



VICTORIA GOVERNMENT GAZETTE.

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WEDNESDAY, JANUARY 8.

[1936

Factories and Shops Acts.

DETERMINATION OF THE PRINTERS BOARD.

NOTE.—(a) This Determination, on the 26th December, 1935, applied to the Metropolitan District as defined in the Factories and Shops Acts and the Order in Council thereunder, and such portion of the City of Sandringham as is not included in the said District.

(b) The following Printing Trades were proclaimed on 27th February, 1929, as apprenticeship trades under the *Apprenticeship Act 1928* for the Metropolitan District:—

1. Hand composition.
2. Hand and machine composition, and attending and adjusting slug-casting and type-casting machines.
3. Bookbinding or guillotine machine operating.
4. Paper ruling.
5. Edge gilding.
6. Letter-press printing.
7. Lithographic printing.
8. Stereotyping or electrotyping.

Full particulars of the apprenticeship regulations for these trades may be obtained on application to the Secretary, Apprenticeship Commission, Treasury Gardens, Melbourne. (Price 3d.)

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 persons employed in the trade of—

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|--------------------------------------------------------------------|---|-----------------------------------------|
| (a) Printing; | } | Paper, cardboard, or similar materials; |
| (b) Bookbinding (including making loose sheet covers of any kind); | | |
| (c) Paper ruling; | | |
| (d) Stereotyping or electrotyping; | | |
| (e) Preparing printed matter for sale or distribution; | | |
| (f) Carbonising | | |
| Gumming,
Varnishing, or
Waxing | | |

but not including any process subject to the jurisdiction of the Stationery Board," has made the following Determination, namely:—

(1) That on the 26th December, 1935, the last previous Determination of this Board shall be revoked and replaced by this Determination.

(2) **ALL CLASSES OF WORKERS (OTHER THAN THOSE EMPLOYED IN DAILY NEWSPAPER OFFICES)**—

APPRENTICES AND IMPROVERS.

Weekly Wage.			Proportion (in any Place).	
—	Males.	Females.		
	s. d.	s. d.		
1st year	15 0	15 0	APPRENTICES.	
2nd year	19 0	18 0	<i>Males.</i>	
3rd year	23 6	21 6	One male apprentice to every three or fraction of three male workers receiving not less than the minimum wage.	
4th year	32 0	25 6	<i>Females.</i>	
5th year	40 6	33 6	One female apprentice to every three or fraction of three female workers receiving not less than 4s. 6d. per week of 44 hours.	
6th year	57 6	..	IMPROVERS.	
<p>An apprentice or improver working on a night shift shall be paid 1s. 6d. extra for such shift, and if he works on night shift for one week he shall be paid 9s. extra for such week.</p>			<i>Males.</i>	
			One male improver to every fifteen journeymen receiving not less than 9s. per week of 44 hours.	
			<i>Females.</i>	
			One female improver to every twenty female workers receiving not less than 4s. 6d. per week of 44 hours.	

JUVENILE WORKERS.

Juvenile Workers, i.e., persons under 21 years of age (other than apprentices or improvers) who, if males, are engaged on any work for which the rate of wages fixed for adults in this Determination does not exceed 83s. per week, or who, if females, are engaged on any work for which the rate of wages fixed for adults in this Determination does not exceed 46s. 6d. per week.

	Weekly Wage.						
	Under 15 Years of Age.	15 to 16 Years.	16 to 17 Years.	17 to 18 Years.	18 to 19 Years.	19 to 20 Years.	20 to 21 Years.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Males	15 0	19 0	23 6	32 0	40 6	49 0	57 6
	1st Year's Experience.	2nd Year's Experience.	3rd Year's Experience.	4th Year's Experience.	5th Year's Experience.	After Five Years' Experience.	
Females	15 0	18 0	21 6	25 6	33 6	The appropriate adult Minimum Wage.	

"Experience" means experience in the industry, including experience in the employ of more than one employer, and any female employee on leaving or being discharged from her employment shall be entitled to a certificate from her employer stating the date when such employment began and the date of its termination, duly signed or otherwise authenticated by the employer. Such certificate shall be the property of the employee, and shall be returned to her by any subsequent employer within seven days of her engagement.

A juvenile worker, working on a night shift, shall be paid 1s. 6d. extra for such shift, and if he works on night shift for one week he shall be paid 9s. extra for such week.

Each Department employing Junior labour (male or female) must employ at least one adult employee continuously, and such employee shall receive at least the appropriate adult minimum wage, and not more than two male Juniors shall be employed to each adult male employee permanently employed in each Department.

No employer shall employ any person under the age of 21 years at any class of work the rate of wages for which is provided in Table A hereunder unless such person is an apprentice or an improver.

OTHER EMPLOYEES.

Other Employees.	Weekly Wage, Day Shift.
TABLE A.	
<i>Males.</i>	
1. Machine compositor, i.e., a person operating any class of composing or slug-casting machine keyboards, or monotype keyboard (including time occupied in cleaning the machine or remedying defective working of machine)	104 0
2. Probationary machine compositor:—	
(a) For a first period of six months' probation	92 0
(b) For a second period of six months' probation	98 0
(c) Thereafter	104 0
Provided that any probationary machine compositor who, during the second six months of his period of probation, attains an efficiency of 7,000 ems per hour over a maximum period of four hours, on plain matter, corrected, of not less than thirteen ems measure, in six-point type, shall be paid the rate fixed for a machine compositor.	
3. Proof reader or reviser	98 0
4. Working mechanic in charge of a slug-casting or type-casting machine	92 0
5. Hand compositor, slugger, bulk hand, stone hand, electrotypist, stereotyper, or letterpress machinist	92 0
6. Operator of a writer-press, multigraph machine, monotype machine, or a similar machine printing from movable type, stereotypes, electros, zincos or the like	92 0
7. Rotary machinist	92 0
8. Machinist working a flat-bed machine working from a reel	92 0
9. Lithographic machinist, including lithographic tin printer, lithographic transferrer, or pressman	92 0
10. Bookbinder (except an employee engaged solely in the work of folding, numbering, perforating, or sewing, or binding all cut flush work not turned in, or binding quarter-bound work cut flush turned in paper sides)	92 0
11. Marbler	92 0
12. Hand indexer	92 0
13. Blocker, except an employee engaged solely on the work of blind blocking	92 0
14. Finisher	92 0
15. Pocket-book maker	92 0
16. Person engaged in sawing or rolling books	92 0
17. Loose sheet cover maker	92 0
18. Leather cutter	92 0
19. Paper ruler, i.e., a person in charge of any ruling machine, or who makes ready, sets pens or discs on the machine, mixes inks, rules proofs, or regulates the supply of ink to the machine	92 0
20. Guillotine machine operator	92 0
TABLE B.	
<i>Males.</i>	
1. Rotary machinist's assistant, i.e., a person who assists the machinist in the care and control of the machine, and the proper printing of the paper	83 0
2. Stone or plate preparer	76 0
3. Ink grinder	72 0
4. Person employed edge staining, board cutting, bevelling, blind blocking, or cutting material (except leather) solely and continuously	80 0
5. Person employed carbonising, gumming, varnishing, or waxing	72 0
6. Die cutter	80 0
7. Cutter from reel or slitter	76 0
8. Storeman, packer, or despatcher	74 0
9. All other adult males	68 6

NOTE.—An adult male employee working on a night shift shall be paid 2s. extra for such shift, but if he works on a night shift for one week he shall be paid 12s. extra for such week.

OTHER EMPLOYEES—continued.

Other Employees.	Weekly Wage, Day Shift.
TABLE C.	
<i>Females.</i>	
1. Operator of a writer-press, multigraph machine, roneotype machine, or a similar machine printing from movable type, stereotypes, electros, zincos or the like when employed on work other than circular letters that are wholly composed in the one face and size of type and of a typewriter character, in imitation of a typewritten letter or circular ..	92 0
2. An employee in charge of or who supervises, directs, or is responsible for the work of—	
(a) From three to eight employees (both inclusive)	48 6
(b) From nine to fifteen employees (both inclusive)	54 6
(c) Over fifteen employees	60 6
TABLE D.	
<i>Females.</i>	
1. Head packer	46 6
2. Bookbinder, that is, an employee engaged in the binding of quarter bound work cut flush with turned in paper sides and the binding of all cut flush work not turned in—	
(a) When engaged on work which exceeds 1½ inches in thickness of back, and 108 superficial inches measured over length and breadth of either side, whether wired, sewn, stabbed, stapled, or otherwise held together	45 6
(b) When engaged on work which does not exceed both the measurements above mentioned	44 6
3. Employee of more than five years' experience at the trade employed on any one or more of the following operations— Hand sewing, machine sewing, taking-down of letterpress work, folding, paging, numbering, perforating, gathering, collating, inter-leaving, tipping in and tipping on (but not joining sheets for account books), wire stapling, edge staining (excepting the staining or otherwise colouring the edges of cards and the edges of books other than those books that are quarter bound cut flush with turned in paper sides or are cut flush and not turned in)	44 6
4. Employee of more than five years' experience at the trade employed in connexion with printing	44 6
5. Copyholder	44 6
6. Numberer	44 6
7. Feeder employed on—	
Letterpress or lithographic printing machine	43 6
Varnishing machine	43 6
Waxing machine	43 6
Folding machine	43 6
8. Female employees not otherwise specified	36 6

Provided that any female employed on work which is specifically named or described in Tables A or B, but is not specifically named or described in Tables C or D, shall be paid the rate prescribed for males when performing such work.

(3) ORDINARY WEEK'S WORK.—The number of hours which shall constitute an ordinary week's work shall be as follows:—

Day shift	44 hours.
Night shift—	
Machine compositors	42 hours.
All others	44 hours.

(4) SHIFTS:—

Day shift—

The hours of duty shall not exceed eight hours on Monday to Friday inclusive, and four hours on Saturday, to be worked between 8 a.m. and 6 p.m. on Monday to Friday inclusive, and between 8 a.m. and 12 noon on Saturdays. Provided that the time of starting work of the linotype mechanic or other male person who attends to arrange the heating of linotype or like metal pots may be 7.30 a.m.

Night shift—

- (a) Night shift (i.e., work, other than overtime work, performed between 6 p.m. and 8 a.m.) must be worked within ten hours a night on Monday to Friday inclusive.
- (b) The hours of duty on night shift or unusual shift shall be arranged between each particular employer and the employees.
- (c) A female employee or an employee under seventeen years of age shall not perform night shift work.
- (d) When the hours of any night shift overlap the day shift hours, the night shift hours shall be observed, and the night shift wage shall be paid for such day.

The daily working hours of each office shall be conspicuously displayed in the work-room.

(5) FIVE-DAY WEEK.—When the employer desires to work the ordinary working hours in a five-day week, he may do so provided that the majority of his employees consent in writing.

(6) OVERTIME.—(a) The following rates shall be paid for all work done:—

(i) In excess of or outside the hours fixed in clause (3) or (4)—		Time-workers.	Piece-workers.
(a) On Saturday after 12 noon	Double time	..	Double rate
(b) Any other time—			
First three hours	Time and a half	..	Rate and a half
Thereafter	Double time	..	Double rate
(ii) On the sixth day or night, where the hours of the ordinary working week are worked within five days or five nights	Double time	..	Double rate.

(b) Where an employee is called upon to work overtime in excess of one hour after the usual finishing time of any shift, such employee shall be paid for two hours' work at overtime rates at the least. Where notice of overtime in excess of one hour has not been given during the previous shift, 2s. shall be paid as an allowance for tea money, and the same allowance shall be made for each meal reasonably occurring during such overtime work.

(c) Any employee required to work more than six consecutive shifts without a clear interval of 36 hours, after the sixth shift, shall be paid double rates for all work performed by him after the sixth shift until he shall have had such clear interval of 36 hours between shifts.

(d) No improver or juvenile worker under seventeen years of age, nor any female or apprentice, shall be on duty in any event before 8 a.m. or later than 9 p.m. on any working day, subject to clause (5).

(e) An employer shall not require or permit any female employee to work overtime after 6 p.m. unless at least one other female person is working with her.

(f) An employer shall not require or permit an employee to work overtime, or on night shift in connexion with power-driven machinery, unless he works in company with at least one other person.

(g) One hour's time at the least, in addition to the actual time worked, or the time the employee is required to stand by for work, shall be paid for as a "call" to any employee brought in to do any other work not in the ordinary working hours, such to be paid for at the rate of time and a half, or rate and a half, except on Saturday afternoon and Sunday, when double time or double rate shall be paid.

(A) All overtime rates earned by an employee shall be paid in full, and no deduction shall be made from such overtime rates by reason of any time not worked by such employee.

(7) **EMPLOYER MISSING USUAL CONVEYANCE.**—Whenever the finishing time of any worker working overtime or working on any temporary night shift is such as to cause him to miss the usual means of conveyance home, he shall be conveyed home in a suitable manner, without delay, at the expense of the employer.

(8) **TERMS OF EMPLOYMENT.**—(a) No employee shall be employed other than as a weekly time-work employee, or a weekly piece-work employee, or a temporary time-work employee, or a temporary piece-work employee.

(b) A weekly time-work employee, to become entitled to payment of a weekly wage, shall perform such work as the employer shall from time to time require on the days and during the hours usually worked by such employee.

(c) Any weekly time-work employee not attending for duty will lose his pay for the actual time lost, unless he produces or forwards, within 28 hours of the commencement of such absence, evidence satisfactory to the employer that his non-attendance was due to personal ill-health necessitating such absence, but he shall not be entitled to payment for non-attendance on the ground of personal ill-health for more than six days in each year. Such year begins on the 1st day of July each year. An employee is to be entitled to not more than six days' payment in any year under this clause, notwithstanding that he may be employed by different employers.

(d) The following conditions apply to the employment of a weekly piece-worker :—

(i) On each working day or night of the week the weekly piece-worker shall present himself for employment, at the usual time for beginning work at the place of business of the employer, unless informed by the employer that his attendance on any day or any night is not required.

(ii) If the weekly piece-worker begins work on any such day or any night he shall receive not less than four hours' continuous employment, or be paid for such four hours at his average weekly earnings, calculated on the earnings of the four preceding full weeks, or if he shall not have worked four full weeks then on the average earnings for the period during which he has worked.

(iii) A weekly piece-worker shall be allotted in any working week sufficient piece-work to enable such piece-worker to earn at least 68s. If such work is not provided in any week, and in such week the piece-worker complies with the provisions of sub-clause (i) of this clause, and faithfully performs all work provided for him during that week at his usual rate of speed, he shall be paid such amount at the least and this notwithstanding that any public holiday or holidays occur in such week.

(iv) For a period or periods making in the aggregate not more than the hours of an ordinary week's work for a time-worker in any year such weekly piece-worker will be excused for not presenting himself for employment at the proper time and place, and such non-attendance shall not disentitle such piece-worker to the provisions of this Determination to the payment of the amount of 68s. for any week in which such absence occurs, if such weekly piece-worker within 28 hours of the commencement of such absence produces or forwards to the employer evidence satisfactory to the employer that his non-attendance was due to personal ill-health necessitating such absence. The year begins on the 1st day of July each year. A weekly piece-worker shall be entitled to take the benefits of this clause in respect of not more than the hours of the ordinary week's work for a time-worker during any such year, notwithstanding that he may be employed by different employers. In any calculation of the hours lost by an employee under this clause in any week only such hours shall be counted as were paid for by the employer to make up 68s., notwithstanding that the period of absence in such week may have exceeded the hours paid for as aforesaid.

(v) In respect of each public holiday, prescribed by this Determination, which occurs in any week, and in which the weekly piece-worker is not required to work by the employer, there shall be added to the aggregate earnings of the weekly adult piece-worker, during that week, the sum of 11s. 4d.

(e) The employment of a weekly time-work or piece-work employee may be terminated by a week's notice on either side, and such notice may be given at any time during any week. This shall not affect the right of the employer to dismiss any employee without notice for malingering, inefficiency, neglect of duty, or misconduct, and in such cases wages shall be paid up to the time of dismissal only, or to deduct payment for any day the employee cannot usefully be employed because of any strike, or through any breakdown of machinery or any stoppage of work from any cause for which the employer cannot be held responsible.

(f) Where a weekly piece-work employee gives or receives a week's notice of the termination of his employment, he shall, during the week that such notice runs, be given the same amount of piece-work as it has been customary for him to perform during the period of his engagement.

(g) If an employee's service be terminated during the course of a week he shall be paid all money due to him at the termination of his service, or all money due to such employee shall be forwarded to him by post within twenty-four hours thereafter.

(9) **Temporary Work.**—(a) Temporary employees, whether working at piece-work or time-work and whether working on day or night shift, shall be paid for such work the piece-work rate or the hourly rate prescribed for such work, with the addition of twelve and one-half per cent.

(b) The hourly rate for any work for which a weekly rate is prescribed by this Determination is to be ascertained by dividing the weekly rate by the number of hours which constitute the employee's ordinary working week.

(c) If a temporary employee commences duty or be directed to attend for duty and actually attends, such employee, if a time-worker, shall be paid at the rate herein provided and for six hours (either day or night) at the least, except in the case of machine compositors, who shall be paid for four hours at the least, and if a piece-worker, shall be given four hours' work at the least, or paid for four hours at the appropriate rate for a time-worker.

(10) **MIXED FUNCTIONS.**—Where during any day an employee is employed on work requiring the performance of functions involving different rates of wages prescribed by this Determination, the minimum rate of wage to be paid to the employee for that day shall be calculated as if the employee performed such only of the said functions as involved the highest rate of wage.

(11) **Special Rates.**—All work done on Sunday shall be paid for at double time or double rate, and for all work done on any holiday mentioned in clause (12) the following shall be paid :—

Time-work employees .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	Ordinary rate in addition to the weekly wage.
Piece-workers .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	Double rate.

But if any other day be by Act of Parliament or Proclamation substituted for any such holidays, the special rate shall be payable only for work done on the day so substituted.

(12) **Holidays.**—(a) An employee shall be entitled to be absent from his employment without deduction of pay on any of the following holidays, viz. :—New Year's Day, Australia Day (26th January), Good Friday, Easter Saturday, Easter Monday, Labour Day, King's Birthday, Melbourne Cup Day, Christmas Day, or Boxing Day.

(b) An employer shall not terminate the employment of a weekly employee for the purpose of evading payment for the holidays prescribed by this Determination.

(c) Where an employee is dismissed within a week of any such holiday the re-engagement of such employee within three days of such holiday shall be prima facie evidence that the employment was terminated for the purpose of evading payment for such holiday.

(d) 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.

(e) Where an employee is absent from his or her employment on the day before or the day after a public holiday without reasonable excuse or without the consent of the employer, the employee shall not be entitled to payment for such holiday.

(13) **Pay Day.**—An employee shall be paid on Thursday or Friday in each week, and not more than two days' pay shall be kept in hand by the employer.

12. *Ledered Matter.*

All leadered matter, if leaders are ranged, and other leadered matter of 20 ems measure or over, shall be paid for at rate and a third.

13. *Indented Matter.*

All matter set to thirteen ems measure or less in 8 point or over, indented one or more ems each end or two ems or over on one end, shall be paid for at rate and a half.

14. *House Marks—Author's Proofs.*

Alterations from copy to the first proof shall be paid for at double rate. House marks or author's proofs shall be paid for at double rate, but 12 lines shall be the minimum charge. New matter or additions to copy to be paid for at the ordinary rate if exceeding 12 consecutive lines. The "House" shall be entitled to correct all author's proofs or revises on time.

15. *Correction of Proofs on Time.*

The house may at any time in its discretion correct proofs on time and deduct from the operator the number of lines requiring alteration. The machine compositor is to have the opportunity of seeing proofs containing any corrections charged against him.

16. *Slugging, &c.*

The insertion of all display or corrected slugs, cutting, fitting or whiting shall be done by the house.

17. *White Lines, &c., Inserted by the House.*

The machine compositor shall not be paid for white lines, leads or other matter, inserted by the house except when such white lines are part of a "take."

18. *Two or More Bars to be Laid Out by the House.*

Where matter is set on two or more bars it shall be laid out by the house, but the machine compositor shall be responsible for any mistake made by him.

19. *Arranged by House with Extra Charge.*

Matter requiring two bars to complete one measure (not being tabular matter) shall be paid for at rate and a third; three bars, rate and a half; four or more bars, double rate.

20. *Full Lines.*

Each line cast by the machine shall be paid for as a full line, except when the vice jaw is reduced, when the full measure will be charged for the first twenty lines only.

21. *Copy too big for Tray.*

All matter set from copy (including books) that will not go on or cannot be folded or arranged to suit the copy tray, shall be paid for at rate and a third.

22. *Bad or Indistinct Copy.*

Bad or indistinct copy, or copy written with an indelible pencil, or matter having to be transposed by the machine compositor (that is, matter which is not to be set up in the order in which it appears in the copy), shall be paid for at rate and a third.

23. *Contractions—Extra Charge.*

Where the machine compositor has to make contractions he shall be paid rate and a half for each line affected. This provision does not apply to ordinary recognized contractions such as St. for street, Rd. for road, Co. for Company, Ltd. for Limited, lb. for pound, oz. for ounce, &c. Further, this provision does not apply to work done on a directory or a telephone list.

24. *Defective Machines.*

The correction of errors resulting from the defective working of the machine, and sunken letters, shall be paid for at double rates, provided that where a mechanic is employed on the shift, or some responsible person is present, his attention is called to the defect, and he has failed to remedy the matter, but a machine compositor shall be entitled to this charge for all matter set up to the time when the defect was, or should reasonably have been observed by him.

25. *Lower Magazine.*

Where a machine compositor sets from a lower magazine from which the matrices assemble down a chute, he may at his option do such work at the time rates for a machine compositor.

26. *Time-work.*

A machine compositor, who may be temporarily required to do hand work on any day on which he is employed as a machine compositor, shall be paid therefor not less than the time rate for a machine compositor.

27. *Waiting Time.*

Waiting time shall be paid for at the time rate for a machine compositor. All stoppages shall be cumulative, and shall be charged as waiting time provided that such stoppages have not been caused by the fault of the machine compositor.

28. *Changing Magazine.*

For changing magazine or mould in any slug-casting machine, the machine compositor shall be paid 5d., and for emptying or refilling magazine 1s. 3d. In the case of a multi-magazine machine, or a machine of similar design, he shall be paid 1d. for each change, and 1d. for each return where the change and return of magazine is made by manipulation of handle or lever.

29. *Attending and Adjusting.*

On any shift a machine compositor on piece-work attending or adjusting one machine shall be paid 10s. per week extra, and for two or more machines 20s. per week extra. If the 10s. per week be not paid to a piece-worker, all mechanical troubles shall be rectified for him without delay, and he shall be paid for all time he is kept waiting at the time rate for a machine compositor.

30. *Long Measure.*

Slugs of 26-ems pica measure and over set in 6-point or smaller type shall be paid three farthings per 1,000 ems in addition to the rate. Measures of 27-ems pica and over set in type larger than 6-point shall be paid three farthings per 1,000 ems in addition to the rate.

31. *Changing Machine or Magazine.*

If a machine is changed by order to a different type, the machine compositor shall not be required to change again to make corrections. Such corrections shall be done on a vacant machine if possible, but when they are done by another machine compositor, at the order of the house, one line shall be charged against the machine compositor who set the matter, and one line against the house for each line re-set.

32. *Instructions.*

Instructions shall be given to the machine compositor with the first "take" in each job.

33. *Catchlines.*

A piece-work machine compositor shall be paid for all catchlines when set by him.

34. *Full Fount of Matrices.*

Each machine shall be provided with at least 25 space bands, and such a fount of matrices as will enable the machine compositor to do his work without delay.

35. *Cross Rules.*

All cross rules when set by the machine compositor, whether in reading or advertisements, shall be paid for as separate lines.

Table of Multipliers.

Pica ems Measure.	Pearl or 5-point.	Agate or 5½-point.	Nonpariel or 6-point.	Minion or 7-point.	Brevier or 8-point.	Bourgeois or 9-point.	Long Primer or 10-point.	Small Pica or 11-point.	Pica or 12-point.	English or 14-point.
6	40	40	40	40	40	40	40	40	40	40
7	40	40	40	40	40	40	40	40	40	40
8	40	40	40	40	40	40	40	40	40	40
9	43	40	40	40	40	40	40	40	40	40
10	48	44	40	40	40	40	40	40	40	40
11	53	48	44	40	40	40	40	40	40	40
12	58	52	48	41	40	40	40	40	40	40
13	62	57	52	45	40	40	40	40	40	40
14	67	61	56	48	42	40	40	40	40	40
15	72	65	60	51	45	40	40	40	40	40
16	77	70	64	55	48	43	40	40	40	40
17	82	74	68	58	51	45	41	40	40	40
18	86	79	72	62	54	48	43	40	40	40
19	91	83	76	65	57	51	46	41	40	40
20	96	87	80	69	60	53	48	44	40	40
21	101	92	84	72	63	56	50	46	42	40
22	106	96	88	75	66	59	53	48	44	40
23	110	100	92	79	69	61	55	50	46	40
24	115	105	96	82	72	64	58	52	48	41
25	120	109	100	86	75	67	60	55	50	43
26	125	113	104	89	78	69	62	57	52	45
27	130	118	108	93	81	72	65	59	54	46
28	134	122	112	96	84	75	67	61	56	48
29	139	127	116	99	87	77	70	63	58	50
30	144	131	120	103	90	80	72	65	60	51

W. W. HARRIS, Chairman.

H. N. JONES, Secretary.

Melbourne, 11th December, 1935.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text outlines the various types of records that should be maintained, including receipts, invoices, and bank statements, and provides guidance on how to organize and store these records effectively.

2. The second part of the document focuses on the role of internal controls in ensuring the accuracy and reliability of financial information. It describes the various types of internal controls, such as segregation of duties, authorization requirements, and independent verification, and explains how these controls can be used to identify and prevent errors and fraud. The text also discusses the importance of regularly reviewing and updating internal controls to reflect changes in the organization's operations and the external environment.

3. The third part of the document discusses the importance of transparency and disclosure in financial reporting. It explains that providing clear and concise information about the organization's financial performance and position is essential for building trust and confidence among investors, creditors, and other stakeholders. The text outlines the various types of financial reports that should be prepared and distributed, and provides guidance on how to present this information in a clear and understandable manner.

4. The fourth part of the document discusses the importance of risk management in financial reporting. It explains that identifying and assessing the various risks that could affect the organization's financial performance and position is essential for making informed decisions and for developing effective strategies to mitigate these risks. The text outlines the various types of risks, such as credit risk, liquidity risk, and market risk, and provides guidance on how to identify and assess these risks, and how to develop and implement risk management strategies.

5. The fifth part of the document discusses the importance of ethical behavior in financial reporting. It explains that acting ethically and honestly is essential for maintaining the integrity of the financial system and for building trust and confidence among investors, creditors, and other stakeholders. The text outlines the various types of ethical issues that could arise in financial reporting, such as conflicts of interest and the manipulation of financial data, and provides guidance on how to identify and address these issues, and how to promote a culture of ethical behavior within the organization.