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[1936

Factories and Shops Acts.

DETERMINATION OF THE FURNITURE BOARD.

(BEDDING SECTION.)

Note.—This Determination on the 23rd January, 1936, applied to the whole of the State of Victoria.

IN accordance with the provisions of the Factories and Shops Acts the Wages Board which has the power to determine the lowest prices or rates of payment payable to any person employed in the manufacture of mattresses or bedding has made the following Determination, namely:—

(1) That on the 23rd January, 1936, the last previous Determination shall be revoked and replaced by this Determination.

(2) APPRENTICES AND IMPROVERS.

	Weekly Wages.			Females.	Proportion (in any place).		
	Males.				APPRENTICES.		
	Apprentices.	Improvers.			<i>Males.</i>		
	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>Females.</i>			
First year	11 0	11 0	11 0	<p>One male apprentice to every three or fraction of three male workers receiving not less than the minimum wage.</p> <p><i>Females.</i></p> <p>One female apprentice to every female worker receiving not less than the minimum wage.</p> <p>IMPROVERS.</p> <p><i>Males.</i></p> <p>One male improver to every six or fraction of six male workers receiving not less than the minimum wage. Provided that where no apprentices are employed one male improver shall be allowed to every four or fraction of four male workers receiving not less than the minimum wage. Provided also in any case that at least three male workers receiving not less than the minimum wage must be employed before a male improver can be employed.</p> <p><i>Females.</i></p> <p>One female improver to every six or fraction of six female workers receiving not less than the minimum wage. Provided that where no female apprentices are employed one female improver shall be allowed to every four or fraction of four female workers receiving not less than the minimum wage.</p>			
Second year	16 6	16 6	16 6				
Third year	22 3	27 9	24 0				
Fourth year	27 9	33 3	31 6				
Fifth year	37 0	37 0					
And thereafter the minimum wage.							

(3)

OTHER EMPLOYEES.

	WEEKLY WAGES.		
	Within 20 Miles of G.P.O., Melbourne, and in the Murrumbidgee and Gippsland Districts.	Within 10 Miles of G.P.O. Geelong, and at Warrnambool.	Elsewhere in Victoria.
	<i>£ s. d.</i>	<i>£ s. d.</i>	<i>£ s. d.</i>
<i>Males.</i>			
Bedding hands engaged in tufting or quilting, including repairers	3 19 6	3 18 6	3 16 6
All others	3 6 0	3 5 0	3 3 0
<i>Females.</i>			
Females	2 4 0	2 3 6	2 2 6

Persons employed on second-hand bedding shall be paid 25 per cent. in addition to the rates fixed above.

(4) PERIODICAL ADJUSTMENT OF WAGES.—The wages rates set out in clause (3) are based upon the following basic wage rates for adult males and minimum rates for adult females, and, pursuant to the provisions of Section 21 of the *Factories and Shops Act 1934*, shall be automatically increased or decreased by the same amount and at the same time as such basic wage rates and minimum rates.

The basic wage rates and minimum rates shown hereunder shall be adjusted as prescribed in clause (5).

Place.	Basic Wage for Adult Males and Minimum for Adult Females.	Index Number Set Assigned.	Original Index Number Division.
	£ s. d.		
Within 20 miles of G.P.O., Melbourne—			
Males	3 6 0	Melbourne	809-820
Females	1 16 0		
Within 10 miles of G.P.O., Geelong—			
Males	3 5 0	Geelong ..	797-808
Females	1 15 6		
Warrnambool—same as contemporaneous basic wage and minimum for Geelong			
Mildura and Gippsland districts—same as contemporaneous basic wage and minimum for Melbourne.			
Yallourn—until further order the same amount in excess of Melbourne as at present.			
Elsewhere—3s. and 1s. 6d. respectively; less than the contemporaneous basic wage and minimum for Melbourne.			

(5) ADJUSTMENT OF BASIC WAGE FOR ADULT MALES AND MINIMUM RATE FOR ADULT FEMALES.—(a) For work done before the beginning of the first pay period to commence in June, 1936, the amounts of the basic wage and the minimum for females prescribed in clause (4) shall be paid.

(b) For work done during each future period of six months beginning with the first pay period to commence in a June, or a December, the amounts of the basic wage and minimum for females shall be adjusted by the following method according to the position and fluctuations (if any) of the Commonwealth Statistician's "All Items" Retail Price Index Numbers.

For the purposes of this Determination the expression "Commonwealth Statistician's 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.

1. Adjustment is to be based upon the equating of Index Number 1,000 with a wage of 81s., the amount assessed upon that number of the declared ordinary basic wage per week of the Commonwealth Court of Conciliation and Arbitration.

2. The Index Number set to be applied to a place is that assigned thereto in clause (4).

3. The Index Number for the calendar half year next preceding the period of six months for which the adjustment is made is to be ascertained.

4. The amount assigned in the following table (or any extension thereof) to the Index Number Division comprising that Number is to be ascertained.

5. The basic wage shall be of that assigned amount during such period of six months.

Provided, however, that if that assigned amount be different by less than 2s. from the last current amount of the basic wage, then that last current amount shall continue unchanged during such period.

TABLE.

Index Number Divisions.	Basic Wage.	Minimum for Females.
	£ s. d.	£ s. d.
735-746	3 0 0	1 13 0
747-759	3 1 0	1 13 6
760-771	3 2 0	1 14 0
772-783	3 3 0	1 14 6
784-796	3 4 0	1 15 0
797-808	3 5 0	1 15 6
809-820	3 6 0	1 16 0
821-833	3 7 0	1 16 6
834-845	3 8 0	1 17 0
846-858	3 9 0	1 17 6
859-870	3 10 0	1 18 0
871-882	3 11 0	1 18 6

The Index Number Divisions in this table are based upon the equating of the Index Number 1,000 with a basic wage of 81s. per week, and any extension of the table must be similarly constituted. Any necessary extension may be made by reference to the table of wages with 1s. divisions authorized by the Commonwealth Court of Conciliation and Arbitration.

(c) The amounts of the weekly rates for Apprentices and Improvers shall be adjusted proportionately to the rate of £3 6s. calculated to the nearest sixpence, any broken part of sixpence in the result not exceeding threepence to be disregarded.

(d) The rates for piece-workers shall be increased or decreased in the same proportion as the rate for the journeymen or journeywomen in the respective classes.

(6) ORDINARY WEEK'S WORK.—The number of hours to constitute a week's work shall be as follows:—

Males	44 hours	} To be worked between the times of beginning and ending work shown below.
Females	44 hours	
Times of beginning.	Times of ending.	
7.30 a.m.	5.15 p.m. Mondays to Fridays.	
7.30 a.m.	12 noon Saturdays.	

(7) OVERTIME.—All time worked before or after the usual times of beginning and ending work, or in excess of eight and three-quarter hours per day, shall be paid for at the rate of time and one-half for the first four hours and double time thereafter, provided that all time worked between the hours of 9 p.m. and 7.30 a.m. shall be paid for at double time.

All work done outside the times of beginning and ending work on any holiday specified in clause (16) shall be paid for at the rate of double ordinary time.

No person under the age of seventeen years shall be permitted to work more than four hours overtime in any week.

(8) TEA MONEY.—All employees required to work beyond the usual time of ending work shall be allowed 2s. tea money in addition to overtime rates as prescribed for in this determination when the usual time of ending work is exceeded by two hours.

(9) **TERMS OF ENGAGEMENT.**—Except as herein in this Determination provided, all employees shall be employed by the week. Employees to become entitled to the weekly wage prescribed by this Determination must be available and ready and willing to perform such work as the employer shall from time to time require on the days and during the hours usually worked by the class of employees affected. Where the majority of the employees of any establishment or of any department of such establishment agree to work part time for any period or to close down for any period on days other than the prescribed holidays, the provisions of the weekly wage shall not apply to any employee of such establishment or department during such periods.

Employment for the first two weeks of service at any time shall be from hour to hour at the weekly rate fixed.

(10) **TERMINATING EMPLOYMENT.**—Employment to be terminated only by a week's notice on either side, and such notice may be given at any time during the week. This shall not affect the right of the employer to dismiss any employee without notice for malingering, inefficiency, neglect of duty, or misconduct, or to deduct payment for any time the employee cannot be usefully employed because of any strike, or through any breakdown of machinery, or any stoppage of work by any cause for which the employer cannot reasonably be held responsible.

An employer shall not terminate the employment of an employee for the purpose of evading payment for the holidays prescribed by this Determination.

Where an employee is dismissed within seven days prior to any such holiday the re-engagement of such employee within seven days after such holiday shall be prima facie evidence that the employment was terminated for the purpose of evading payment for such holiday.

Where the employer terminates the employment within one week of a day on which a holiday occurs, the employee shall be paid for such holiday or holidays prescribed by this Determination, provided that such employee had been employed by the employer for a period of at least one week prior to the termination of the employment.

Should an employee be dismissed during the course of a week any wages due to him or her shall be paid to him or her forthwith or shall be posted to him or her within 24 hours.

(11) **SPECIAL RATES FOR SUNDAYS AND HOLIDAYS.**—Any employee who is employed on any holiday specified in clause (16) shall be paid for at the rate of the ordinary time in addition to the usual rate.

All work done on Sundays shall be paid for at the rate of double time.

(12) **MIDDAY MEAL.**—An interval of not less than 30 minutes shall be allowed for the midday meal between the hours of 12 noon and 2 p.m.

(13) **REST PERIOD.**—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 third hour to females for refreshment. 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.

(14) **MATERIALS TO BE PROVIDED.**—Any person employed in wholly or partly preparing or manufacturing any article of furniture or in preparing any new or second-hand article of furniture shall be paid 6d. per hour in addition to the lowest rate fixed by this Determination, unless the following are provided by the employer if required in the performance of the work:—Benches, wood or iron clamps over 2 ft. 6 in., hand screws (in excess of four), glue pots, and glue brushes and varnish brushes. Any employee engaged at french polishing shall be supplied with all materials, including rags, brushes, and kit-box.

(15) **ALLOWANCES FOR TRAVELLING TIME AND BOARD.**—All time reasonably occupied by an employee in travelling to or from work outside the shop and outside ordinary hours and in travelling to and from work in a country district if engaged in the Metropolitan District for employment in a country district shall be treated as time of duty and paid for at ordinary rates up to a maximum of eight hours for the journey, except on Sundays, when time and a half rates shall be paid up to a maximum of eight hours for the journey. Provided that where an employee proceeds direct from his or her home to a job outside the factory, he or she shall be paid for all time reasonably occupied in travelling to the job in excess of the time usually taken to go from his or her home to the factory.

All fares and reasonable travelling expenses incurred by an employee in such travelling, including the cost, if any, incurred for meals, together with the reasonable cost of board and lodging if the employee has to be away from his home for a night, shall be paid to the employee.

The fares allowed shall be first class where the employee has to travel all night in connexion with his employer's business and in other cases the fares shall be second class.

The foregoing travelling and accommodation allowances shall be paid additional to the usual rates for the time employees are working.

When it is more convenient for the employee to go direct to the job from his or her home he or she shall do so, and start and cease work at the usual times customary at the factory, provided that any extra expense incurred by him or her in travelling shall be borne by the employer.

(16) **HOLIDAYS.**—All weekly wage employees shall be granted the following holidays without deduction of pay:—The days observed as New Year's Day, Australia Day (26th January), Good Friday, Easter Monday, Labour Day, Anzac Day, King's Birthday, Christmas Day, and Boxing Day.

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 wage as set out in this Determination for the class of work performed.

If any of the above holidays occur on a Sunday or Saturday and are not observed on any other day, then employees shall not be paid for such Sunday, and shall be paid for such Saturday as for a half day, but not otherwise.

All other weekly employees shall be paid for the above holidays an amount for each holiday based on the actual weekly wage paid to them by the employer.

Any employee absenting himself or herself from work on any portion of the working day preceding 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 for such holiday.

(17) **SICKNESS, ACCIDENTS.**—Any employee not attending duty shall lose his or her pay for the actual time of non-attendance unless he or she produces or forwards within 24 hours of the beginning of his or her absence evidence satisfactory to the management that his or her non-attendance was due to personal accident arising out of or in the course of his or her employment or to personal ill-health sufficient to incapacitate him or her for his or her usual work.

An employee shall not be entitled to payment for non-attendance on the ground of accident or ill-health for more than six days in each year.

For the purpose of this clause a year shall mean a period of twelve months commencing on the 17th day of August in each year.

(18) **PAY DAY.**—All employees shall be paid weekly on any other day than Saturday.

No employer shall hold more than two days pay in hand.

Any employee kept waiting for his or her pay on pay day for more than a quarter of an hour after the usual time for ceasing work shall be paid overtime rates after that quarter of an hour and as for a quarter of an hour at least.

(19) **PIECE-WORK.**—The employer may fix his own piece-work prices or task rates, provided such prices or rates enable an employee of average capacity working under like conditions to earn at least 10 per cent. more than the minimum weekly wage prescribed for the class of work performed. The same piece-work prices shall be paid to all piece-workers doing the same operation in the factory whether they be apprentices or improvers on piece-work, or otherwise.

All piece-workers who are available and ready and willing to work during the ordinary working hours shall be paid in each week in the case of males not less than 66s., and in the case of females not less than 44s.

J. W. CLARKE, P.M., Chairman.

H. N. JONES, Secretary.

Melbourne, 5th January, 1936.

The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in this process. It highlights the need for transparency and accountability in financial reporting, particularly in the context of public sector organizations.

The second part of the document focuses on the specific requirements for the audit process, including the selection of auditors and the scope of the audit. It emphasizes the need for a clear and concise audit plan that outlines the objectives, methods, and timeline of the audit.

The third part of the document discusses the challenges faced by auditors in their work, such as the complexity of financial data and the pressure to complete the audit within a tight deadline. It offers practical advice on how to overcome these challenges and ensure the quality of the audit.

The fourth part of the document concludes with a summary of the key findings and recommendations. It stresses the importance of continuous improvement and the need for auditors to stay up-to-date with the latest developments in their field.