



VICTORIA

GOVERNMENT GAZETTE.

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FRIDAY, JULY 30.

[1943

Factories and Shops Acts.

DETERMINATION OF THE SLAUGHTERING FOR EXPORT 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 which since the 13th October, 1941, has had the power to "determine the lowest prices or rates which may be paid to any person or classes of persons (other than persons subject to the provisions of any Wages Board heretofore appointed) employed in the meat export trade as—

- (a) slaughterers or dressers of sheep, lambs, cattle, pigs, or calves;
- (b) boners, trimmers, or labourers;
- (c) drovers, stockmen, or penners-up;
- (d) skin store workers; "

has made the following Determination, namely:—

- (1) That on the 9th July, 1943, the adjusted Determination which came into force as from the beginning of the first pay period to commence in February, 1943, shall be revoked and replaced by this Determination.

SECTION A.

SHEEP AND LAMBS.

(2)

(a) Rates of Pay—

(i) Chain System as hereinafter described—

To slaughtermen employed in Group A, 4s. 3½d. plus 1½d. war loading (total 4s. 4½d.)	} Rams double rates.
per 100 sheep or lambs slaughtered	
To slaughtermen employed in Group B, 4s. 2½d. plus 1s. 1½d. war loading (total 4s. 3½d.)	}
per 100 sheep or lambs slaughtered	

To learners—

For the first 18 days of employment—

From Monday to Friday inclusive 19s. 6d. plus 6d. war loading (total 19s. 11d.) per day.

Saturday 10s. 9d. plus 6d. war loading (total 11s. 3d.).

Thereafter until considered competent by the employer—

From Monday to Friday inclusive 23s. 6d. plus 1s. 1d. war loading (total 24s. 7d.) per day.

Saturday 11s. 9d. plus 7d. war loading (total 12s. 4d.).

The amount to be paid to learners in each team shall be deducted from the total earnings of such team and the balance shall be divided equally between the remainder of such team.

No person under the age of 18 years shall be employed as a learner.

When one team only is employed, the composite rate of 49s. 5½d. plus 1s. 3d. war loading (total 50s. 8½d.) per 100 sheep or lambs slaughtered shall be divided equally between the members of Groups A and B.

When two or more teams are employed, men employed in Group A shall divide 4s. 3½d. plus 1½d. war loading (total 4s. 4½d.) per 100 sheep or lambs slaughtered equally between them, and men employed in Group B shall divide 4s. 2½d. plus 1s. 1½d. war loading (total 4s. 3½d.) per 100 sheep or lambs slaughtered equally between them.

The following employees shall not be included as members of the team and shall be paid as hereunder:—

To men employed as pointsmen, washers, wipers, trimmers, and stringers—

Such men shall be paid by the employer at the rate hereinafter prescribed for other labourers, and juvenile wipers, washers, and stringers shall be paid at the rate hereinafter prescribed for juvenile workers.

Chain System.—Employees engaged either changing from long hook to gambrel and slide, or inserting spreader, and/or feeding to the chain.

Ring System.—Employees either changing over, or inserting spreader, and/or feeding the ring.

Employees changing from long hook to gambrel and slide on the chain system shall be paid at "Other Labourers" rate for the first 2,000 sheep or lambs handled daily and thereafter an additional daily rate of 1s. per 100 sheep or lambs.

Employees changing over on the ring system shall be paid at "Other Labourers" rate for the first 4,000 sheep or lambs handled daily and thereafter an additional daily rate of 6d. per 100 sheep or lambs.

Employees on the chain system who either insert the spreader and/or feed the chain shall be paid at "Other Labourers" rate for the first 2,000 sheep or lambs handled daily and thereafter an additional daily rate of 6d. per 100 sheep or lambs. Provided that employees who feed two or more chains shall first handle 4,000 sheep or lambs daily at "Other Labourers" rates before the additional rates are payable.

Employees on the ring system who either insert the spreader and/or feed the ring shall be paid at "Other Labourers" rate for the first 4,000 sheep or lambs handled daily and thereafter an additional daily rate of 3d. per 100 sheep or lambs.

For the purpose of calculating payment in each instance 15 or over in each multiple of 25 sheep or lambs to be paid for as at 25 and under 15 to be disregarded.

(ii) Solo System as hereinafter described—

To slaughtermen employed on the solo system 49s. 5½d. plus 1s. 3d. war loading (total 50s. 8½d.) per 100 sheep or lambs slaughtered. Rams—double rates.

(b) Duties of Slaughtermen—

Men employed slaughtering sheep or lambs may be employed upon either the chain system or the solo system.

(i) Chain System.—Slaughtermen slaughtering sheep or lambs upon the chain system shall be organized into a team or teams. Each team shall be divided into the following groups:—

Group A.—Men employed in catching, sticking, shackling.

Group B.—Men employed in skinning hind legs and removing hind trotters, placing long hooks and removing shackle, skinning fore legs, removing tongue and sweetbread, tying weasand, punching briskets, removing spreader, splitting skins, removing front trotters, flanking and thumbing up, clearing tail and rectum gut, punching off skins, scalping and removing heads, gutting, removing pluck, splitting down briskets.

(ii) Solo System.—A slaughterman may be employed in individually performing the complete process of slaughtering, trimming and dressing sheep or lambs. Such slaughterman shall perform, in addition to trimming, such of the duties referred to in the preceding paragraph as are applicable to a solo slaughterman.

(c) Daggy, Maggoty, Diseased Sheep and Lambs and Full Wool Sheep:—

(i) Daggy and/or maggoty sheep and old lambs shall be treated before being stuck.

(ii) Double rates shall be paid for diseased sheep and/or lambs which are condemned by the Veterinary officer or Chief Meat Inspector for diseases contagious to human beings.

(iii) Full wool sheep shall be paid for at rate and a half after 1st September.

(3)

CATTLE.

(a) Rate of Pay to Slaughtermen.—2s. 9½d. plus 1d. war loading (total 2s. 10½d.) per head of cattle slaughtered.

Bulls, 500 lbs. to 600 lbs., freezer weight—rate and a half. Over 600 lbs., freezer weight—double rates.

(b) Duties of Slaughtermen—

Men slaughtering cattle shall be divided into the following classes—

Class A.—Men employed grounding, backing off, skinning tail.

Class B.—Men employed knocking down, shackling, hoisting to bleeding rail, sticking, cutting off heads placing heads on slide or table, sawing horns, lowering, footing off, pritching, cutting brisket and aitch, lowering weasand, freeing heart fat, saving sweetbreads, removing caul fat, sawing brisket and aitch, placing rollers, hoisting, wiping, landing, necking off, dropping hide down chute, fronting out, chopping or machine sawing.

Class C.—Men employed spining, wiping hindquarters, washing chine bone, scrubbing ribs and brisket, wiping forequarters.

(c) Organization—

(i) Team System.—An employer may organize a team of employees consisting of not less than seven men in the proportion of 2 Class A, 4 Class B, 1 Class C or any multiple thereof. The total earnings shall be divided among the members of such team as follows:—Class A three ninths, Class B five ninths, Class C one ninth. The amount allotted to each class shall be divided equally among the members of such class.

(ii) Gang System.—An employer may permit any number of men, not exceeding six, to form themselves into a gang. The total earnings of such gang shall be divided between the members of such gang in such proportion as shall be mutually agreed upon between the employer and all of the members of such gang.

(4)

CALVES.

Rates of pay to men slaughtering calves on the chain system or by the solo system—

Calves 100 lb. and under, skin on 45s. 10½d. plus 1s. 3d. war loading (total 47s. 1½d.) per 100 calves.

Calves 100 lb. and under, skin off, mechanically removed 54s. 1d. plus 1s. 3d. war loading (total 55s. 4d.) per 100 calves.

Calves, 101 lb. to 150 lb., skin on 59s. 2½d. plus 1s. 3d. war loading (total 60s. 5½d.) per 100 calves.

Calves, 101 lb. to 150 lb., skin off, mechanically removed 69s. 6d. plus 1s. 3d. war loading (total 70s. 9d.) per 100 calves.

Calves, 151 lb. to 200 lb., skin on 71s. 6½d. plus 1s. 3d. war loading (total 72s. 9½d.) per 100 calves.

Calves, 151 lb. to 200 lb., skin off, mechanically removed 86s. 11½d. plus 1s. 3d. war loading (total 88s. 2½d.) per 100 calves

Calf skimmers engaged skinning cold calves—

Monday to Friday inclusive 24s. 7d. plus 1s. war loading (total 25s. 7d.) per day.

Saturday 12s. 3d. plus 1s. war loading (total 13s. 3d.).

The weights referred to above are as stated, either including the weight of skin where the rate is quoted with skin on, or excluding the weight of skin where the rate is quoted with skin off.

(5)

PIGS.

(a) Rates of pay to men slaughtering pigs—

Machine dehaired—

Up to 100 lb. 7d. per head

101 lb. to 200 lb. 9½d. per head

Over 200 lb. 1s. 3½d. per head

Hand scudded—

Up to 100 lb. 1s. per head

101 lb. to 200 lb. 1s. 3½d. per head

Over 200 lb. 2s. 0½d. per head

If pigs are put through singeing machine 6d. per head shall be added to the above rates.

} plus 13½ per cent.,
plus 4 per cent.
war loading.

(b) Duties of slaughtermen slaughtering pigs.—Knocking down or stunning, shackling and hoisting to bleeding rail, sticking, handling into and in scald tank, handling out of scald tank into machine, handling out of machine, scraping, shaving and thoroughly cleaning, opening up and removing viscera, washing and hanging off, chopping or sawing down, washing and tucking up.

(6) RATES OF PAY TO BONERS.—Boners may be employed at daily rates as prescribed in Clause (7) hereof or at the following piece-work prices:—

(a) Mutton.—At the rate of 26s. 2d. per day for up to 61 carcasses fleeced, and 6d. for each additional carcass thereafter, when a five and a half-day week is worked; or at the rate of 28s. 7½d. per day for up to 65 carcasses fleeced, and 6d. for each additional carcass thereafter, when a five day week is worked.

An additional 1½d. shall be paid for each carcass ribbed and bird caged.

Rams to be paid for at double rates.

For the purposes of this sub-clause—

Two flying foxes shall equal one carcass.

Three trunks shall equal two carcasses.

Three pairs of legs shall equal one carcass.

Three pairs of loins shall equal one carcass.

Three pairs of hindquarters shall equal two carcasses.

(b) *Beef*.—At the rate of 3s. per body or 9d. per quarter all-in-weights. Bulls to be paid for at double rates.

For the purposes of this sub-clause—

- Five briskets shall equal one quarter of beef.
- Two rumps and loins shall equal one quarter of beef.
- Four clods and stickings shall equal one quarter of beef.
- Fifteen shins shall equal one quarter of beef.
- Two necks and blades shall equal one quarter of beef.
- Two ribs and two briskets shall equal one quarter of beef.
- Three crops shall equal two quarters of beef.
- Three shoulders shall equal two quarters of beef.
- Three chucks and blades shall equal two quarters of beef.
- Three horses' heads shall equal two quarters of beef.
- Five butts shall equal two quarters of beef.

(c) *Calves*.—At the following rates—

Up to 60 lb.	6d. per carcass . . .	} Veal to be ribbed out.
61 to 120 lb.	9d. per carcass . . .	
121 to 200 lb.	1s. 6d. per carcass . . .	
Over 200 lb. to be paid for at beef prices.		

For the purposes of this sub-clause—

- Two flying foxes of veal shall equal one carcass.
- Three trunks of veal shall equal two carcasses.
- Three pairs of legs of veal shall equal one carcass.
- Three pairs of loins of veal shall equal one carcass.
- Three pairs of hindquarters of veal shall equal two carcasses.

(d) *Pork*.—At the rate of 1s. 6d. per 100 lb. bone-in-weight. The work to be done on pork shall be as follows:—

Meat to be boned out, rinded and defatted to the satisfaction of the employer.

Boners on piece-work shall work 44 hours per week and the standard of boning shall be carried out to the entire satisfaction of the employer.

(7) DAILY RATES.—

JUVENILE WORKERS. For definition see Clause (10.)			OTHER EMPLOYEES.						
Wages per Day.			Wages per Day.						
Monday to Friday.	Saturday.		Ordinary Wage Monday to Friday	War Loading Monday to Friday	Total Wage Monday to Friday	Ordinary Wage Saturday	War Loading Saturday	Total Wage Saturday	
s. d.	s. d.		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
16 years and under 17 years	7 6	2 8	Boners (Beef and Mutton)	25 1	1 1	26 2	11 9	0 7	12 4
17 years and under 18 years	8 0	3 3	Slicers and Trimmers . .	22 6	0 8	23 2	11 3	0 8	11 11
18 years and under 19 years	9 4	3 11	Boners' Labourers	21 8	0 6	22 2	10 10	0 6	11 4
19 years and under 20 years	11 0	4 0	Skin Shed Labourers . . .	21 5	0 6	21 11	11 1	0 6	11 7
20 years and under 21 years	14 11	5 11	Other Labourers	22 8	0 8	23 4	11 5	0 8	12 1

(8) TIMES OF BEGINNING AND ENDING WORK—

<i>Skin Shed Labourers</i> —		Time of Beginning.	Time of Ending.
From Monday to Friday inclusive	.. .. .	.. 7.30 a.m.	.. 5 p.m.
Saturday	.. .. .	.. 7.30 a.m.	.. 11 a.m.

Boners, slicers and trimmers, and boners' labourers may work the week in five days by mutual arrangement with the employer at times commencing not earlier than 7 a.m. and not later than 7.30 a.m.

<i>All other employees</i> —		Time of Beginning.	Time of Ending.
From Monday to Friday inclusive	.. .. .	.. 7.15 a.m.	.. 4.45 p.m.
Saturday	.. .. .	.. 7.15 a.m.	.. 10.50 a.m.

(9) OVERTIME.—When a six-day week is worked—

From Monday to Friday inclusive—
Outside the times of beginning and ending work, or in excess of 8 hours 10 minutes work, time and a half or rate and a half.

Saturday—
Outside the times of beginning and ending work, or in excess of 3 hours 10 minutes work, time and a half or rate and a half.

When a five-day week is worked—

All time worked in excess of 8 hours 48 minutes on Monday to Friday inclusive and all time worked on Saturday, time and a half or rate and a half.

NOTE.—Overtime and penalty rates shall be calculated on ordinary rates of pay, excluding war loadings.

(10) 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.:—Washing, wiping, stringing, picking sweetbreads and crown fat, packing kidneys and livers, tying on tags and strings, pinning tails, picking up wool pieces, veining, sweeping, carrying gambrols, slides and spreaders, washing and packing hearts, stamp-marking carcasses, feeding grade elevator, working in the beef house for the purpose of learning the trade.

(11) WAITING TIME.—(a) If any employee covered by the team slaughtering clause comes to work at an hour specified by the employer, or if he comes to work at the usual hour without being notified previously that he shall not be required, he shall (except in the case hereinafter mentioned) be paid as from that hour at the rate of 3s. per hour until he be started work on that day, or until one hour after notice that he shall not be required on that day. The excepted case is that of his being started at work within 30 minutes after the hour specified or usual time, as the case may be.

(b) When slaughtermen, at the request of employers, have to wait the arrival of stock, or have interrupted killings during the day for causes other than a break down of machinery, they shall be entitled to payment after the first fifteen minutes at the rate of 3s. per hour for such delay.

(c) When the minimum period in either section of this clause is exceeded, the payment for waiting time shall commence from the beginning of the period.

(12) MEAL TIME.—

- (a) Stickers shall be allowed one hour for a meal between 11.45 a.m. and 12.45 p.m.
- (b) Team slaughtermen shall be allowed one hour for a meal between 12 noon and 1.15 p.m.
- (c) All other employees shall be allowed one hour for a meal between 12 noon and 1.30 p.m.

(13) **SMOKOS.**—All employees shall be allowed fifteen minutes smoko between 9 a.m. and 10 a.m., and fifteen minutes smoko between 3 p.m. and 4 p.m.; provided that stickers shall commence their smokos fifteen minutes earlier than the team slaughtermen.

(14) **GRINDSTONES.**—An employer shall provide grindstones in the proportion of one grindstone to every 20 slaughtermen employed by him.

(15) **WATERPROOF CLOTHING.**—Waterproof boots and waterproof aprons shall be provided by the employer free of charge to employees engaged as washers and scrubbers. Such boots and aprons shall remain the property of the employer.

(16) **SPECIAL RATES.**—Slaughtermen shall be paid double rate and all other employees shall be paid double time 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.

(17) **HOLIDAYS.**—All employees (other than slaughtermen) shall be entitled to the ten holidays hereinafter mentioned at ordinary daily rates of pay, provided that such employee has been employed during any portion of the working week in which any one or more of such holidays is observed, 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; but if any other day be by Act of Parliament or Proclamation substituted for any of the above-named holidays in any place, all employees in that place shall be entitled to such day in lieu of the holiday for which it was substituted.

(18) **ANNUAL LEAVE OF ABSENCE.**—Any employee on the completion of twelve months' service with an employer may at a time, arranged with the employer, take one week's leave of absence.

NOTE.—For the purpose of this clause, Annual Leave and Sick Leave is progressively paid for by the addition of an added rate as the case may be to the hourly, daily, and/or piece-work rates of pay.

(19) **WEIGHTS.**—All weights referred to shall mean the frozen weights of animals slaughtered.

(20) **SKINS.**—Skins and hides shall be taken off free from cuts and tears.

(21) **TALLY BOARD.**—Each employer using the team system of slaughtering shall cause to be hung in a conspicuous place a blackboard, on which shall be recorded the daily tally and the number of men on each chain.

(22) **PAY DAY.**—Wages shall be paid weekly and not later than Friday, provided that where killing has ceased for the working week wages shall be paid on the day in which such cessation occurs.

(23) **MEAL ALLOWANCE.**—Employees required to work overtime for more than one and a half hours on any one day without having been notified on the preceding day that they would be required so to work shall be paid the amount of 2s. in addition to any overtime payment to which they may be entitled.

(24) **KNIVES TO BE SUPPLIED.**—Knives which shall remain the property of the employer shall be supplied under the following conditions to labourers when necessary for the performance of their duties:—

- (i) They shall be returned to the employer on termination of the employment or at the end of the season.
- (ii) If such knives are not returned the employer shall be entitled to deduct their cost from any money owing to the employee.

(25) **RIGHT OF ENTRY.**—A duly accredited representative of the Australasian Meat Industry Employees Union shall have the right to enter employers' premises during the meal hour for the purpose of interviewing employees on legitimate Union business on the following conditions:—

- (a) that he produces his authority to the manager or such other person as may be appointed by the employer;
- (b) that he interviews employees only at the place where they are taking their meal;
- (c) that not more than one representative visits the premises at any one time;
- (d) that not more than one representative visits the same premises more than once in a week; and
- (e) that if any employer allege that a representative is unduly interfering with his business or is creating disaffection amongst his employees or is offensive in his methods or is committing a breach of any of the previous conditions such employer may refuse the right of entry.

SECTION B.

DROVERS, STOCKMEN, OR PENNERS-UP.

(26) **ADULT WORKERS.**

Men picking up stock at Newmarket Sale Yards—22s. plus 6d. war loading (total, 22s. 6d.), per day.

Men droving stock from Newmarket Sale Yards to Imperial Freezing Works, Lynch-street, Footscray—3s. plus 2d. war loading (total, 3s. 2d.), per trip.

Men droving stock from Newmarket Sale Yards to—

- (a) Western and Murray, Geelong-road, Brooklyn } 26s. 8d.; plus 6d. war loading
- (b) Thos. Borthwick and Sons (A'sia.) Ltd., Brooklyn } (total, 27s. 2d.), per trip.
- (c) Sims Cooper Freezing Works, Newport }

Men on trips to the country for the purpose of lifting stock and delivering same to Freezing Works—27s. 8d., plus 6d. war loading (total, 28s. 2d.), per day, including Saturdays and Sundays.

All others—

Monday to Friday—21s. 4d., plus 6d. war loading (total, 21s. 10d.), per day.

Saturday—11s. 1d., plus 6d. war loading (total, 11s. 7d.)

(27) **JUVENILE WORKERS.**

	Wages per Day.	
	Monday to Friday.	Saturday.
	s. d.	s. d.
16 years of age and under 17 years of age	7 6	2 8
17 years of age and under 18 years of age	8 0	3 3
18 years of age and under 19 years of age	9 4	3 11
19 years of age and under 20 years of age	11 0	4 0
20 years of age and under 21 years of age	14 11	5 11

(28) **TIME OF BEGINNING AND ENDING WORK—**

Monday to Saturday Time of Beginning. Time of Ending.
.. 6 a.m. .. 6 p.m.

(29) **OVERTIME—**

- (a) Outside the times of beginning and ending work } Time and a half.
- (b) Within the times of beginning and ending work in excess of 10 hours in any one day or 44 hours in any one week }

Note—Overtime and penalty rates shall be calculated on ordinary rates of pay, excluding war loadings.

(30) SPECIAL RATES.—Employees shall be paid double time for all work done on Sundays, Christmas Day, Boxing Day, New Year's Day, Australia Day, Labour Day, Anzac Day, Good Friday, Easter Monday, Cup Day, and Butchers' Picnic Day; provided that employees called upon to work on any of the aforementioned days shall be paid for a minimum of 4 hours' work; provided further that men on trips to the country for the purpose of lifting stock and delivering same to Freezing Works shall not be entitled to double time for work done on Sundays.

(31) EXPENSES.—The employer shall pay all out-of-pocket expenses reasonably and necessarily incurred by the employee whilst on trips to the country for the purpose of lifting stock.

(32) PERIODICAL ADJUSTMENT OF WAGES.—The wages rates for males set out in clauses (2) to (7), (26), and (27) are based upon the following basic wage, and pursuant to and in accordance with the provisions of section 21 of the *Factories and Shops Act 1934*, the Board hereby determines that such rates shall be automatically increased or decreased in proportion to the increase or decrease in the basic wage.

The basic wage shown hereunder shall be adjusted as prescribed in clause (33).

Basic Wage.

Place.	Basic Wage.	Index Number Set Assigned.
Within the area to which this Determination applies	£ s. d. 4 12 0	Melbourne

(33) ADJUSTMENT OF BASIC WAGE.—(a) Until the beginning of the first pay period to commence in August, 1943, the amount of the basic wage shall be as prescribed in clause (32).

(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 or near a quarter 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.
994-1006	4 1 0	1118-1129	4 11 0
1007-1018	4 2 0	1130-1141	4 12 0
1019-1030	4 3 0	1142-1154	4 13 0
1031-1043	4 4 0	1155-1166	4 14 0
1044-1055	4 5 0	1167-1179	4 15 0
1056-1067	4 6 0	1180-1191	4 16 0
1068-1080	4 7 0	1192-1203	4 17 0
1081-1092	4 8 0	1204-1216	4 18 0
1093-1104	4 9 0	1217-1228	4 19 0
1105-1117	4 10 0	1229-1240	5 0 0

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

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

J. V. WILLOX, Secretary.

Melbourne, 22nd July, 1943.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the company's financial health and for providing reliable information to stakeholders.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps from identifying a transaction to entering it into the accounting system, ensuring that all necessary details are captured.

3. The third part of the document discusses the importance of regular reconciliation. It explains how this process helps to identify and correct errors, ensuring that the company's books are always in balance.

4. The fourth part of the document discusses the importance of maintaining proper documentation. It highlights the need to keep all supporting documents, such as invoices and receipts, organized and accessible for future reference.

5. The fifth part of the document discusses the importance of regular audits. It explains how audits help to ensure the accuracy and integrity of the company's financial records, providing an independent check on the accounting process.

6. The sixth part of the document discusses the importance of staying up-to-date on changes in accounting standards and regulations. It emphasizes that this is essential for ensuring that the company's financial reporting remains accurate and compliant.

7. The seventh part of the document discusses the importance of maintaining a strong internal control system. It explains how this system helps to prevent and detect errors and fraud, protecting the company's assets and ensuring the reliability of its financial information.

8. The eighth part of the document discusses the importance of regular communication and reporting. It emphasizes that providing timely and accurate financial information to management and other stakeholders is essential for informed decision-making.

9. The ninth part of the document discusses the importance of maintaining a strong relationship with external auditors. It explains that this relationship is crucial for ensuring the accuracy and integrity of the company's financial statements and for providing an independent check on the accounting process.