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FRIDAY, NOVEMBER 23.

[1951

Factories and Shops Acts.

**DETERMINATION OF A WAGES BOARD ADJUSTED PURSUANT TO SECTION
21 OF THE FACTORIES AND SHOPS ACT 1934 (No. 4275).**

I, Henry Norman Jones, Acting Secretary for Labour, in pursuance of the powers conferred by the Factories and Shops Acts, hereby make and issue the following adjusted Determination of the Wages Board referred to hereunder showing adjusted rates and prices to operate from the beginning of the first pay period to commence in November, 1951.

Dated at Melbourne, this

21st day of November, 1951.

H. N. JONES,

Acting Secretary for Labour.

GENERAL BOARD.

(Plaster Model Section.)

Clause 2 of the Determination for this Section published in *Government Gazette* No. 151, of the 9th February, 1951, shall be replaced by the following clause:—

2.

WAGES PER WEEK OF 40 HOURS.

(a) Improvers.				(b) Other Employees.	
	Percentage of Basic Wage.	s.	d.		s. d.
Under 17 years of age	23	46	0	Persons engaged in making or preparing moulds ..	212 0
17 years of age	35	69	6	Persons engaged in coloring or decorating models—	
18 years of age	47	93	6	(a) by hand	226 0
19 years of age	63	125	6	(b) by spray, or otherwise than by hand ..	214 0
20 years of age	77	153	0	Persons engaged in assembling or finning models when taken from moulds	207 0
				All others	202 0

PROPORTION (IN ANY PLACE).

One improver to every three adult employees.

Clauses, other than clause 2, of the said Determination for this Section as amended on the 16th February, 1951, shall remain in force.

By Authority: J. J. GOUBLEY, Government Printer, Melbourne.

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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.

The second part of the document provides a detailed breakdown of the company's assets and liabilities. It lists the various types of assets, such as cash, accounts receivable, and inventory, and provides a clear explanation of how each is valued. Similarly, it details the company's liabilities, including accounts payable and long-term debt, and explains the methods used to determine their values.

The third part of the document focuses on the company's income statement. It shows the total revenue generated during the period, minus the cost of goods sold, resulting in the gross profit. It then details the various operating expenses, such as salaries, rent, and utilities, and shows how they are deducted from the gross profit to arrive at the net income.

The fourth part of the document discusses the company's cash flow statement. It shows the changes in cash and cash equivalents over the period, categorized into operating activities, investing activities, and financing activities. This provides a clear picture of the company's ability to generate cash and manage its liquidity.

Finally, the document concludes with a summary of the company's financial performance and a discussion of the risks and uncertainties that may affect its future results. It provides a clear and concise overview of the company's financial position and offers insights into the factors that could impact its success in the coming years.