

AFFORESTATION

every new country apathy is intensified by the prevalent conditions where forest lands have to be destroyed to permit of settlement and where trees are looked upon as enemies to be fought in order to live.

But to-day there is a general agreement that not only must our forests be protected and that waste must be reduced, but that a future timber supply must be provided by reafforestation and that the errors of the past must be remedied if we are to continue occupying this land of ours. It has been said that modern civilisation is built upon wood. "We live, move and have our being" dependent upon our forests at every turn. Yet, despite the fact that we had handed down to us some of the finest forest lands in the world, we are importing annually timber and paper worth more than £10,000,000, while great mills are now closed down in all States and the days of big saw milling and large exports are numbered. In regard to softwoods, the present requirements of the Commonwealth are large. The softwood timbers of the world are fast giving out. Where will the future needs of Australia be obtained? Australia must adopt a vigorous policy of reafforestation, not only to supply our future timber needs, but to retain this Continent as a fit abode for succeeding generations of Australians. Let us not forget that the forestry question is more serious for our children than it is for us. Our forests are being held in trust for the rising generation. Let us see to it that just as we have received a goodly heritage from those who went before us, so must we hand them on unimpaired to those who will succeed us. The conservation of our forest wealth is a worthy task. Let us awaken a forest conscience in the minds of the rising generation. If we will do our part we will leave to our children a land of sunshine and shade; a land so timbered that sand-driven blasts are checked by forest growth and the cold biting winds of winter are tempered by graceful belts of the eucalypts; a land where abiding shelter shall be secured—our fair Australia.

Bulletin No. 11.



VICTORIAN BOARD OF DIRECTORS

Bookkeeping and Secretarial Practice

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Hints for Secretaries.



Issued by direction

AUSTRALIAN NATIVES' ASSOCIATION
(Victorian Board of Directors)
379 Collins Street, Melbourne



1932.

Bookkeeping and Secretarial Practice.

It is considered that a little assistance or guidance to a Secretary, particularly when taking office, would greatly assist him, and towards this end the following information has been compiled. Any suggestions and hints which might be incorporated in a future edition will be welcomed.

Secretaries are cordially invited to communicate with the General Secretary on any matter, however small, on which information is desired.

Observance of the following procedure in connection with Branch work should simplify the task of the Secretary.

1.—NEW MEMBERS.

Upon a new member joining the Branch, he must fill up, sign and complete form of Schedule "F" and have same signed by Branch Medical Officer.

Check this Schedule carefully and see that age, etc., agrees with date of birth and date of joining.

All details on this schedule must then be entered in Record Book or Ledger A/c., etc. (whichever system is adopted).

A similar practice is adopted in regard to clearance members joining a Branch, except, of course, that a clearance member does not fill in Schedule "F," but presents to the Branch Schedule "P" from which all necessary details as to records are obtained. In the case of clearance members, carefully check all records on Sch. "P," particularly date of birth with date of initiation shown. This will give the member's age at joining, and Sick Fund rate. Compare carefully with rate of contributions shown as being paid to Sick Fund. If there is any discrepancy, communicate with Head Office. All schedules "F" and "P" for new and clearance members must be forwarded to this office with the Branch half-yearly returns and balance-sheets.

2.—HOW CONTRIBUTIONS ARE CALCULATED.

Under Law 26, no benefit member can pay less than 6d. per week to the Sick Fund; the rate to the Sick Fund varying, of course, according to the member's age at joining.

The rate to the Management Fund varies in different Branches, according to the amounts paid for Doctor, medicine, and general managerial charges, but presuming 9d. per week is necessary for management, a member aged 16 to 19 years would pay a rate of 1/3 per week, or 16/3 per

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quarter of 13 weeks, plus say 1/- per quarter to the Contingency Fund, or a total of 17/3 per quarter.

3.—CONTRIBUTIONS, ETC., RECEIVED.

Make out a receipt for all moneys (including contributions, interest, social receipts, surplus reserve fund dividend, etc.), received, or, if a Rough Cash Book is used, keep a record in such Rough Cash Book of all moneys paid to you.

All moneys received must be paid into the Bank, and all payments out must be made from the Bank, i.e., by cheque. If this simple rule is strictly followed, no difficulty should be experienced in the work.

4.—MEMBERS' LEDGERS ACCOUNTS.

After each meeting night, enter all payments received, as shown in the Carbon Receipt Book or Rough Cash Book (whichever system is used) into the Ledger Accounts of every member, etc., who has paid anything.

5.—QUARTERLY NOTICES AND ACCOUNTS.

During each quarter, enter up into the Ledger the amount the member will owe at the end of the quarter, and, at least one week prior to each Summoned Meeting, send a notice to every member showing his arrears, dues, and all amounts owing at the end of the quarter, deducting, of course, any amounts which may have been paid, or credited to him, during the quarter.

6.—END OF HALF-YEAR: CLOSING OF BOOKS.

On closing your books at the end of May and November (usually 10 days to 14 days after your Summoned Meeting) go through the members' accounts, and take out into the general (Divisional) Cash Book, the total amount each member has paid, and enter these total payments on the Debit side of the Cash Book in the Column "Total for Half-year," together with all other amounts received, such as interest, medical fees, surplus reserve fund dividend, etc. When these totals are added, they should agree with the total receipts in the Carbon Receipt Book or Rough Cash Book, and also with the total paid into the Bank as per Bank Pass Book Lodgments.

7.—CASH BOOK ALLOCATIONS.

In allocating the amounts under the respective columns in your Cash Book at the end of a half-year, the Medical and Management Fund is the first fund to take its proportion of the amount of contributions paid by each member for the half-year.

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8.—WHERE MEMBER PAYS IN FULL.

If a member owed 17/3 per quarter, and he paid in full, at the end of the half year, you will have received from this member twice 17/3, viz., £1/14/6. This £1/14/6, split up at 9d. per week to the Management Fund, is 19/6; Contingency Fund, two quarters at 1/-, i.e., 2/-; and the remainder at the rate of 6d. per week to the Sick Fund is 13/-, which would account for the full amount paid.

9.—WHERE MEMBER DOES NOT PAY IN FULL.

In the case of a member owing, say, £1/14/6, and paying less than the full amount due, say, for instance, 25/-, the Management Fund would still take its full portion of dues first, viz., 19/6; the Contingency Fund would then take its quota, viz., 2/-; the remainder, 4/6, would go to the Sick Fund, and the Sick Fund would have to wait until the amount short paid, was paid up by the member.

If the member paid considerably less than the amount due, viz., £1/14/6, say, for instance, he paid 11/-, you would, at the end of the half-year, take the whole 11/- to the Management Fund, and if, during the next half-year, you received all arrears and dues to date, which would amount to £2/18/-, the M. & M. Fund would then take the amount it was short credited the previous half-year, i.e., 8/6 arrears; and 19/6 for the current half-year, making £1/8/-. The Contingency Fund would take 2/- arrears and 2/- for current half-year, i.e., 4/- in all. The balance, £1/6/-, representing 52 weeks at 6d. would go to the Sick Fund, thus over the whole period each fund would receive its proper quota.

IT SHOULD ALWAYS BE BORNE IN MIND THAT THE MANAGEMENT FUND HAS TO BEAR THE WORKING EXPENSES AND COSTS OF MEDICAL ATTENDANCE, EVEN ALTHOUGH THE MEMBER MAY NOT BE ENTITLED TO CERTAIN OTHER BENEFITS, AND THEREFORE THE MANAGEMENT FUND MUST RECEIVE ITS FULL QUOTA PRIOR TO ALL OTHER FUNDS.

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The reason for allowing the Sick Fund to wait is that if a member is unfinancial, he has no claim on the Branch for Sick Pay. (See Law 30).

If not actually unfinancial, and a member claims Sick Pay, all amounts due must be deducted from such Sick Pay, and thus the Sick Fund is fully protected. (See Law 36).

10.—OTHER RECEIPTS.

In the case of a new member, special amounts paid, such as entrance fees, goods, etc., must be split up in the general (Divisional) Cash Book and shown under their respective columns.

All other items of receipt such as interest, funeral allowance, endowments, surplus reserve fund dividends, social receipts, must also be entered under respective columns.

11.—CASH BOOK: EXPENDITURE.

To make up the Credit side of the Cash Book, enter therein all cheques drawn, and the total expenditure should equal the total withdrawals as per the Pass Book. The respective columns for Sick Pay, Dues, Management Fund expenses, etc., will easily guide you.

12.—BANK BOOK: CHECK BANK BOOK WITH CASH BOOK.

At the time of balancing, the withdrawals as per the Bank Pass Book should be carefully checked with the Cash Book and any cheques not presented at the Bank should be duly allowed for when balancing.

13.—UNPRESENTED CHEQUES.

If, on checking the items of expenditure in the Cash Book with withdrawals as per Pass Book, it is found that a cheque for, say, £1 (Sick Pay or other item of expenditure) has not been presented at the bank, and is therefore not entered in Pass Book, the Bank Book withdrawals will be £1 less than the Cash Book expenditure, and the Bank balance similarly will be £1 greater than the Cash Book balance. Such an item is called an "unpresented cheque," and must be deducted from Bank Book balance in order to obtain the true Cash Book balance. It should be noted that such a cheque, when presented, will be included in Bank Book withdrawals amongst those for next half-year, and should be deleted when totalling withdrawals for such next half-year.

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14.—CASH BOOK: HOW TO BALANCE.

In balancing the Cash Book, the individual total columns of receipts and expenditure should be carefully totalled under each fund, so that the total receipts to each fund and total expenditure from each fund can be easily ascertained.

ADD to the total receipts for each fund the balances in each fund brought forward from last half-year, and DEDUCT from such grand totals the total expenditure for each fund for this half-year. This will give you the NET balances as at the end of this half-year, and which will be carried forward to next half-year. These totals and balances of each fund will also be the same as those shown on your "A" (Board) Balance Sheet. The NET balance of your Cash Book, as set out above, should agree with your Bank Pass Book, after making due allowance for unpresented cheques, etc.

15.—BALANCE SHEETS: HOW COMPILED.

Make out the "A" (Board) Balance Sheet for the half-year from the general (Divisional) Cash Book, which gives you all necessary information.

Make out the "B" (Board) Balance Sheet, using that for last half-year as a guide.

All interest received must be duly inserted in the column provided therefor, and should agree with that shown on "A" (Board) Balance Sheet, and all new investments and realisations of investments must be clearly shown. In effect, any change whatever in the nature of your investments must be fully recorded on your "B" Sheet.

Trustees' Current Account.—All amounts received from realisation of investments and/or interest must be paid over to the Branch, and fully shown on both "A" (Board) and "B" (Board) Balance Sheets. The Branch may then hand back to the Trustees, for investment, such amounts as it is desired to invest, i.e., no moneys received by the Trustees from investments or interest must be reinvested without being first handed over to the Branch.

16.—GOVERNMENT RETURNS.

Government "A" and "B" Returns are required once only in the year, viz., at the end of May. The Government "A" Return is practically the same as the Board "A" except that you add together the various items of receipt and expenditure to each fund as shown on the November and May "A" (Board) Balance Sheets. From the TOTAL of re-

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ceipts for the whole year is deducted total expenditure for the whole year. Add to this the total balance (investments and Cash at Bank) from the previous year, which gives the total balance of each fund at end of year.

17.—BOARD DUES: MEMBERSHIP RETURN.

The cheque for Board Dues is made up by amounts shown on the back of the ordinary half-yearly members' return, and no difficulty should be experienced in this connection.

Members drawing clearances on half-yearly nights or immediately thereafter, should not be shown on return as "cleared," but should be shown as members of the Branch for that half-year. The fact of the clearance being granted should be shown on the next half-yearly return.

GENERAL INFORMATION.

The following information may also be of assistance:—

18.—MEMBERS ON MEDICAL LISTS.

Where members of other Societies or Branches are on your medical list, it is usual to charge them a slightly increased rate in the shape of a levy of 1/- per quarter to compensate your Branch for the additional work necessary, i.e., they should be charged the cost of doctor and medicine, plus 1/- bookkeeping fee per quarter. (Exchange, of course, must also be added where incurred.)

19.—HONORARY MEMBERS WITH MEDICAL BENEFITS.

Where Honorary Members are in receipt of medical benefits, the annual subscription of 10/- must be charged in advance; and the member must pay, in addition, the cost of doctor and medicine, plus at least 1/- per quarter to cover the extra costs of management incurred.

20.—EXCHANGE.

If a member owes, say, £1, and adds exchange 6d. thereto, making the cheque £1/0/6, credit the member with £1, pay the net amount of £1 into the Bank, i.e., deduct the exchange and clearly show same on the Bank Pay-in slip when paying the cheque in.

If the exchange is not added, and the member is credited the full amount, viz., £1, pay the full amount of £1 into the Bank, and pay the exchange from Petty Cash.

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21.—SICK PAY: HOW TO DEDUCT CONTRIBUTIONS THEREFROM.

When paying Sick Pay, if a member owes, say, 5/- contributions and is entitled to £2 Sick Pay, the contributions due must be deducted from such Sick Pay. This may be done, in a simple manner by drawing two cheques, one for the amount due to the member, viz., £1/15/-, and the other for the amount of contributions due by him, viz., 5/-. Pay the member the cheque for £1/15/- and issue him a receipt for 5/- contributions, and he will give you a receipt for £2 Sick Pay. On the expenditure side of your Cash Book the item will appear as Sick Pay £2. Bank the cheque for 5/-, and it will, of course, be included amongst your receipts of contributions in the ordinary way.

22.—SAVINGS BANK INTEREST: HOW DIVIDED.

In regard to interest received from a Savings Bank on Current A/c., this interest is divided between the various funds proportionately. For instance, if the interest was £6 and the average balances at bank of the funds were:—Sick Fund £120, Management Fund £20, and Contingency Fund £10, the Sick Fund would receive 12-15ths, i.e., £4/16/-; Management Fund, 2-15ths, i.e., 16/-; and Contingency Fund 1-15th, i.e., 8/-.

23.—MORTGAGE INVESTMENTS.

The instructions issued by the Board in circulars must be rigidly observed. If you have not a copy thereof, write to Head Office for same.

24.—INVESTMENTS, GOVERNMENT, ETC.

Instructions have been issued forbidding Branches to hold bonds, where inscribed stock may be obtained. This applies particularly to Commonwealth and State Government investments. Branches holding bonds should communicate with Office, and arrangements will be made for inscription of Stock.

Where municipal, etc., bonds are held, they must be endorsed with a Note of Ownership. Send to Office for particulars.

25.—SYSTEMS OF BOOKKEEPING.

The use of the Carbon Receipt Book for all contributions and moneys received is strongly recommended. Full details will be furnished on application.

The Special Loose Leaf Ledger (each sheet containing all details relating to members' records, sick pay, ledger A/c.) is being widely adopted. Send for a sample sheet.

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