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Factories and Shops Acts.

DETERMINATION OF THE ASBESTOS-CEMENT WORKERS BOARD.

NOTES.—(a) This Determination applies to the whole of the State of Victoria.

(b) On the 27th November, 1934, the Cement Articles Board was deprived of the power 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 making portable articles of material containing asbestos and cement in the proportion of not less than one part by weight of asbestos in each twenty parts by weight of the material, and such power was conferred exclusively on the Asbestos-Cement Workers Board.

IN accordance with the provisions of the Factories and Shops Acts, the Wages Board which since 24th April, 1939, has had the power 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 making portable articles of material containing asbestos and cement in the proportion of not less than one part by weight of asbestos in each twenty parts by weight of the material; has made the following Determination, namely :—

1. That as from the 15th April, 1951, clauses 7 and 8 of the Determination of this Board published in *Government Gazette* No. 108 of the 30th January, 1951, shall be amended to read :—

HOLIDAYS.

7. All employees shall be entitled to the twelve holidays hereinafter mentioned without any deduction from the weekly rate of pay viz. :—New Year's Day, Australia Day, Good Friday, Easter Saturday, Easter Monday, Labour Day, Anzac Day, King's Birthday, 9th May, 1951, 13th November, 1951, Christmas Day, and Boxing Day; but if any other day be by Act of Parliament or Proclamation substituted for any of the above-named holidays then this condition shall apply only for the day so substituted.

This shall not affect the right of an employer to require any employee to work on any such day (except Anzac Day) provided that such employee is paid the extra rates as set out in clause 8; an employee who, without permission from the employer, is absent on the working day immediately preceding such holiday or who likewise fails to resume work on the working day immediately following such holiday shall not be entitled to such payment.

SPECIAL RATE FOR SUNDAYS AND HOLIDAYS.

8. Double time shall be the special rate for all work done on Sunday, New Year's Day, Australia Day, Good Friday, Easter Saturday, Easter Monday, Labour Day, King's Birthday, 9th May, 1951, 13th November, 1951, Christmas Day, and Boxing Day; but if any other day be by Act of Parliament or Proclamation substituted for any of the above-named holidays then the special rate shall be payable only for the day so substituted.

A. V. BARNES, J.P., Chairman.

J. W. RYAN, Secretary.

Melbourne, 5th April, 1951.

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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 should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In addition, the document outlines the procedures for handling discrepancies. If there is a difference between the recorded amount and the actual amount received or paid, it is crucial to investigate the cause immediately. This could be due to a clerical error, a missing receipt, or a fraudulent transaction.

Furthermore, the document stresses the need for regular audits. Conducting periodic reviews of the financial records helps to identify any irregularities early on. This proactive approach can prevent small issues from escalating into major problems.

Finally, the document concludes by stating that maintaining accurate financial records is not only a legal requirement but also a best practice for any business. It provides a clear picture of the company's financial health and is essential for making informed decisions.

The document also includes a section on the importance of confidentiality. Financial information is sensitive, and it is vital to ensure that it is only accessible to authorized personnel. Implementing strict access controls and security protocols is necessary to protect this data.

In summary, the document provides a comprehensive overview of the financial record-keeping process. It covers the importance of accuracy, the handling of discrepancies, the role of audits, and the need for confidentiality. By following these guidelines, businesses can ensure that their financial records are reliable and secure.

For more information on financial management practices, please refer to the attached manual. It contains detailed instructions on how to use the accounting software and how to prepare financial statements.