



VICTORIA GOVERNMENT GAZETTE.

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TUESDAY, JUNE 25.

[1940

Factories and Shops Acts.

DETERMINATION OF THE SAUSAGE CASINGS 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 preparing or cleaning casings for sausages or similar products" has made the following Determination, namely:—

(1) That on the 27th June, 1940, the last previous Determination of this Board shall be revoked and replaced by this Determination.

(2)

WAGES.

								Wages per Week of 44 Hours.			
								s.	d.		
<i>Juvenile Workers.</i>											
15 years of age and under 17 years of age	33	9	
17 " " " 18 " "	43	3	
18 " " " 19 " "	52	3	
19 " " " 20 " "	61	3	
20 " " " 21 " "	82	0	
<i>Other Employees.</i>											
Persons employed at Casing Factories outside Freezing Works:—											
Pullers-off and strippers	106	0	
All others	106	0	
Persons employed at Abattoirs or Freezing Works upon the produce of animals slaughtered for local trade:—											
Pullers-off and strippers	100	0	
All others	100	0	
								Wages per Day.			
								Monday to Friday.		Saturday.	
								s.	d.	s.	d.
Persons employed at Casing Factories in Freezing Works:—											
Pullers-off and strippers	19	4	
All others	19	4	
Persons employed at Abattoirs or Freezing Works upon the produce of animals slaughtered for export trade:—											
Pullers-off and strippers	19	4	
All others	19	4	

(3) PROHIBITION OF EMPLOYMENT.—The Board determines that—

- (a) No person under the age of 21 years shall be employed except as a "juvenile worker" as defined by Clause 4.
 (b) No "juvenile worker" under the age of 15 years shall be employed.

(4) DEFINITION.—A juvenile worker shall mean a person under 21 years of age employed only in performing one or more of the following tasks, viz.:—Dry gut work, turning middles and bungs, blowing and tying weasands and bladders, measuring, selecting, salting, working behind scraping machines, splitting beef runners.

(5) TIMES OF BEGINNING AND ENDING WORK:—

Men Receiving and Tanking—

	Time of Beginning.	Time of Ending.
From Monday to Friday inclusive	8.30 a.m.	5.21 p.m.
Saturday	8.30 a.m.	12 noon

Persons employed as pullers-off and strippers at Abattoirs or Freezing Works (export trade or local trade):—

From Monday to Friday inclusive..	7.45 a.m.	4.55 p.m.
Saturday	7.45 a.m.	10.55 a.m.

All other employees—

From Monday to Friday inclusive..	7.30 a.m.	4.21 p.m.
Saturday	7.30 a.m.	11 a.m.

(6) MEAL TIME.—(a) Persons employed as pullers-off and strippers at Abattoirs or Freezing Works (export trade or local trade) shall be allowed a meal period of not less than one hour between 12 noon and 1.15 p.m.

(b) All other employees shall be allowed a meal period of not less than 45 minutes between 12 noon and 1 p.m. Such meal period shall not be calculated as time worked.

(7) OVERTIME.—All time worked outside the times of beginning and ending work shall be paid for at the rate of time and a half.

(8) SPECIAL RATES.—Double time shall be paid for all work done on Sundays, Christmas Day, Boxing Day, New Year's Day, Australia Day, Labour Day, Good Friday, Easter Monday, Cup Day and Butchers' Picnic Day; but if any other day be by Act of Parliament or Proclamation substituted for any of the above-named holidays, the special rate shall only be payable for work done on the day so substituted.

(9) HOLIDAYS.—(a) All employees shall be entitled to the ten holidays hereinafter mentioned without any deduction from the weekly or daily rate of pay (as the case may be), provided that any such employee has been employed during any portion of the working week, viz.:—Christmas Day, Boxing Day, New Year's Day, Australia Day, Labour Day, Anzac Day, Good Friday, Easter Monday, Cup Day, and Butchers' Picnic Day.

(b) In the event of an employee being required to work on a public holiday, he shall do so at the rate prescribed or shall not be entitled to payment for such holiday.

(10) APRONS AND LEGGINGS.—Aprons and materials for leggings for employees employed in cleaning sheds and abattoirs shall be provided free of charge by the employer.

(11) PERIODICAL ADJUSTMENT OF WAGES.—The wages rates for adult weekly paid employees, set out in clause 2, are based upon the following basic wage and pursuant to and in accordance with the provisions of the *Factories and Shops Act 1934*, the Board hereby determines that such rates shall be automatically increased or decreased by the same amount, and at the same time as such basic wage. Provided that adjustments to the rates for adult daily paid employees and juvenile workers shall be made at the same time as follows:—

(a) The wages per day payable to adult daily paid employees shall be increased or decreased by an amount of 2d. for every 1s. increase or decrease respectively in the basic wage.

(b) The wages of juvenile workers shall be adjusted proportionately to adjustments of the basic wage, such adjustments to be to the nearest 3d., half or less than half of 3d. to be disregarded, and to be made upon the rates prescribed in the Determination which came into force on the 1st December, 1939.

The basic wage shown hereunder shall be adjusted as prescribed in clause (12).

Basic Wage.

Place.	Basic Wage.	Index Number Set Assigned
	£ s. d.	
Within the area to which this Determination applies	3 16 0	Melbourne

(12) ADJUSTMENT OF BASIC WAGE.—(a) Until the beginning of the first pay period to commence in August, 1940, the amount of the basic wage shall be as prescribed in clause (11).

(b) During each future successive period beginning with the first pay period to commence in an August, a November, a February, or a May, the amount of the basic wage 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) The index number set to be applied is that assigned to Melbourne.
- (2) The index number for the calendar quarter next preceding the period of thirteen weeks for which the adjustment is made is to be ascertained.
- (3) The amount assigned in the following table (or in any extension thereof) to the index number division comprising that number is to be ascertained.
- (4) The basic wage shall be of that assigned amount during such successive period.

Table.

Index Number Divisions.					Basic Wage.	Index Number Divisions.					Basic Wage.
					£ s. d.						£ s. d.
735-746	..	..	..	..	3 0 0	871-882	..	..	..	..	3 11 0
747-759	..	..	..	..	3 1 0	883-895	..	..	..	..	3 12 0
760-771	..	..	..	..	3 2 0	896-907	..	..	..	..	3 13 0
772-783	..	..	..	..	3 3 0	908-919	..	..	..	..	3 14 0
784-796	..	..	..	..	3 4 0	920-932	..	..	..	..	3 15 0
797-808	..	..	..	..	3 5 0	933-944	..	..	..	..	3 16 0
809-820	..	..	..	..	3 6 0	945-956	..	..	..	..	3 17 0
821-833	..	..	..	..	3 7 0	957-969	..	..	..	..	3 18 0
834-845	..	..	..	..	3 8 0	970-981	..	..	..	..	3 19 0
846-858	..	..	..	..	3 9 0	982-993	..	..	..	..	4 0 0
859-870	..	..	..	..	3 10 0						

Any extension of the table must be of the same construction as the table.

RAY H. BEERS, P.M., Chairman.

J. R. MACPHERSON, Secretary.

Melbourne, 12th June, 1940.

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

In the second section, the author details the process of reconciling bank statements with the company's ledger. This involves comparing the bank's records of deposits and withdrawals with the internal records to identify any discrepancies. Regular reconciliation helps in detecting errors and preventing fraud.

The third section covers the preparation of financial statements, including the balance sheet, income statement, and cash flow statement. It provides a step-by-step guide on how to calculate each component and how they interrelate. The author also discusses the importance of reviewing these statements regularly to assess the company's financial health.

Finally, the document concludes with a section on budgeting and forecasting. It explains how to create a realistic budget based on historical data and market trends. Forecasting allows the company to anticipate future financial needs and make informed decisions about investments and operations.