note.—The account for Revenue Adjustments would be required only for the change from the cash basis of accounting.)

Transactions for Year—

Rates—Assessment, £9,086; Abandoned, £50.
Debtors charged for Contributions for Road Works, £2,050.
Materials—Purchased, £3,200; Issued—Road Works, £2,774; To Gas Undertaking (Advance Account), £200.
Plant purchased, £400.
Contracts Accepted, £920.
Contract Works allocated to—Roads and Streets, £618; Buildings, £500.
Wages—Allocated to Roads and Streets, £4,200; Parks and Gardens, £400.
Employees were liable for half of the Superannuation payment.
Provide for contribution to C.R.B., £620; unpaid wages, £290; and unpaid salaries, £100; for interest accrued on rates, £30; contract works not completed, £108; and materials on hand, £718.

Account Reference No. 2.

	Ref.	£	BANK.	Ref.	£
Balance	1	640	Contractors	9	830
Ratepayers	3	9,656	Wages	19	4,360
Debtors	4	1,940	Creditors	8	3,680
Licences	13	210	Loan Redemption	24	400
Electric Supply (Transfer)	15	160	Interest	25	330
Wages re-banked	19	50	Salaries	28	1,100
Licences Equivalent	17	100	Administration (other expenses)	29	350
Interest (Rates)	16	20	Grants (Charities)	26	100
Employees (Superannuation)	6	90	Advances (Gas Undertaking)	5	320
Trust Account	10	100	Superannuation	27	300
Plant (Sold)	23	150	Trust Account	10	120
			Roads and Streets (Proportions, &c., C.R.B. Works)	20	200
			Country Roads Board—		
			Contribution	11	390
			Balance	c.f.	636
		13,116			13,116
Balance	32	636			

Account Reference No. 3.

RATEPAYERS.					
	Ref.	£		Ref.	£
Balance	1	1,120	Bank	2	9,656
Rates	12	9,086	Rates	12	50
			Balance	c.f.	500
		<u>10,206</u>			<u>10,206</u>
Balance	32	500			

Account Reference No. 4.

DEBTORS.					
	Ref.	£		Ref.	£
Balance	1	190	Bank	2	1,940
Contributions for Road Works	14	2,050	Balance	c.f.	300
		<u>2,240</u>			<u>2,240</u>
Balance	32	300			

Account Reference No. 5.

ADVANCES.					
	Ref.	£		Ref.	£
Gas Undertaking (Materials) ..	7	200	Balance	c.f.	520
Gas Undertaking (Bank) ..	2	320			
		<u>520</u>			<u>520</u>
Balance	32	520			

Account Reference No. 6.

EMPLOYEES (SUPERANNUATION).					
	Ref.	£		Ref.	£
Superannuation	27	150	Bank	2	90
			Balance	c.f.	60
		<u>150</u>			<u>150</u>
Balance	32	60			

Account Reference No. 7.

MATERIALS.					
	Ref.	£		Ref.	£
Revenue Adjustments	30	462	Roads and Streets	20	2,774
Creditors	8	3,200	Advances (Gas Undertaking) ..	5	200
Roads and Streets (Surplus) ..	20	30	Stock on Hand	c.f.	718
		<u>3,692</u>			<u>3,692</u>
Stock on Hand	32	718			

Account Reference No. 8.

CREDITORS.					
	Ref.	£		Ref.	£
Bank	2	3,680	Balance	1	370
Balance	c.f.	290	Materials	7	3,200
			Plant	23	400
		<u>3,970</u>			<u>3,970</u>
			Balance	32	290

Account Reference No. 9.

CONTRACTORS.					
	Ref.	£		Ref.	£
Bank	2	830	Balance	1	480
Contract Works	18	108	Contract Works	18	920
Balance	c.f.	462			
		<u>1,400</u>			<u>1,400</u>
			Balance	32	462

Account Reference No. 10.

TRUST ACCOUNT.					
	Ref.	£		Ref.	£
Bank	2	120	Balance	1	100
Balance	c.f.	80	Bank	2	100
		<u>200</u>			<u>200</u>
			Balance	32	80

Account Reference No. 11.

COUNTRY ROADS BOARD—CONTRIBUTION ACCOUNT.					
	Ref.	£		Ref.	£
Bank	2	390	Balance	1	390
Balance	c.f.	620	Roads and Streets	20	620
		<u>1,010</u>			<u>1,010</u>
			Balance	32	620

Account Reference No. 12.

				RATES.					
				Ref.	£	Ref.	£		
Ratepayers	3	50	Ratepayers	..	..	3	9,086
Revenue Account	31	9,036					
				<u>9,086</u>				<u>9,086</u>	

Account Reference No. 13.

		LICENCES AND REGISTRATIONS.							
		Ref.	£			Ref.	£		
Revenue Account	..	31	210	Bank	..	..	2	210	

Account Reference No. 14.

CONTRIBUTIONS FOR ROAD WORKS.					
	Ref.	£			Ref. £
Revenue Account ..	31	2,050	Debtors ..	4	2,050

Account Reference No. 15.

TRANSFERS FROM OTHER COUNCIL FUNDS.					
	Ref.	£		Ref.	£
Revenue Account ..	31	160	Electric Supply (Bank) ..	2	160
		<u>160</u>			<u>160</u>

Account Reference No. 16.

INTEREST RECEIVABLE.			
	Ref.	£	
Revenue Account ..	31	50	Bank (on Rates) .. 20
			Interest Accrued (on Rates) c.f. 30
		<u>50</u>	<u>50</u>
Interest Accrued ..	32	30	

Account Reference No. 17.

GOVERNMENT GRANTS.					
	Ref.	£		Ref.	£
Revenue Account	31	100	Licences Equivalent (Bank) . .	2	100

Account Reference No. 18.

CONTRACT WORKS.					
	Ref.	£		Ref.	£
Revenue Adjustments ..	30	306	Roads and Streets ..	20	618
Contractors ..	9	920	Buildings ..	22	500
			Contractors ..	9	108
		<u>1,226</u>			<u>1,226</u>

Account Reference No. 19.

WAGES.					
	Ref.	£		Ref.	£
Bank	2	4,360	Bank	2	50
Wages Accrued ..	c.f.	290	Roads and Streets ..	20	4,200
			Parks and Gardens ..	21	400
		<u>4,650</u>			<u>4,650</u>
			Wages Accrued ..	32	290

Account Reference No. 20.

ROADS AND STREETS.					
	Ref.	£		Ref.	£
Materials	7	2,774	Materials	7	30
Contract Works	18	618	Revenue Account	31	8,382
Wages	19	4,200			
Proportions, &c., C.R.B.					
Works (Bank)	2	200			
Country Roads Board					
Contribution	11	620			
		<u>8,412</u>			<u>8,412</u>

Account Reference No. 21.

PARKS AND GARDENS.

	Ref.	£		Ref.	£
Wages	19	400	Revenue Account ..	31	400

Account Reference No. 22.

BUILDINGS.

	Ref.	£		Ref.	£
Contract Works ..	18	500	Revenue Account ..	31	500

Account Reference No. 23.

PLANT.

	Ref.	£		Ref.	£
Creditors	8	400	Bank	2	150
Revenue Account ..	31	150	Revenue Account ..	31	400
		<u>550</u>			<u>550</u>

Account Reference No. 24.

LOAN REDEMPTION.

	Ref.	£		Ref.	£
Bank	2	400	Revenue Account ..	31	400

Account Reference No. 25.

INTEREST PAYABLE.

	Ref.	£		Ref.	£
Bank (on Loans) ..	2	330	Revenue Account ..	31	330

Account Reference No. 26.

GRANTS AND CONTRIBUTIONS.

	Ref.	£		Ref.	£
Bank (Charities) ..	2	100	Revenue Account ..	31	100

Account Reference No. 27.

SUPERANNUATION.

	Ref.	£		Ref.	£
Bank	2	300	Employees (Superannuation)	6	150
		<u>300</u>	Revenue Account ..	31	150
					<u>300</u>

Account Reference No. 28.

SALARIES.

	Ref.	£		Ref.	£
Bank	2	1,100	Revenue Account ..	31	1,200
Salaries Accrued ..	c.f.	100			
		<u>1,200</u>			<u>1,200</u>
			Salaries Accrued ..	32	100

Account Reference No. 29.

ADMINISTRATION (OTHER EXPENSES).

	Ref.	£		Ref.	£
Bank	2	350	Revenue Account ..	31	350

Account Reference No. 30.

REVENUE ADJUSTMENTS.

	Ref.	£		Ref.	£
Revenue Account ..	31	1,378	Balance (Municipal Fund) ..	1	610
		<u>1,378</u>	Materials	7	482
			Contract Works ..	18	306
					<u>1,378</u>

Account Reference No. 31.

REVENUE ACCOUNT FOR YEAR ENDED 30TH SEPTEMBER, 19 .

Expenditure.			Income.		
Ref.	£	£	Ref.	£	£
PUBLIC WORKS AND SERVICES—			RATES	12	9,036
Roads and Streets .. 20	8,382	..	LICENCES AND REGISTRATIONS .. 13	..	210
Parks and Gardens .. 21	400	..			
Buildings .. 22	500	..			
Plant .. 23	400	..			
	<u>9,682</u>				
DEBT SERVICES—			PUBLIC WORKS AND SERVICES		
Loan Redemption .. 24	400		Contributions for Road Works .. 14	2,050	
Interest .. 25	330	730	Plant Sold .. 23	150	
			Transfer—Electric Supply .. 15	160	2,360
GRANTS AND CONTRIBUTIONS—					
Charities .. 26	100		MISCELLANEOUS—		
Superannuation .. 27	150	250	Interest (on Rates) .. 16	..	50
ADMINISTRATION—			GOVERNMENT GRANTS—		
Salaries .. 28	1,200		Licences Equivalent .. 17	..	100
Other Expenses .. 29	350	1,550			
Total ..		12,212	Total ..		11,750
			Deficit for Year .. c/d.		450
		12,212			12,212
Deficit for Year .. b/d.		456	Revenue Adjustments .. 30	..	1,378
Surplus carried forward .. 32	..	922			
		1,378			1,378

Account Reference No. 32.

BALANCE SHEET AS AT 30TH SEPTEMBER, 19 .

Current Liabilities.			Current Assets.		
Ref.	£	£	Ref.	£	£
Creditors—			Bank	2	636
Sundry .. 8	290		Debtors—		
Contractors .. 9	462		Rates	3	500
Trust .. 10	80		Sundry	4	300
Wages .. 19	290		Advances	5	520
Salaries .. 28	100		Employees	6	60
Country Roads Board .. 11	..	1,222	Interest Receivable .. 16	30	910
Revenue Account (Surplus) .. 31	..	922	Materials	7	718
		2,764			2,764

CAPITAL SECTION.
OPENING BALANCE SHEET.

Loans	6,000	Land and Buildings	8,000
Capital A/c. (Surplus)	4,100	Plant	2,000
		Unexpended Loans	100
	10,100		10,100

TRANSACTIONS FOR YEAR.

Loan of £3,000 for—

Plant.—Estimate, £1,000; Cost, £1,000.

Road Works.—Estimate, £2,000; Cost, £1,950.

JOURNAL ENTRIES.

Plant	Dr. 1,000	To Loans	Cr. 3,000
Capital A/c. (Road works written off)	Dr. 1,950		
Unexpended Loans	Dr. 50		

FOR TRANSACTIONS OUT OF REVENUE.

Loans (Redemption)	Dr. 400	To Capital A/c.	Cr. 1,300
Land and Buildings (Buildings)	Dr. 500		
Plant	Dr. 400		
Capital A/c.	Dr. 250	Plant	Cr. 250
(Plant.—Book value, £250; sold for £150. Proceeds to Revenue.)			

CLOSING BALANCE SHEET.

Other Liabilities.		Other Assets.	
	£		£
Loans	8,600	Land and Buildings	8,500
Capital A/c. (Surplus)	3,200	Plant	3,150
		Unexpended Loans	150
	11,800		11,800

(Example No. 2.)

Riding Accounts.—Also to show method of bringing to account outstandings when postings have been made on a cash basis. For adjustments for materials and contracts, see Example No. 1.

OPENING BALANCE SHEET.

Liabilities.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Country Roads Board	300	100	80	120	..
Trust Account	100	..	..	..	100
Bank .. .. .	..	..	..	110	..
Revenue Account (previously Municipal Fund)	50	180	50	..	..
	450	280	130	230	100

Assets.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Rates	200	80	70	50	..
Bank	250	200	60	..	100
Revenue Account .. .. .	..	..	..	180	..
	450	280	130	230	100

Transactions for year :—

	Total.	A.	B.	C.
	£	£	£	£
Rates Assessment	3,000	1,200	1,000	800

Receipts.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Ratepayers	2,900	1,150	1,020	730	..
Other Receipts	650	300	200	100	50
Totals to Bank Account	3,550	1,450	1,220	830	50

Payments.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Country Roads Board	300	100	80	120	..
Other Payments	3,450	1,400	1,100	970	80
	3,750	1,500	1,180	990	80

Bring to account the following outstandings at close of year :—

	Total.	A.	B.	C.
	£	£	£	£
Accounts Receivable	220	100	90	30

	Total.	A.	B.	C.
	£	£	£	£
Accounts Payable	180	80	60	40
Country Roads Board	330	132	110	88

LEDGER ACCOUNTS.

BANK.

Debit Side.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Balance	360	200	60	..	100
Receipts	3,550	1,450	1,220	830	50
Balance	270	..	..	270	..
	4,180	1,650	1,280	1,100	150

Credit Side.

	Total.	A.	B.	C.	Trust.
	£	£	£	£	£
Balance	110	..	..	110	..
Payments	3,750	1,500	1,180	990	80
Balances	320	150	100	..	70
	4,180	1,650	1,280	1,100	150

RATEPAYERS.					Debit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Balance	..	..	..	..	200	80	70	50
Rates (Assessment)	..	..	..	..	3,000	1,200	1,000	800
					3,200	1,280	1,070	850
					Credit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Cash	..	..	..	..	2,900	1,150	1,020	730
Balance	..	..	..	..	300	130	50	120
					3,200	1,280	1,070	850

TRUST ACCOUNT.					Debit Side.				Total.
									£
Cash	80
Balance	70
									150
					Credit Side.				Total.
									£
Balance	100
Cash	50
									150

COUNTRY ROADS BOARD.					Debit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Cash	..	..	..	..	300	100	80	120
Balance	..	..	..	..	330	132	110	88
					630	232	190	208
					Credit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Balance	..	..	..	..	300	100	80	120
General Expenditure (Roads, &c.)	..	..	..	..	330	132	110	88
					630	232	190	208

RATES.					Debit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Revenue Account	..	..	..	..	3,000	1,200	1,000	800
					Credit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Ratepayers	..	..	..	..	3,000	1,200	1,000	800

OTHER REVENUE.					Debit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Revenue Account	..	..	..	..	820	400	290	130
					820	400	290	130
Accounts Receivable b.f.	..	..	..	..	220	100	90	30
					Credit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Cash	..	..	..	..	600	300	200	100
Accounts Receivable c.f.	..	..	..	..	220	100	90	30
					820	400	290	130

GENERAL EXPENDITURE.					Debit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Cash	..	..	..	..	3,370	1,400	1,100	870
Country Roads Board	..	..	..	..	330	132	110	88
Accounts Payable c.f.	..	..	..	..	180	80	60	40
					3,880	1,612	1,270	998
					Credit Side.			
					Total.	A.	B.	C.
					£	£	£	£
Revenue Account	..	..	..	..	3,880	1,612	1,270	998
					3,880	1,612	1,270	998
Accounts Payable b.f.	..	..	..	..	180	80	60	40

REVENUE ACCOUNT.

<i>Expenditure.</i>					Total.	A.	B.	C.
					£	£	£	£
General Expenditure	..	..	..	..	3,880	1,612	1,270	998
Surplus c/d.	..	..	..	..	..	..	20	..
					3,880	1,612	1,290	998
Deficit brought forward	..	..	..	..	..	..	..	180
Deficit for Year b/d.	..	..	..	..	60	12	..	68
Surplus carried forward	..	..	..	..	..	168	70	..
					60	180	70	248

<i>Income.</i>					Total.	A.	B.	C.
					£	£	£	£
Rates	..	..	..	..	3,000	1,200	1,000	800
Other Revenue	..	..	..	..	820	400	290	130
Deficit c/d.	..	..	..	..	60	12	..	68
					3,880	1,612	1,290	998
Surplus brought forward	..	..	..	..	50	180	50	..
Surplus for Year b/d.	..	..	..	..	..	..	20	..
Deficit carried forward	..	..	..	..	10	..	..	248
					60	180	70	248

BALANCE SHEET.

<i>Current Liabilities.</i>		REVENUE SECTION.		<i>Current Assets.</i>	
		£			£
Creditors—Accounts Payable	..	180	Bank	..	50
Trust Account	..	70	Debtors—	..	..
Country Roads Board	..	330	Rates	..	300
			Accounts Receivable	..	220
			Revenue Account (Deficit)	..	10
		580			580

(Example No. 3.)

COUNTRY ROADS BOARD.

CASH BOOK (SUMMARIZED).

<i>Receipts.</i>		£	<i>Payments.</i>		£
Sep. 30. C.R.B. "A" Permanent			Sep. 30 "A" Road Permanent		
(3 months) Works	..	150	Works	..	210
„ "B" Maintenance	..	200	"B" Maintenance	..	270
Balance c/d.		130			..
		480			480
June 30. C.R.B. "A" Permanent			Balance b/d.	..	130
(9 months) Works	..	300	June 30. "A" Permanent Works	..	402
„ "B" Maintenance	..	130	"B" Maintenance	..	160
„ "C" Federal Aid	..	380	"C" Federal Aid	..	580
Shire "A" Permanent			Sep. 30. "A" Permanent Works	..	135
Works	..	12	"B" Maintenance	..	145
„ "B" Maintenance	..	12			
„ "C" Federal Aid	..	200			
Sep. 30. C.R.B. "A" Permanent					
(3 months) Works	..	120			
„ "B" Maintenance	..	140			
Balance c/d.		258			
		1,552			1,552
			Oct 1, Balance b/d.	..	258

LEDGER ACCOUNTS.
"A" ROAD—PERMANENT WORKS.

					Dr.	Cr.	Balance.
					£	£	£
Sep. 30.	Expenditure ..	..	..	..	210		
	C.R.B. ..	..	..	..		150	
							60
Oct. 1.	Balance b/d.	..	..	..	60		
June 30.	Expenditure ..	..	..	..	402		
	C.R.B. ..	..	..	..		300	
	Direct payments by Board ..	..	..	..	50		
	Disallowances ..	..	..	..		12	
Sep. 30.	Expenditure ..	..	..	..	135		
	C.R.B. ..	..	..	..		120	
							165
Oct. 1.	Balance b/d. ..	..	..	..	165		

"B" ROAD—MAINTENANCE.

					Dr.	Cr.	Balance.
					£	£	£
Sep. 30.	Expenditure ..	..	..	..	270		
	C.R.B. ..	..	..	..		200	
							70
	Balance b/d.	..	..	..	70		
June 30.	Expenditure ..	..	..	..	160		
	C.R.B. ..	..	..	..		130	
	Direct Payments ..	..	..	..	15		
	Disallowances ..	..	..	..		12	
Sep. 30.	Expenditure ..	..	..	..	145		
	C.R.B. ..	..	..	..		140	
							93
Oct. 1.	Balance b/d.	..	..	..	93		

"C" ROAD—FEDERAL (OR COMMONWEALTH) AID (MAINTENANCE).

					Dr.	Cr.	Balance.
					£	£	£
June 30.	Expenditure ..	..	..	..	580		
	C.R.B. ..	..	..	..		380	
	Shire ..	..	..	..		200	
	Direct payments ..	..	..	..	20		
					600	600	

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED, 30.9.19.

Receipts.		Payments.		Total.
	£			£
C.R.B.—Refunds ..	1,070	"A" Road ..	587	587
Direct Payments ..	85	"B" " ..	320	320
	1,155	"C" " ..	600	600
Shire—Proportions, &c. ..	224			
	1,379			
Bank Overdraft at end of year ..	258			
		Bank Overdraft at start of year	130	
	1,637			1,637

MEMORANDUM ACCOUNTS.

COUNTRY ROADS BOARD—MAIN ROADS.

Date.	Total.	Roads.
	Cr.	"A" " "B"
June 30 ..	£500	£500 ..

COUNTRY ROADS BOARD—LOAN LIABILITY.

	Dr.	Cr.	Balance.
June 30. Half the amount of C.R.B. Main Roads Account for year.		£250	

And the Honorable Percy Thomas Byrnes, His Majesty's Commissioner of Public Works for the State of Victoria, shall give the necessary directions herein accordingly.

A. MAHLSTEDT,
Clerk of the Executive Council.

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1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 26

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VICTORIA GOVERNMENT GAZETTE.

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No. 723]

THURSDAY, AUGUST 31.

[1950

Factories and Shops Acts.

DETERMINATION OF THE DYERS AND CLOTHES CLEANERS 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 the process, trade, or business of a dyer, or clothes cleaner, has made the following Determination, namely :—

1. That as from the beginning of the first pay period to commence in May, 1950, the last previous Determination of this Board shall be revoked and replaced by this Determination.

(a) WEEKLY WAGES.

2. Apprentices or Improvers.

Experience.	Males.	Females.	Female Improvers Commencing at the Trade between the Ages of 18 and 21 Years.
	£ s. d.	£ s. d.	£ s. d.
1st six months	1 15 0	2 3 6	3 9 6
2nd six months	2 0 0	2 9 0	3 17 0
3rd six months	2 6 6	2 14 0	4 7 6
4th six months	2 17 0	3 2 0	4 18 0
5th six months	3 4 6	3 9 6	..
6th six months	3 12 0	3 17 0	..
7th six months	5 2 0	4 7 6	..
8th six months	5 18 6	4 18 0	..
9th six months	6 14 0	..	..
10th six months	6 18 6	..	..

And thereafter the minimum weekly wage or piece-work price.

	Male Juveniles.
	£ s. d.
16 years of age	2 4 0
17 years of age	2 19 6
18 years of age	4 0 0
19 years of age	6 1 6
20 years of age	6 15 0

And thereafter the minimum weekly wage or piece-work price.

(i) The term to be served at the industry by male apprentices or improvers shall be not more than four years.

(ii) The term to be served at the industry by female apprentices or improvers shall be not more than four years.

(b) PROPORTION (IN ANY FACTORY OR PLACE).

Apprentices, Improvers and Juveniles.

(i) Not more than one male apprentice or improver shall be employed to every two or fraction of two journeymen.

(ii) Not more than three female apprentices or improvers shall be employed to every journeywomen. Provided that where in respect of any class the same rate is fixed for a journeywomen as is fixed thereby for a journeyman not more than one female apprentice or improver shall be employed to every two journeywomen in any such class.

(iii) One male juvenile may be employed to every two or fraction of two adults.

(iv) For the purposes of all clauses relating to apprentices and improvers each class of employee as set out in the weekly wage schedules to this Determination shall be taken separately and each such class shall be deemed to be a distinct section.

PROHIBITION OF EMPLOYMENT OF MALES OVER SEVENTEEN YEARS ENTERING ANY SECTION OF THE INDUSTRY.

(c) No male who is over the age of seventeen years shall enter any section of the industry for which provision is made in this Determination for compulsory apprenticeship according to the Schedule referred to in the indenture of apprenticeship prescribed by this Determination.

FEMALE IMPROVERS OVER EIGHTEEN YEARS OF AGE MAY BE EMPLOYED.

(d) Any female without previous experience who has attained the age of eighteen year may be employed in any section of the industry as an improver, and shall be paid at least the minimum rate prescribed by this Determination for a female of her experience.

PERSONS ELIGIBLE FOR APPRENTICESHIP.

(e) All apprentices shall be indentured in accordance with the form of indenture prescribed by the Board on the 23rd May, 1950, provided that the said person may serve an employer as a probationer for a period not exceeding three months. During the said three months he or she shall be paid at least the minimum rates prescribed by this Determination for the first six months of apprenticeship. If the probationer becomes indentured, his or her indenture shall be taken to have commenced from the commencement of the period of probation.

INDENTURE COMPLETED.

(f) It shall be the duty of the employer to see that the form of indenture of any apprentice is duly completed and to deliver to the apprentice a complete original copy thereof.

COMPLETION OF APPRENTICESHIP.

(g) In the event of the employer to whom an apprentice is bound ceasing to carry on business, such apprentice may be bound to another employer for the remainder of the term to be served, provided that if such apprentice be over the age of seventeen years at the time of the original employer ceasing to carry on business, such apprentice may complete the time to be served as an improver.

APPRENTICES IN ANY GROUP OF THE INDUSTRY ALREADY BOUND.

(h) Within three months of the commencement of this Determination every employer shall, in respect of male or female apprentices already indentured be bound to observe the full terms of the indentures prescribed by this Determination as to the term of apprenticeship, hours, wages, overtime and all other conditions. Where the existing indentures are inconsistent with indentures herein prescribed the existing indentures shall be deemed to be amended accordingly.

TIME SERVED IN ANY GROUP TO COUNT.

(i) (i) Notwithstanding anything contained in this Determination the time served by an apprentice or improver in any occupation for which a classification is prescribed by this Determination in any group of this Determination shall be counted as experience for the purpose of apprenticeship indentures or the continuance of improvership, both as regards wages and the term to be served in respect of the continuation of the employment of such apprentice or improver in the occupation covered by such classification.

(ii) Notwithstanding anything contained in this Determination any person who at the date of the coming into force of this Determination is employed in the industry and whose engagement or continued employment as an improver is by this Determination forbidden shall be entitled to be employed and shall be paid the scale of wages prescribed for an apprentice or improver of like experience.

3.**OTHER PERSONS EXCEPT APPRENTICES, IMPROVERS, AND JUVENILE WORKERS.**

	Wages per Week.
	£ s. d.
Dyers, or bleachers, namely males employed dyeing or bleaching articles or materials of any description ..	10 2 0
Tailors, namely, males employed repairing and/or altering garments of any description ..	9 8 0
Pressers, namely, males employed pressing off any part of articles of wearing apparel of all descriptions ..	8 18 0
Female pressers, namely, females operating a machine press or using an iron exceeding 9 lb. in weight ..	8 18 0
Female pressers, namely, females employed pressing any part of male outer garments ..	8 18 0
Cleaners, namely, males or females employed operating a dry-cleaning machine or cleaning garments or articles by machine ..	8 15 0
Other male dry cleaners ..	8 2 0
Wet cleaners, dye-vat attendants, steamers, and finishers of garments and/or piece goods, namely, males employed in such processes on garments and articles of any description ..	8 2 0
Spotters ..	8 7 0
Hat blockers, namely, males employed blocking hats ..	8 10 0
Examiners and assemblers, namely, males employed examining and/or matching and/or assembling garments and/or articles of any description ..	8 2 0
Sprayers, namely, males employed spraying garments and/or articles of any description with liquid or any other substance ..	8 2 0
All other adult males not herein classified ..	7 2 0

NOTE.—An amount of 5s. per week included in the above rates shall not be deemed to be portion of the wage for the purpose of computing piecework rates or task work or overtime, holiday, or other penalty rates.

Journeywomen.

(i.e., Journeywomen as defined herein and adult females other than such adult females as are specified in clause 4 of this Determination.)

	Wages per Week.
	£ s. d.
Pressers, namely, females employed pressing any garment and/or article and using an iron 9 lb. or less in weight ..	6 6 6
Repairers, namely, females employed repairing garments or articles of any description ..	6 1 6
Spotters ..	6 11 6
Receivers and despatchers, namely, females employed receiving and despatching garments and/or articles of any description ..	5 16 6
Feather dressers and/or hat trimmers, namely, females employed as feather dressers and/or hat trimmers ..	5 16 6
Examiners and assemblers, namely, females employed examining and/or assembling and/or matching garments and/or articles of any description ..	6 6 6
Wet cleaners or steamers, namely, females employed in wet-cleaning processes on garments and/or articles of any description ..	6 6 6
All other adult females not herein classified ..	5 6 6

NOTE.—An amount of 3s. 9d. per week included in the above rates shall not be deemed to be portion of the wage for the purpose of computing piecework rates or task work or overtime, holiday, or other penalty rates.

FEMALES ENTERING THE INDUSTRY AT 21 YEARS OF AGE OR OVER WITHOUT PREVIOUS EXPERIENCE.

4. (a) Any adult female entering the industry as from the date of this Determination without previous experience in the industry, shall in addition to the rate prescribed for "All other adult females not herein classified", be paid the percentage herein set out of the appropriate marginal rate prescribed by this Determination for the class of work, being performed:—

	Percentage of margin
First three months' experience	Nil
Second three months' experience	25 per cent.
Third three months' experience	50 per cent.
Fourth three months' experience	75 per cent.
Thereafter	100 per cent.

(b) For the purpose of ascertaining the percentage payable to any adult female entering the industry without previous experience any service with one employer or several shall be taken into consideration and accrued to the credit of that employee.

(c) Any adult female employee who, at the date of this Determination, has had less than twelve months' experience in the industry, shall not, merely as a result of this Determination, suffer any reduction in the rate of wage being paid to her, but such employee shall not receive any increase in her wage, other than cost of living increases in accordance with the adjustment clause herein, until such time as the wage being paid to such employee becomes less than the wage prescribed for the relevant period of experience set out in this clause.

(d) Before the services of a female employee employed in terms of this clause are terminated such employee shall receive from her employer a certificate in the form set out hereunder:—

"This is to certify that ..
whose signature appears hereon has been employed by the undermentioned firm as a ..
from .. date to .. date."

PAYMENT OF RATES IN EXCESS OF THOSE PRESCRIBED AND ADJUSTMENT OF TASK RATES.

5. (a) Where any employee is, at the date upon which this Determination comes into operation, receiving a rate of wages in excess of that prescribed by the Determination hereby revoked, the employer of that employee shall be under no obligation to maintain that excess over the rate prescribed for that employee by this Determination.

(b) Where an employer's task system is, at the date on which this Determination comes into operation, based upon a rate or rates of wages in excess of that or those prescribed by the Determination hereby revoked, that employer shall have the right to have his task rates re-determined in accordance with sub-clause (b) of clause 17 of this Determination to the intent that he shall be under no obligation to maintain such excess over the rate prescribed for the relevant work by this Determination.

EMPLOYEES CLASSIFIED.

6. For the purpose of this Determination, all employees in the industry shall be classified as belonging to one of the following classes, namely:—

- (a) Journeyman;
- (b) Journeywoman;
- (c) Indentured apprentice;
- (d) Improver;
- (e) Juvenile;
- (f) Outdoor worker, namely, any male or female who is engaged as an outdoor worker in accordance with the provisions of this Determination.

DEFINITION OF EMPLOYEES.

7. (a) A Journeyman is a male person, other than an apprentice or improver:—
 - (i) who has served the time prescribed by this Determination as an apprentice or improver; or
 - (ii) who has attained the age of twenty-one years; or
 - (iii) who, prior to this Determination, was in receipt of at least the minimum weekly wage prescribed at the time for the class of work on which such person is engaged, whether on weekly wage or piece-work.
- (b) A Journeywoman is a female person other than an apprentice or improver:—
 - (i) who has served the time prescribed by this Determination as an apprentice or improver; or
 - (ii) who has attained the age of twenty-one years, other than an adult female covered by clause 4 of this Determination; or
 - (iii) who, prior to this Determination, was in receipt of at least the minimum weekly wage prescribed at the time for the class of work on which such person is engaged, whether on weekly wage or piece-work.

HOURS OF EMPLOYMENT.

8. Forty hours shall constitute a week's work within the following hours; Time of beginning 8 a.m.; time of ending, 6 p.m.—on five days of the week. Time of beginning, 8 a.m.; time of ending, 1 p.m.—on the other day of the week on which the half-holiday is usually observed. Provided that if the majority of employees in a factory or workshop desire to start at 7.30 a.m., the work may begin at 7.30 a.m.

MIDDAY MEAL.

9. (a) An interval shall be allowed of not less than three-quarters of an hour between the hours of 12 noon and 2 p.m. unless a majority of the employees in any establishment decide it shall be otherwise. Under no circumstances shall less than 30 minutes be fixed for the midday meal.

(b) No work shall be performed during such meal time.

OVERTIME.

10. (a) Any employee who has in any day performed any work outside the working hours ordinarily observed in the factory or workshop in which he or she is employed, shall be paid overtime as follows:—

- (i) Weekly workers shall be paid at the rate of time and one half and shall also be paid 2s. 6d. meal money when such overtime exceeds one hour on week days or on Saturdays in those factories or workshops where a 5½ day week is worked.
In those factories or workshops where a 5 day week is worked all work done on Saturdays shall be paid for at the rate of time and one half and 2s. 6d. meal money shall be paid when such overtime is worked after noon.
- (ii) Piece workers shall be paid (in addition to the ordinary piece-work rates for work done in the excess time) such sum per hour as is equivalent to the weekly wage divided by 80 and shall also be paid 2s. 6d. meal money when such overtime exceeds one hour on week days or on Saturdays in those factories or workshops where a 5½ day week is worked.
In those factories or workshops where a 5 day week is worked all work done on Saturdays shall be paid for at the rate of time and one half and 2s. 6d. meal money shall be paid when such overtime is worked after noon.

(b) An employer may require any employee to work reasonable overtime at overtime rates and such employee shall work overtime in accordance with such requirement.

(c) No employee under the age of sixteen years shall be employed on overtime.

REST PERIOD.

11. When any spell of duty is for more than four hours an interval of ten minutes, to be selected by the employer, shall be allowed in the second or third hour to females and apprentices for refreshments. The interval shall be as part of the time of duty without deduction of time work pay. During such rest period the employees may leave their seats but not the premises.

MIXED FUNCTIONS.

12. (a) Where an employee is engaged in any week for more than half of such week at work in a higher class than he or she is employed to perform, he or she shall be paid for the full week at the highest rate payable for any such work under this Determination; but if he or she is engaged for less than half of any such week he or she shall only be paid at the rates fixed by this Determination for the work he or she actually performs.

(b) Where an employee is engaged in a higher class than he or she is normally employed to perform, the employer shall keep a record of the time worked by such employee on each class of work; in the absence of any such record the employer shall be required to pay such employee for the full week at the rate fixed by this Determination for the higher class of work performed during such week.

TERMS OF ENGAGEMENT.

13. (a) The week shall terminate on a day other than Monday or Saturday, and all employees shall be paid all moneys due to them in full during the ordinary working hours not later than two working days following the termination of the week. In order to terminate the employment of an employee (weekly or piece-worker), two days' notice shall be given on any day, with payment to date of termination, or in lieu thereof two days' pay shall be paid or deducted. When employment is terminated by an employer, the employer shall, upon the date of such termination, pay to the employee (weekly or piece-worker) all moneys due to him or her, and when employment is terminated by an employee in accordance with the terms of this Determination the employer shall pay to the employee (weekly or piece-worker) all moneys due to him or her.

(b) All weekly wages shall be paid to the employees in full, with the following exceptions:—

- (1) Turns to be observed—Employers shall, in slack time, observe turns of employment for weekly workers and piece-workers (including outdoor workers) not engaged in making samples in the respective class or classes of work that they are usually engaged in, provided always that journeymen and journeywomen having apprentices shall be allowed in their turn extra work equivalent to the wages of the apprentice during the time the turn system is in operation. The employer shall keep in the workroom a true record of every turn, which shall be open to the inspection of the employees.
- (2) Standing off employees in turn—Should any employer during slackness of trade desire to stand off his employees in turn, then the employer on any day during any week shall inform every person whom it is proposed to stand off on any day or days in the following week (other than a Saturday or holiday) that his or her services will not be required; but an employee shall not, except under the conditions provided in paragraph (3) of this sub-clause, be stood off part of a day without being paid for a whole day.
- (3) Employees working shortened hours—If it is desired to work a week of shorter hours in slack time, instead of standing the employees off in turn, the employer may make an arrangement to work his employee for shortened hours, but such arrangement shall, only be made where, on the vote of the employees being taken a majority of the whole of the employees vote in favour of such arrangement.

Where such an arrangement is made, the employees shall be informed on the day ending each week of the shortened hours to be worked in the following week.

Where an arrangement is made in compliance with this provision the employer shall pay each employee for the actual hours worked on each day on the basis of his or her weekly wage.

Classes of Employees.

(c) For the purpose of this clause (but subject to the provisions of sub-clause (b) hereof) in operating the turn system, the various classes of employees shall be taken separately, and "classes of employees" shall mean each class of employee in respect of which a classification of work has been provided under this Determination, but in all cases male improvers and journeymen, or female improvers and journeywomen doing the same class of work shall be deemed to be one class of employee.

Stoppage of Work re Breakdown of Machinery.

(d) In the event of the work of a factory or workshop being stopped by a breakdown of machinery, or for any cause for which the employer cannot reasonably be held responsible, all weekly hands who present themselves for work shall be found work for that day or paid one day's wages in lieu thereof but the employer may when such breakdown occurs, give notice to an employee that his or her services will not be required on the following day or days, and the employee shall not be entitled to any further payment in respect of any further days that he or she is out of employment by reason of such breakdown.

Provided that for any day upon which an employee cannot be usefully employed because of any strike or lockout by any persons whatsoever or any failure or lack of power or any restriction or shortage of power for which an employer cannot justly be held responsible all weekly employees who are required to attend for work and do so attend on that day shall be paid a minimum of two hours pay at ordinary rates; if required to perform work or remain at work for longer than two hours, payment shall be made at ordinary rates for all time standing by and time worked.

Terminating Employment in Relation to a Holiday.

(e) (i) Where the employer terminates the employment of an employee within 14 days of a day on which a holiday occurs, and such employee is re-employed within a period of one month after such holiday, the employee shall be paid for such holiday or holidays prescribed by this Determination, provided that such employee has been employed by the employer for a period of at least one week prior to the termination of the employment.

(ii) Should the employment of an employee be terminated or should an employee be stood off within fourteen days prior to any holiday or to the commencement of any group of holidays prescribed in this Determination such employee shall be paid for such holiday or group of holidays, provided that such employee has been employed by the employer for a period of at least one week prior to the termination of the employment.

(iii) When any two or more of the holidays prescribed in this Determination occur within two weeks of one another, such holidays shall for the purposes of paragraph (ii) hereof be deemed to be a group of holidays.

(iv) Where the employer terminates the employment of an employee more than fourteen days, but not exceeding one month prior to a day on which a holiday occurs and such employee is re-engaged within a period of one month, or normal business is resumed within such period of one month after such holiday, the employee shall be paid for such holiday or holidays prescribed by this Determination, provided that such employee has been employed by the employer for a period of at least one week prior to the termination of employment.

(v) An employer shall be deemed to comply with the requirements of this sub-clause if on terminating the employment of any employee he gives that employee annual holidays or payment in lieu thereof in accordance with clause 14 hereof.

ANNUAL HOLIDAY

14. The Annual holiday shall be prescribed by the provisions of the *Factories and Shops (Annual Holidays) Act 1946 No. 5111* and any amendments which may be made thereto from time to time.

SICK PAY.

15. (1) Where an employee has been employed by an employer for a period of three months and is subsequently absent from work on account of personal sickness or accident such employer shall not deduct from the pay of such employee on account of such absence the amount which the employee would be entitled to receive if working, but shall pay such employee such amount or amounts as the employee would have been entitled to receive if working, but not exceeding in all in any one year of employment with one employer or several 40 hours' ordinary pay, subject to the following conditions and limitations:—

(2) (a) Sick leave allowable under this clause to an employee which is not availed of during the year in which it accrues shall, while an employee is employed by the same employer be allowed to accumulated up to a maximum of 120 hours, but after an employee has so accumulated a credit of 120 hours, the employee shall in each succeeding year of continuous employment with the same employer, be credited with only so many hours as may be necessary to bring the total credit to a maximum of 120 hours.

(b) Should an employee be absent from his work on account of sickness or accident it shall be necessary for such employee to notify his employer that such absence is due to sickness or accident. Such notification shall if required by the employer be in the form of a written message which shall be sent by or on behalf of the employee within 48 hours of the commencement of such absence.

(c) If an employer within seven days after the receipt by him of a written message sent by or on behalf of an absent employee, alleging that his absence is due to sickness or accident, fails to despatch or give to the employee written notice that he does not accept the message as satisfactory evidence of the facts alleged by it, it shall be deemed to be prima facie evidence that the absence of the employee was due to sickness or accident.

(d) If an employer within seven days after the receipt by him of such a message despatches or gives to the employee written notice that he does not accept such message as satisfactory evidence of sickness or accident but requires further evidence the employee must within a reasonable time furnish such further evidence. If the employer requires the employee to obtain a medical certificate or other proof of sickness or accident the employer shall pay or refund any fee and incidental expenses necessarily incurred or paid by the employee in complying with such requirement. The employee shall submit to medical examination at the employer's expense if so required and shall not obstruct or interfere with enquiries deemed to be necessary by the employer.

(e) In any case where the period of seven days referred to in placita (c) and (d) hereof expires after the finish of the last working day in the calendar week, or on a public holiday, the period shall be deemed to extend to noon of the next ordinary working day and in any case where illness commences after the finish of such last working day the said period of forty-eight hours referred to in placita (b) hereof shall be deemed to commence at the starting hour of the next ordinary working day.

(3) In the event of the employee having received in respect of any such sickness or accident as is mentioned in sub-clause (1) hereof any payment or monetary allowance or benefit in pursuance of any Commonwealth or State legislation or regulation or order made thereunder the employer shall be entitled to deduct from the employee's pay during any period of absence in pursuance of the provisions of this clause the equivalent of any such payment or monetary allowance or benefit and shall be liable to the employee for the remainder only.

(4) (a) Before leaving his place of employment for whatsoever cause an employee shall receive from his employer a certificate in the form set out hereunder showing the length of his service with the employer and the amount of sick leave granted, if any, during such employment:—

"I hereby certify that _____ was employed by me from _____ to _____ and that during such period of employment he/she received payment for _____ hours on account of sickness.

The inclusive dates of the last absence as above were from _____ to _____ Signature."

(b) If no sick leave has been granted to an employee during his period of service with an employer the certificate herein prescribed shall indicate that fact.

(5) In the event of any dispute regarding the right of an employee to sick pay under this clause, the employee shall if so required by his employer produce the afore-mentioned certificate to such employer.

DEFINITIONS RELATING TO SICK PAY.

16. "Ordinary pay" means in the case of a time worker the ordinary remuneration he receives for the normal weekly number of hours worked by him and in the case of a piece task or bonus worker all ordinary time rate prescribed by this Determination for his or her classification.

"Employer" and all variations of such word includes and include respectively all persons, firms and corporations covered by this Determination irrespective of the gender used.

"Service" means service with any employer covered by this Determination as from not earlier than the 1st day of January, 1946. The masculine includes the feminine.

TASK SYSTEM.

17. No employer shall make a bonus or merit payment which fluctuates from period to period according to the amount of work performed by the employee concerned, and which is based upon a secret or task rate for measuring the output of such employee. No increase in wages granted to any employee, after the date of operation of this Determination, above the rates herein prescribed shall be deemed to be in contravention of this clause if the same be paid for a period of three months, or for the term of employment, whichever period is the shorter; provided, however, that such increased wages may at the discretion of the employer, be adjusted according to the wages rates prescribed from time to time by this Determination.

In all factories and workshops where a minimum task is set for a minimum wage the following shall be observed:—

(a) Until after the termination of six months from the coming into operation of this Determination the minimum task in operation in any workshop or factory on the date of this Determination, shall be the minimum task for the minimum wage after the date of this Determination and shall not during the said period of six months be increased or decreased because of any increase or decrease in wages, and shall not during the said period of six months be increased unless an altered or improved method is introduced.

(b) The task rate in respect to all garments or parts of garments or other articles or parts of articles shall be determined in the manner following:—

(i) Where there are less than twenty employees involved in the work to be performed the employer or his representative in conference with one employee chosen by and from such employees, shall fix the rates.

(ii) Where there are less than twenty employees involved in the work to be performed the employer or his representative in conference with two employees so chosen, shall fix the rates.

(iii) Provided that artificial aids such as stop-watches shall not be used in the fixation of tasks.

(c) The task rates shall be fixed so as to enable the average worker to earn the minimum wage prescribed by this Determination for the class of work to be performed; and any number of garments or parts of garments or other articles or parts of articles made in excess of the minimum weekly task fixed by the task rates for the minimum weekly wage shall be paid for at pro rata plus ten per cent.

(d) When an employee is employed for less than a week on the task rates, then the task of the said employee shall be fixed at per day the weekly rate provided for.

- (e) Any excess number of garments or parts of garments or other articles or parts of articles made on any day by the employee shall be subject to the same pro rata payment as would apply if the employee were engaged for the whole week.
- (f) A copy of all task rate schedules shall, within twenty-four hours of their being fixed, be displayed by the employer in a conspicuous place in each and every room of the workshop or factory where such tasks respectively are being performed and shall be kept displayed.
- (g) A combination or team shall mean two or more persons working together on the same class of work, employed on weekly wages where a task has been imposed. Where employees work in a combination or team the additional amount of wages shall be distributed amongst the employees on a percentage basis, according to the amount of their ordinary weekly wages.

PIECE-WORK

18. (a) Subject to payment of the minimum weekly wages prescribed by this Determination for employees in their respective classes and to the conditions hereinafter set out, an employer may fix his own piece-work rates provided such rates enable a journeyman or journeywoman of average capacity working under like conditions to earn at least ten per cent. more than the minimum weekly wage in their respective classes. The same piece-work rate shall be paid to all piece-workers doing the same operation in the factory or workshop whether they be journeymen, journeywomen, improvers, apprentices, or juveniles.

(b) All piece-workers, who are available and ready and willing to work during the ordinary working hours, but for whom work is not provided by the employer, shall be paid the appropriate weekly rate for the class of work being performed. In the case of apprentices or improvers not less than the amount prescribed by this Determination for an apprentice or improver of like experience.

(c) The piece-work rate in respect of all garments or parts of garments or other articles or parts of articles shall be determined in the following manner:—

- (i) Where there are less than twenty employees involved in the work to be performed the employer or his representative, in conference with one employee chosen by and from such employees, shall fix the rates.
- (ii) Where there are twenty or more employees involved in the work to be performed the employer or his representative, in conference with two employees so chosen, shall fix the rates.

(d) Provided that artificial aids such as stop-watches shall not be used in the fixation of piece-work rates.

(e) A copy of all piece-work schedules shall, within 24 hours of their being fixed, be displayed by the employer in a conspicuous place in each and every room of the workshop or factory where such piece-work is being performed and shall be kept displayed.

(f) In all factories and workshops where piece-work conditions are now in operation, the same shall not be altered except in the manner prescribed in this clause for the determination of piece-work rates.

(g) Where piece-work is in operation, the employer shall make arrangements for collecting the logs, and the employees need not leave their places.

CASUAL WORKERS.

19. Pressors may be employed in any week as casual employees for less than thirty hours (exclusive of overtime) but shall be paid as follows:—

- (a) If on weekly wages—the ordinary time rate plus 33½ per cent.
- (b) If on piece-work—the ordinary piece-work rate plus 33½ per cent.

PART-TIME EMPLOYEES

20. Where an employer is willing to employ female employees full time, but such employees only accept work for a limited number of hours each week, then such females may be employed as part-time employees subject to the following terms and conditions:—

- (a) They shall be journeywomen within the meaning of this Determination.
- (b) They shall be employed for not less than twenty hours in any week.
- (c) They shall not be employed both on time work and piece-work or both on time work and task work in any week.
- (d) If time workers, they shall be paid for each hour worked at the rate at least of 1/40th of the minimum weekly wage prescribed by this Determination for the class of work performed by them, and if piece or task workers they shall be paid at the appropriate piece-work rate or task rate payable under this Determination, but in no case shall any of such employees be paid less than so much of the minimum weekly wage prescribed by this Determination as is proportionate to the time worked by them.
- (e) The payment or deduction of payment in lieu of notice of termination of employment shall be 2/5ths of the pay of the preceding week of the employee concerned.
- (f) No employee shall be employed or work as a part-time employee unless a permit in writing is obtained from the Secretary for Labour permitting such employee to be employed or to work as a part-time employee. Provided that the Secretary for Labour shall not issue a permit unless he is satisfied such female employee is unwilling to accept employment as a weekly employee.
- (g) The provisions of this Determination as regards annual leave, sick pay, and holidays shall apply to such part-time employees but they shall be paid in respect of the period of such annual leave and in respect of holidays or sick pay only at the rate actually being received by them at such time.
- (h) Save as aforesaid all the provisions of this Determination shall apply to such part-time employees.

EMPLOYEES ABSENTING THEMSELVES.

21. No employee shall, without just cause, be absent from his or her place of employment during the prescribed hours whilst there is work ready to be done by such employee, and where the wages are fixed at per week the employee to be entitled to the sum so fixed must be available and ready and willing to do the work on the days and during the hours fixed by this Determination.

HOLIDAYS.

22. (a) All weekly wage employees, whether in a city or elsewhere, shall be granted the following holidays without deduction of pay:—

The days observed as New Year's Day, Australia Day, Good Friday, Easter Monday, Labour Day, Anzac Day, King's Birthday, Christmas Day and Boxing Day, and any other day proclaimed by the Governor-General of the Commonwealth, as a public holiday. Provided that in the Metropolitan District of Melbourne, Cup Day shall be substituted for King's Birthday.

(b) All employees working on piece-work or task work shall be granted the same holidays as are granted to weekly wage workers, and they shall, subject as hereinafter provided, be paid for such holidays the amount for each holiday based on the minimum weekly wages set out in this Determination for the class of work performed.

(c) If Christmas Day, Boxing Day or New Year's Day fall on a Saturday or Sunday and is not observed on any other day, then an employee shall, notwithstanding that it is a non-working day, be paid for each such day on the following basis:—

- (i) If a weekly wage employee, an amount equivalent to one-fifth of the ordinary weekly wage paid to such employee;
- (ii) If a piece or task worker, one-fifth of the minimum weekly wage as set out in this Determination for the class of work performed.

Provided that an employee whose ordinary week includes Saturday and who in accordance with the provisions of the annual leave clause has added to his or her annual leave an additional day or days shall not be entitled to receive the extra payment prescribed by placita (i) and/or (ii) of this sub-clause.

(d) All other weekly employees, whether in a city or elsewhere, shall be paid for the above holidays an amount for each holiday based on the actual weekly wage paid to them by the employer.

(e) Any employee absenting himself or herself from work on any portion of the working day preceding or any portion of the working day succeeding a holiday provided for herein other than Boxing Day and New Year's Day without permission from the employer, or without having reasonable cause for having absented himself or herself from work, shall not be entitled to payment of such holiday.

PAYMENT FOR WORK DONE ON HOLIDAYS.

23. (a) Any weekly employee who is employed on any holiday provided for herein shall for that day be paid at the rate of time and one half of the ordinary time in addition to his or her weekly wage.

(b) Any piece-worker who is employed on any holiday provided for herein shall be paid at ordinary piece-work rates, and, in addition, the holiday rates hereinbefore provided for weekly workers for the time so worked.

PAYMENT FOR WORK DONE ON SUNDAYS.

24. Any employee who is employed on a Sunday shall for that day be paid at the rate of double ordinary rates.

OUTSIDE WORKERS.

25. (a) Any employer may cause any work covered by this Determination to be done for him by any person (hereinafter called an "outside worker") who shall be the holder of a current outside worker's licence issued to him by the Secretary for Labour authorizing him to work as an outside worker for such employer.

(b) Every such licence shall authorize the holder to work as an outside worker for one and only one employer named therein, and shall be current for a period specified therein not being more than six calendar months from the date of issue thereof.

(c) No such licence shall be issued unless the Secretary for Labour is satisfied that the applicant—

- (i) is in necessitous circumstances;
- (ii) cannot for some sufficient reason seek employment in a factory or workshop;
- (iii) is a person legally entitled to the benefits of this Determination and to recover the rates of pay herein provided; and
- (iv) will not as a result of the issue thereof be the holder of current outside worker's licences relating to more than one employer.

(d) The Secretary for Labour may at any time in his discretion cancel such licence—

- (i) at the request of the holder;
- (ii) if he is satisfied that any of the conditions mentioned in the last preceding sub-clause is no longer complied with; or
- (iii) if he is satisfied that the holder has broken any of the conditions of such licence set forth in sub-clause (c) hereof.

(e) The conditions of any such licence shall be that the outside worker during the currency of such licence—

- (i) shall not do any work covered by this Determination in any workshop or factory or in the company of other persons then also doing any such work, except of persons holding current outside worker's licences and bearing to such outside worker the relation of parent, child, brother, sister, husband, or wife;
- (ii) shall be a person legally entitled to the benefits of this Determination and to recover the rates of pay herein provided;
- (iii) shall not employ any labour whatsoever in connexion with the work entrusted to him;
- (iv) shall not permit any portion of the work entrusted to him to be done by any other person;
- (v) shall not suffer from any communicable disease or do any work in any place whereat any person is suffering from any communicable disease;
- (vi) shall keep in a bound book a correct and complete record in ink of the hours worked by him each day on any such work; and
- (vii) shall not work on any work covered by this Determination more than 40 hours in any one week.

(f) An employer by whom work is given to an outside worker shall—

- (i) not cause or permit him to do any part of such work in any workshop or factory;
- (ii) pay him the piecework prices prescribed by this Determination;
- (iii) pay him for each public holiday prescribed by this Determination occurring during the period he is doing such work for such employer one-fifth of the weekly wage prescribed by this Determination for employees doing similar work;
- (iv) record in a bound record book in which each page is consecutively numbered—
 - (1) the name and full address of the outside worker;
 - (2) the description, and number of articles or garments given to the outside worker; and
 - (3) the price paid or agreed to be paid for such work; and
- (v) obtain the signature of the outside worker to each entry in such book;
- (vi) shall pay him for annual leave in accordance with the provisions of clause 14 hereof.

(g) Any such record book so kept shall be open for inspection during business hours by (i) any person or persons authorized by the Secretary for Labour; and (ii) any officer or officers of the Amalgamated Clothing and Allied Trade Union of Australia, provided that no more than two of such persons or two of such officers shall inspect such book at any one time.

(h) No employer shall have more than one outside worker plus such number of outside workers as bears to the number of workers directly employed by him in his usual workshop or factory a ratio not exceeding one to ten.

(i) Outside workers shall be provided free of charge with cotton, silk, thread and all other sewings and trimmings used in the manufacture of articles or garments.

(j) In the case of an employer delivering and/or collecting the work of any outside worker the same shall be done without charge to such outside worker.

AUTHORIZED PERSON MAY ENTER FACTORY.

26. Any person or persons not to exceed two duly authorized by the Secretary for Labour in writing (such authorization shall be terminable at the will of the Secretary for Labour) shall have power to inspect any part of a factory, workshop, or place where it is believed that a breach of this Determination is occurring, or has occurred. Any such authorized person or persons prior to his or their actual going on the premises shall notify the employer of his or their arrival and the employer shall in person (accompanied by a nominee, or by his nominees not exceeding two) be entitled to accompany the authorized person or persons and shall provide access to the wages book or timesheet or records of any employee including outdoor workers. The work and duties of the employees shall be interfered with as little as possible by the authorized person or persons.

TIME BOOK OR SHEET OR RECORDS.

27. (1) The employer shall provide in each factory, workshop, or place where work is being done for him, a time and wages book or sheet or records, which shall have correctly recorded in each and in the English language the following particulars:—

- (a) The name and classification of each employee;
- (b) The number of hours of ordinary time worked by each employee each day;
- (c) The total number of ordinary hours worked by each employee each week;
- (d) The number of hours of overtime worked by each employee each day;
- (e) The total number of hours of overtime worked by each employee each week;
- (f) The total amount of wages paid to each employee each week;
- (g) The actual name of the day and the date of each day of each week and also the name of the day and the date on which each week ends.

(2) Where any employee is employed at piece-work rates or on task work, the employer shall keep a correct record of the rates paid and of the class and number of articles or parts of articles on which work is done by such employee each week.

UNION OFFICIAL VISITING WORKSHOP.

28. (a) The employer shall permit any person authorized by the Secretary for Labour in writing to enter from time to time the several factories or workshops of the employer during the midday meal and once during each month at a time most convenient to the employer during working hours for the purpose of collecting members' contributions.

(b) Such authorized person shall inform the person in charge of his arrival before entering the workshop or factory. Such official shall have reasonable ingress into the factory and access to the employees. If any official so authorized makes himself objectionable during any such visit to the employer or his manager or foreman or any employee, his right to visit may be terminated by the Secretary for Labour on the application of the employer.

(c) For the purpose of this clause the words "factories or workshops" shall include every room or place where work in respect of which a wage is prescribed by this Determination is carried out together with the room in which the employees partake of their meals notwithstanding that such room may be detached from or in a separate building from the main place of business of the employer.

SEATING ACCOMMODATION.

29. (a) Where it is necessary for employees to sit at their work, seats shall be provided for the employees by the employer. Such seats shall be reasonably comfortable seats.

(b) A seat provided for any female employee shall have a back to it, unless the work of such employee cannot be conveniently done in such a seat, or unless the employee requests to be allowed to use a seat without a back to it.

LIGHT, HEATING, AND FLOOR COVERING.

30. (a) In connexion with every factory or workshop, the employer shall make provisions for adequate warmth in winter and adequate light for the employees to perform their work, and as far as possible artificial light shall be avoided.

(b) Suitable floor covering shall be provided to ensure that no employee shall be called upon to work on a bare concrete, brick, or stone floor.

FACTORY OR WORKSHOP TO BE CLEANED.

31. Each factory or workshop shall be thoroughly swept each day. Every factory or workshop shall be thoroughly scrubbed out with phenyle and water at least every three calendar months.

FIRST AID AND AMBULANCE CHEST.

32. Every employer shall provide in every factory or workshop, a first aid ambulance chest, which shall be a suitable dust-proof receptacle made of either metal or wood, for the use of the employees in some accessible place in the said factory or workshop. Such chest shall be equipped and supplied with the following articles, namely:—

Article.	Quantities to be Kept in Ambulance Chest in—	
	Factory or Workshop in which not more than 30 Persons are Employed.	Factory or Workshop in which more than 30 Persons are Employed.
Antiseptic solution	1 bottle	1 bottle
Bandages, cotton and gauze	$\frac{1}{2}$ dozen assorted sizes	1 dozen assorted sizes
Castor oil	$\frac{1}{2}$ oz.	2 ozs.
Iodine, tincture of	1 oz.	2 ozs.
Manual, first aid	1	1
Petrolatum, carbolized	1 jar	1 jar
Picric acid solution, made according to the following recipe or prescription— 1½ teaspoonful of powdered picric acid, 3 ounces of absolute alcohol, and 2 pints of distilled water	1 pint	1 pint
Pins, safety	1 packet	1 packet
Sal volatile	1 oz.	6 ozs.
Scissors	1 pair	1 pair
Tourniquet	1	1
Tweezers	1 pair	1 pair
Cotton, absorbent	An adequate assortment	An adequate assortment
Gauze, sterilized, plain		
Lint, absorbent		
Plaster, adhesive		
Eye bath	1	1

DETERMINATION TO BE POSTED.

33. A copy of this Determination shall be posted and kept posted by the employer in a prominent place in each and every workroom of the workshop or factory.

DINING ACCOMMODATION.

34. (a) If any employer of more than five employees in any factory or workshop fails to provide the accommodation and facilities in this clause set out he shall (subject to the following proviso) during the period of such failure pay to each and every such employee an additional amount equivalent to 2½ per centum of the amount of wages prescribed for such employee by this Determination to compensate such employee for the absence of such accommodation and facilities, provided that any employer who has failed for good cause to provide such accommodation and facilities may be exempted by the Secretary for Labour from the requirement that he shall pay during the period of such failure such additional amount.

(b) Every such employer shall set aside a separate room or portion of the factory or workshop as a dining room wherein the employer shall provide adequate table and seating accommodation.

(c) Hot water shall be provided free of charge to be available to employees immediately meal time or rest period commences.

(d) The employer shall provide the necessary labour to keep such rooms clean.

REST ROOM.

35. A properly equipped rest room shall be provided by the employer in any factory or workshop in which females are employed.

Provided that in any prosecution for breach of this clause it shall be a sufficient defence for the employer concerned to satisfy by inspection the authority dealing with the matter that it was impracticable to provide a rest room.

PERIODICAL ADJUSTMENT OF WAGES.

36. The wages rates set out in clause 3 are based upon the following basic wage rates, and, pursuant to the provisions of section 21 of the *Factories and Shops Act 1934*, the Board hereby determines that the rates for adult males shall be automatically adjusted as prescribed in clause 37.

Place.	Needs Basic Wage (Adjustable).	Constant Loading (Non- Adjustable).	Special Loading (Non- Adjustable).	Total Minimum Rate.	Index Number Set Assigned.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Throughout the State	6 9 0	0 5 0	0 8 0	7 2 0	Six Capital Cities (Weighted Average)

ADJUSTMENT OF BASIC WAGE.

37. (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 November, 1950, the amounts of the basic wage shall be as prescribed in clause 36.

(c) During each future successive period beginning with the first pay period to commence in a November, or a May, 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 for the six months ending March or September next preceding the half year for which the adjustment is made 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.

(d) In all cases where for the same class of work the same rates have been prescribed for journeywomen or adult females as are prescribed in this Determination to be paid to journeymen or adult males, the rates for such journeywomen or adults females shall be increased or decreased in the same manner and by the same amount as the rates for journeymen or adult males.

(e) The minimum rate of weekly wage to be paid to any journeywoman, as defined herein or adult female (other than such journeywoman or adult female as is covered by sub-clause (d) hereof) shall be 75 per cent. of the total minimum wage set out in column 5 of clause 36 hereof.

APPRENTICES OR IMPROVERS.

38. The minimum rates of wages to be paid to apprentices and improvers in all groups of the industry shall be as follows:—

(a) Males—

Experience.	Per Week Percentage of Needs Basic Wage (to Nearest Sixpence).
	%
1st six months	27
2nd six months	31
3rd six months	36
4th six months	44
5th six months	50
6th six months	56
7th six months	79
8th six months	92
9th six months	100 plus constant loading of 5s.
10th six months	100 plus constant loading of 9s. 6d.

and thereafter at least the minimum weekly wage or piece-work rate.

(b) Females—

Experience.	Per Week Percentage of Basic Wage (to Nearest Sixpence).	Per Week Special Loading.
	%	£ s. d.
1st six months	30	5 0
2nd six months	34	5 0
3rd six months	38	5 0
4th six months	44	5 0
5th six months	50	5 0
6th six months	56	5 0
7th six months	64	5 0
8th six months	72	5 0

and thereafter at least the minimum weekly wage or piece-work rate.

(c) Female improvers who have attained the age of 18 years but who are under the age of 21 years.

Experience.	Per Week Percentage of Basic Wage (to Nearest Sixpence).	Per Week Special Loading.
	%	s. d.
1st six months	50	5 0
2nd six months	56	5 0
3rd six months	64	5 0
4th six months	72	5 0

and thereafter at least the minimum weekly wage or piece-work rate.

(d) The minimum rate of wages to be paid to juveniles shall be as follows :—

Experience.	Per Week Percentage of Needs Basic Wage (to Nearest Sixpence).
	%
16 years of age	34
17 years of age	46
18 years of age	62
19 years of age	94
20 years of age	100 plus constant loading of 6s.

MARGINAL RATES.

39. The margin for skill set out herein opposite each classification shall be paid over and above the minimum wage for males set out in clause 36 of this Determination.

Classifications.	Margins.
	s. d.
Dyers or bleachers, namely, males employed dyeing or bleaching articles or materials of any description ..	60 0
Tailors, namely, males employed repairing and/or altering garments of any description ..	46 0
Pressers, namely, males employed pressing off any part of articles of wearing apparel of all descriptions ..	36 0
Female pressers, namely, females operating a machine press or using an iron exceeding 9 lbs. in weight ..	36 0
Females pressers, namely, females employed pressing any part of male outer garments ..	36 0
Cleaners, namely, males or females employed operating a dry cleaning machine or cleaning garments or articles by machine ..	33 0
Other male dry cleaners	20 0
Wet cleaners, dye vat attendants, steamers, and finishers of garments and/or piece goods, namely, males employed in such processes on garments and articles of any description ..	20 0
Spotters	25 0
Hat blockers, namely, males employed blocking hats	28 0
Examiners and assemblers, namely, males employed examining and/or matching and/or assembling garments and/or articles of any description ..	20 0
Sprayers, namely, males employed spraying garments and/or articles of any description with liquid or any other substance	20 0
All other adult males not herein classified	Nil

Journeywomen.

The margin for skill set out herein opposite each classification shall be paid over and above the minimum wage for females set out in clause 37 of this Determination.

	s. d.
Pressers, namely, females employed pressing any garment and/or article and using an iron 9 lbs. or less in weight	20 0
Repairers, namely, females employed repairing garments or articles of any description	15 0
Spotters	25 0
Receivers and despatchers, namely, females employed receiving and despatching garments and/or articles of any description	10 0
Feather dressers and/or hat trimmers, namely, females employed as feather dressers and/or hat trimmers ..	10 0
Examiners and assemblers, namely, females employed examining and/or assembling and/or matching garments and/or articles of any description	20 0
Wet cleaners or steamers, namely, females employed in wet cleaning processes on garments and/or articles of any description	20 0
All other adult females not herein classified	Nil

P. A. RANGLES, J.P., Chairman

J. V. WILLOX, Secretary.

Melbourne, 23rd May, 1950.