

BULLETIN 58
PAMPHLET No. 3
1960

FORESTERS'
MANUAL

STAFF AND ACCOUNTS

FORESTS DEPARTMENT
PERTH
WESTERN AUSTRALIA

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AUSTRALIA

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STAFF AND ACCOUNTS

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Issued under the authority of the
Hon. W. S. BOVELL, M.L.A., Minister for Forests

PERTH: 1960

CONTENTS

STAFF MATTERS:

	Paras.
Salaried Officers:	
Payment and leave entitlements	1-4
Travelling and mileage rates and claims	5-7
Superannuation	8
Witness Fees	12
Wages Employees:	
Conditions of employment	13-15
Payment, leave entitlements and transfer	16-22
Travelling allowance and mileage claims	23-24
Workers' Compensation	25-42

REVENUE COLLECTIONS:

Collections	43-55
Remittances	56-68
Royalties and Inspection Fees	69-76
Departmental Sales	77-84
Rent—Cottage and Staff Quarters	85-93
Petrol ex stocks	94-96
Leases and Agistment Fees	97-104

EXPENDITURE:

Time and Wages Sheets	105-119
Forms 10	120-131
Contracts	132-152
Cash Order Authorities	153-167
Postage Stamp Advances	168-175
Petty Cash Advances	176-180
Railway Ticket Orders	181-183
Telephone Calls	184-188

COSTING:

Divisional Costing	189-203
Scheme of Expenditure	204-209
Planting Report and Fire Report	210-211
Plantation Costs	212-216
Departmental Sawmills	217-223
Conversion Projects	224-226
Vehicle and Equipment Returns	227-231
Petrol and Drum Returns	232

APPENDICES:

- (1) List of Forms.
- (2) Quarterly Report.
- (3) Annual Planting Report.

FOREWORD

(1) The attention of officers receiving this pamphlet is drawn to the introduction in Pamphlet No. 1 which is applicable to the Manual as a whole.

(2) It is to be noted that each section as issued will override the instructions contained in circulars on subjects covered by the section and such circulars will automatically be cancelled.

(3) The prompt attention to applications, returns and reports will greatly facilitate the work of preparing interim and annual reports and summaries required on the activities of the Department.

(4) Appendix 1 shows a list of forms currently in use and mentioned in the Pamphlet. It should be noted that F.D. Forms may be cancelled or altered from time to time to cover any change in head office requirements.

STAFF MATTERS ✓

Salaried Officers

1. Conditions of employment are laid down in the Forests Act Field Staff Agreement and all officers should possess a copy of this document and are deemed to be familiar with it. Conditions of Employment.
2. Salaries of all officers are prepared in head office and cheques are forwarded by the Treasury Department direct to the officer concerned (see also para. 12). Should an officer so desire his salary can be paid into any Bank Account nominated by him and on receipt of a procuracy order from the bank concerned this will be done. Payment of Salary.
3. Officers service records are kept in head office and all applications for annual, sick, short or long service leave must be forwarded through the Divisional office for approval. Records of Service.
4. The provisions of the Public Service Act and Regulations relating to long service, annual, sick and short leave are applied for Forests Act Officers as well as Public Service Act Officers and all are deemed to be familiar with this Act and regulations. Leave Entitlements.
5. Allowances to officers for camping, travelling and mileage are covered by the Allowances Agreement. Rates vary from time to time and officers are notified when a change is made. Travelling and Mileage Rates.
6. All officers must submit a monthly journal on the approved form, showing details of work and mileage done each day. Mileage must be shown irrespective of whether the vehicle used is a subsidy vehicle or a W.A.G. vehicle. Officers to submit Monthly Journal.
7. Mileage claims should be submitted on a P.S.C. Form 10. A duplicate copy of the journal can be used to support the mileage claim in lieu of filling in the mileage details on the reverse of the form. Travelling Allowance claims should also be made on the P.S.C. Form 10 and details of times of arrival and departure should be shown on the reverse of the form, any claims for telephone calls etc. can also be included on the form, but where no receipts are available the claimant must certify to the effect that he actually expended the money on Government business. Claims must be in head office by the 10th of the month to ensure payment that month. (See also paras. 9 and 23). Method of Making Travelling Claim.
8. All permanent employees of the Forests Department are eligible to contribute for a pension under the Government Superannuation Scheme. Officers are notified on Permanent Appointment of the number of units they may apply for. Units can be increased at any time up to the limit of the officer's salary group. Particulars are obtainable from the Staff Clerk. Officers Eligible to Contribute to Superannuation.
9. All vouchers for recoup of expenditure such as telephone calls, railway fares, motor fares, etc. must bear the following certificate:—
I hereby certify that the amount of £.....
was expended by me on public service only.
Signature.....
Adherence to this instruction will avoid delay in payment through having to return the voucher to the person concerned for the certificate (see also para. 7). Certificate to be Attached to Vouchers for Recoup of Expenditure.
10. All officers holding advances must send a certificate into head office by the 30th June each year stating that they hold these advances at that date. Advances to be Annually Certified.
- 11a. In the event of Treasury cheques being lost, the payee should immediately advise head office in order that arrangements may be made for payment to be stopped and a new cheque to be issued. Sufficient details of the payment should be given to enable the number of the cheque to be traced through the Treasury Department. Lost Cheques.

Statutory Declaration required.

11b. Before a new cheque can be issued, a statutory declaration will be required indemnifying the Government against loss (see para. 164).

Witness Fees not to be Claimed by Departmental Employees.

12a. Witness fees are not paid to Forests Department employees when attending as a witness for the Crown, in such cases leave is granted by the Department on full pay, and is not deducted from any leave credits.

12b. If any witness fees are received, and the officer or employee receives his normal pay, the fees paid to him should be refunded to the Department.

Leave may be Granted.

12c. When attending Court as a witness in a private case the employee may be granted one day's leave without pay, in which case he may retain any witness fees received.

Wages Employees

Conditions of Employment.

13. Conditions of employment are set out in the Forestry Workers' Award and all officers should be familiar with this document.

Forms to be Completed on Engagement of New Employee.

14. The following forms are to be completed:—

(a) F.D. 153 (Particulars of Persons Employed). This form is to be retained for local records.

(b) F.D. 394 (Variation in Wages Employees, including Housing Return). This form is to be forwarded with the pay documents.

* (c) Income Tax Form 12 (Dependants Declaration Form). This form is to be forwarded with the pay documents.

* A new form is required in July of each year.

Service Records to be kept.

15. Service Records are to be maintained at Divisional Headquarters on the Service Card F.D. 442 by the Forest Assistant, in accordance with the instructions issued by head office. Districts within the Division must contact their Divisional Headquarters prior to making any payment of Annual or Sick Leave.

How to make out Time Sheets.

16. Time Sheets are to clearly show the employee's status, using as far as possible the same wording as shown in the respective Awards.

A separate line is to be taken when designating payments of Annual and Sick Leave. Special Leave entries of Leave Without Pay, SL/WOP, W/COMP. and S/DOWN periods must also be shown on a separate line. (See also para. 107).

Application for and Payment for Long Service Leave.

17. Long Service Leave is only to be paid by Head Office and any Entitlement problems must be referred to this source. The application form F.D. 393 is to be completed and forwarded to head office through Divisional Headquarters when complete terms of Long Service Leave are due.

In the cases of Retirements or Retrenchments, the form F.D. 77 is to be used.

Cost of Shifting Transferred Employee.

18. Where an employee is transferred at his own request he is required to meet cost of transfer. If transferred to meet Department's convenience, transport costs and all other reasonable costs will be met. Household effects should be insured whilst in transit by Departmental Vehicle.

Procedure to be followed on Transfer of Employee.

19. (a) All wages are to be paid up to date of transfer.
(b) Accrued Annual Leave must not be paid.
(c) The Division transferring is to advise the next Division the date to which wages have been paid.
(d) All charges relating to rent, water, light, etc. must be brought to account.
(e) The employee's service card is to be forwarded to head office for checking.
(f) The F.D. Form 394 is to be completed and forwarded with the pay documents. (See also section 18).

Procedure on Retirement or Resignation.

20. As in "d," "e," and "f" (transfer) of paragraph 19 above.

21. In the event of the death of an employee no payment whatever should be made locally to his dependants. Immediate action must be taken to forward to head office:—

Action to be taken on death of Employee.

- (a) Notification of the death.
- (b) Time and Wages Sheet covering the period worked.
- (c) Details of leave accrued.
- (d) The name and address of the next of kin.
- (e) The name and address of the Executor of the estate of the deceased, if known.

22. Recreation Leave shall be granted to suit the convenience of the Department, and should not be allowed to accumulate beyond the year in which it becomes due. It must be taken in one piece and not be broken. In the event of an employee leaving the Department without having been granted such leave, payment in lieu of leave can be made on the wages sheets with his final pay.

Applications for Annual Leave.

Service Record cards must be brought up to date, and checked before any payment in lieu of leave is made, see para. 16.

23. Wages employees may claim full out of pocket expenses incurred whilst travelling on official Departmental business. The claim should be made on Form P.S.C. 10 and all relevant receipts must be attached. Where no receipt is available, certificate as in para. 9 must be given.

Travelling Allowances for Wages Employees.

24. Where a wages employee is authorised to use his own vehicle on Departmental business, the claim for recoup should also be on Form P.S.C. 10. The rate applicable is the casual rate of 9.5d. per mile.

Claims for Motor Mileage.

Workers' Compensation

25. Injuries sustained by employees during normal working hours are covered by the Workers' Compensation Act. Compensation includes not only money payable to a worker in lieu of earnings, but also all monetary benefits to which a worker is entitled to under the Act.

Who covered.

26. Should an employee of the Department receive an injury while carrying out his ordinary duties, it is essential that the Forests Officer in Charge ensures that the injured employee is transported by the means most suitable to the case, to the nearest place where medical attention is available.

Report to be submitted.

27. It is essential that the senior officer in charge be notified of injuries sustained by employees as soon as possible. Failure on the part of the employee to notify any injury received, however trivial, and to report for medical attention may jeopardise any claims for compensation in the future, if the injury should have any after effects.

Injuries to be reported immediately.

Hernia Cases.

28. Special provisions covering cases of hernia are as follows:—

Hernia Cases.

- (a) The hernia or aggravation of a pre-existent hernia resulting from an accident during the normal course of an employee's duties must be reported within 48 hours of the accident to the officer in charge.
- (b) The employee must obtain a Certificate from a duly qualified medical practitioner within 72 hours of the accident.
- (c) If this action is not taken, the claim in respect of the hernia will be rejected by the Compensation Board.

29. In every case of injury the officer in charge should arrange for the following forms to be completed in every detail, and submitted immediately to head office:—

Forms to be submitted.

S.G.I.O. Form No. 1.—Particulars of Accident.

S.G.I.O. Form No. 2.—Notice of Accident and Claim for Compensation.

S.G.I.O. Form No. 3.—Medical Certificate.

S.G.I.O. Form No. 5.—Witness's Statement (one for each Witness).

Forms are self explanatory, but particular attention should be paid to the following:—

Employer's Signature.

30. Form 1 must be signed by the Officer in Charge in space provided for "Employer's Signature." Care should be exercised to see that the date of accident, date of ceasing work, and date accident reported by worker are correctly shown and agree with Form 3.

Witness Statement.

31. If no witness is available, the claimant should supply a detailed statement setting out what he was doing at the time of the alleged accident, and how the accident occurred.

Date Compensation Begins.

32. The following practice should be adopted when paying an injured man who subsequently goes on compensation:—

- (a) When the accident occurs before mid-day, the employee will be paid for the actual time worked.
- (b) If it occurs after mid-day, he will be paid for the whole day.

Payments made by S.G.I.O.

33. All payments for compensation will be made by the State Government Insurance Office, and cheques for compensation due to claimants will be forwarded to the claimants at the address shown on the Form 1, by the Insurance Office.

Arrangements for officers.

34. In the case of officers, compensation papers should be completed and also an application for Sick Leave. The officer then remains on full pay from the Department, and only one half of the sick leave taken is debited against his Sick Leave credits. Any cheques from the Compensation Board are the property of the Department, and are paid into Departmental Revenue.

When to resume work.

35. If the injured man reports fit to resume his work prior to the expiration of the period set out on the medical certificates, the Forester should report the matter to the State Government Insurance Office immediately, but should not re-engage the employee until a final medical certificate is obtained.

Progress Certificate.

36. If at the expiration of the period for which compensation has been paid, the injured person is still unfit to resume duty, a progress medical certificate completed by his doctor on State Insurance Form No. 3B, should be obtained and forwarded direct to head office.

Final Certificate.

37. Immediately the injured person is able to return to work, a final doctor's certificate on Form No. 3A stating the date such person is fit to resume, should be forwarded direct to head office. Forest Officers concerned should ensure that this is done either by the claimant or the doctor, and should, sight the final certificate before the claimant recommences work.

Further Information.

38. Should the State Government Insurance Office require at any time any further particulars regarding any claim for compensation, this information will be asked for by direct communication with the officer in charge, and he should reply direct to the Insurance Office.

Hospital and Doctor's fees.

39. Hospital and Doctor's fees and any other allowable expenses will be paid direct to the parties concerned by the State Government Insurance Office.

Arrangements for medical attention.

40. An injured employee should be allowed to make his own arrangements for medical attention by consulting a doctor of his own choice. No definite liability for travelling expenses other than a reasonable expense incurred in attending a doctor on the occasion of the first visit is imposed by the Workers' Compensation Act. Where an injured worker desires to return

to his home during the period of his incapacity, he may do so, provided that the officer-in-charge makes it clear that any expense incurred may be his own responsibility. Only in the event of an injured worker being required in writing by his doctor to proceed to Perth or elsewhere for special treatment will reasonable expenses incurred in travelling be paid by the Insurance Office. All applications by injured workers for payment of a refund of travelling expenses should be submitted without delay to the Insurance Office for consideration.

41. Head office must be advised on a Form 10 of mileage travelled by departmental and subsidy vehicles in conveying an injured worker for medical attention, so that a recoup may be claimed from the Insurance Office. Should a private vehicle be used, a claim should be made by the owner direct to the Insurance Office.

Mileage claimed transporting employee.

42. The mileage travelled in a subsidy vehicle should be shown on the officers journal but not included in his travelling claim.

Private vehicle claim.

REVENUE COLLECTIONS

Collections

43. (a) Officers collecting revenue or cash on deposit on behalf of the Department shall in every instance issue an official receipt on a Treasury general receipt form as an acknowledgment thereof, except when a license is issued, in which case the license is in itself a receipt and no further acknowledgment is required.

Official receipts.

(b) Under no circumstances shall any other form of receipt, either printed or manuscript, be issued.

(c) The original receipts shall be issued to the payers, the duplicates must be forwarded to the Receiving Officer, Treasury Department, securely attached to the Treasury abstract forms (Treasury Form 2) and the triplicate copies will be retained in the receipt book for reference.

44. Duplicates and triplicates shall in every instance be direct carbon copies and must not be subsequently written up. It is essential that servicable carbon paper shall be used so that copies shall be quite legible. No erasure will be allowed, but in the event of a receipt being incorrectly filled in, the inaccuracies shall be struck out, the corrected particulars inserted and the alterations initialled by the issuing officer. If this cannot be done clearly, the receipt must be cancelled.

Duplicate and triplicate receipts.

45. In cases where it becomes necessary to cancel receipts the cancelled forms shall not be destroyed, but shall be clearly endorsed "Cancelled" across the face thereof, and the original and duplicate copies shall be sent forward attached to the Treasury Abstract Form No. 2.

Cancelled receipts not to be destroyed.

46. Revenue stamps are not required on official receipts.

Revenue stamps not required.

47. Completed books shall be retained until such time as they have been examined by an audit officer, after which they may be destroyed in his presence should they no longer be required for reference purposes. Lists of all books so destroyed, giving first and last numbers, shall be immediately forwarded to head office.

Completed books must be Audited.

48. In the event of a transfer of officers between districts, all books shall be listed on a handover statement in the Form F.D. 20, which after being signed by both the outgoing and incoming officers, shall be immediately forwarded to head office.

Handing over Statement.

49. Each Officer responsible for the banking or remitting of revenue must be in possession of the following Treasury Forms, which are obtainable through head office:—

Forms required.

- (1) Treasury General Receipt Book.
- (2) Treasury Abstract Forms (Form 2).
- (3) Treasury Forms 27—Bank receipts.

Bank daily.

50. Except as hereinafter provided, all moneys collected shall, unless otherwise authorised in writing by the Conservator, be banked daily, where banking facilities exist, to the credit of the Government of Western Australia.

Collections shall, where possible, be cleared through the Commonwealth Bank. Where no branch of that bank is operating, clearances should be made through the most convenient bank in the locality.

Receipt to be obtained.

51. When collections are banked, a bank receipt in the Treasury Form 27 shall be prepared in duplicate and handed to the bank teller, together with the "pay in slip" and cash. The teller will sign the receipt in duplicate and return it.

Receivers of Revenue.

52. In centres where a Clerk of Courts or a Mining Registrar has been gazetted as an official Receiver of Revenue, the money may be banked as instructed above and the original bank receipt, abstract and duplicate receipts be handed to the gazetted Receiver for transmission to the Treasury Department, or the cash, together with abstract and duplicate receipts may be lodged with him daily. After he has satisfied himself that the additions of the abstract are correct, and that the total agrees with the bank receipt or cash delivered to him, the Official Receiver will issue a receipt from his general receipt book for the total amount received. In such cases the forest officer will not be required to prepare the cash sheet.

Where no Receiver of Revenue.

53. In districts where no Receiver of Revenue has been appointed, the original bank receipt abstracts and duplicate receipts shall be forwarded direct to the Treasury Department, Perth at least once a week.

54. At the end of each financial year all collections in hand, supported by bank receipt, abstract and duplicate receipts must be forwarded immediately after close of business on the last working day in June.

Where no banking facilities exist.

55. Where banking facilities do not exist, the collections shall be dealt with in a manner to be approved in writing by the Conservator (see para. 56).

Remittances

Money Order Commission.

56. In the event of circumstances warranting the direct remittance of collections to head office by means of money orders or postal notes, the cost of obtaining such orders or notes may be deducted from the total collections and the net amount only remitted. Such method of clearing collection is, however, subject to the approval of the Conservator.

Refunds not to be made.

57. If, after an official receipt has been issued, it is found that an overpayment has been made, or that, for some other reason, a refund of the amount or part thereof is due to the payer, no direct refund shall be made, but the full amount collected shall be remitted.

58. In such cases, the amount refundable shall be shown in the "Trust Column" of the cash sheet, and advice must be forwarded to head office setting out the name and address of the payer, the abstract number on which the amount was brought to account, and for what reason the refund should be made. A refund will then be made from head office without further reference to the district officer.

Postal Remittance Book.

59. A postal remittance book, in the Treasury Form 26, shall be kept at all Forests Department Offices where money is received through the post and, where possible, the entries must be initialled by two officers, both of whom should be present when the correspondence is opened.

Acceptance of Cheques.

60. Officers shall not accept cheques tendered by or on account of any person or firm other than the drawer of the cheque, or the payee named thereon by the drawer. The number of the receipt or license issued must be endorsed on the back of the cheque.

61. Officers shall not cash their own personal cheques out of moneys collected on behalf of the Department, nor should cheques be accepted for amounts in excess of amounts due, necessitating change being given to the payer. **Own cheques not to be cashed.**
62. Duplicate copies of Treasury abstracts (Form 2) shall be obtained at the one writing with the use of carbon paper. **Treasury Abstracts.**
63. All of the columns on Treasury abstracts provided must be used, and the information shown in each must be in accordance with the respective headings. **All columns to be used.**
64. If licenses are issued, the license numbers will be quoted in the column provided for recording receipt numbers on Treasury abstracts. Every license number, or receipt number, shall be entered on the abstract form in numerical order, and, in the event of a form being cancelled, the number shall be included in its correct sequence and the word "Cancelled" shall be written in the "Particulars" column. **License numbers to be shown.**
65. The only amounts which should appear in the "Trust Fund" column are those which, for any reason, are refundable to the payers. Under that heading are included all deposits in connection with permits, contracts, etc. and overpayments which are to be refunded. **Trust Fund Column.**
- All collections other than those referred to in the preceding paragraph shall appear in the "Revenue" column.
66. In the outer column must be inserted the name of the company, firm or person directly responsible for the payment, in whose name the receipt should be made out, and not the name of the person who might be making payment on behalf of another party. This column must also contain particulars of the payment, such as permit number, royalty on firewood, sleepers, mill logs, mining timber etc., the quantity and month of supply. It will be readily understood that, unless this information is correctly given, it is impossible to credit the right account in head office with the respective amounts. **Debtor's name must be shown.**
67. The amount appearing in the "Total" column must represent the actual collections remitted, and must agree with the bank receipt covering collections banked. **To Agree with Bank Receipt.**
68. Divisional forest officers, when visiting outstations, should make a practice of periodically examining receipt books, and monetary forms to satisfy themselves that these matters are receiving proper attention. **D.F.O.'s to inspect.**

Royalties and Inspection Fees

69. The following returns form the basis for charging royalties and inspection fees on Forest Produce removed from Crown Lands:— **Basis for Charging Royalties and Inspection Fees.**

Timber Royalty Returns.

70. (1) (a) General Mills—Log Returns.—Royalty in round F.D. 183B. **Royalties on general purpose and sleeper mills.**
- (b) Sleeper Mills—Sleepers inspected.—Royalty in round and square F.D. 125B.
- (c) Sleeper Mills—Offcuts, etc.—Royalty in square F.D. 261.
- (d) Fruit Case Mills:
- (1) Royalty in round F.D. 183A.
- (2) Royalty per dozen F.D. 182a (Supported by Tally Sheet F.D. 222).
- (3) Royalty in square F.D. 261.

Other Royalty Returns.

71. (2) (a) Sawn Timber—Inspection Certificates F.D. 125b. **Sawn timber, pile and pole, firewood returns etc.**
- (b) Hewn Sleepers and Timber—Inspection Certificates F.D. 125a.

- (c) Firewood—H.O. Permits F.D. 351—Local Permits F.D. 241.
- (d) Piles and Poles—Tally Certificates F.D. 125a.
- (e) Mining Timber and Firewood (Goldfield) "B" License F.D. 11e.
- (g) Miscellaneous (Black boy, Stone etc.) F.D. 351.

Rendering of returns.

72. Log Returns—(F.D. 183b) must clearly show length, centre girth, cubic contents and species—if **from private property underlined in red; if from alienated blocks clearly showing location numbers.** These and Sleeper and Fruit Case mill Returns (F.D. 261 182a and 183a) should be forwarded to head office as soon as possible after the end of each month.

Inspection certificates.

73. Sawn and Hewn Sleeper and Timber Inspection Certificates (F.D. 125a and 125b) also Pile and Pole Tally Certificates (F.D. 125a) should be forwarded promptly to head office as soon as Inspections are made, again clearly showing SMP LSMP or Pile and Pole License number or Private Property Brand and Location Number and **if from alienated blocks, the location number.**

Debit Notes.

Rendering of Debits.

74. Debit Notes for royalty and inspection fees (where applicable) are raised by head office from the above returns, and as discounts are allowed, in most cases, for prompt payment, returns should always be forwarded to head office promptly.

Local Payments.

Royalty paid locally.

75. Where royalty is paid locally at outstations, returns should be clearly endorsed showing amount paid, receipt number and date.

Royalty Refunds.

Royalty Refund to Settlers.

76. Under certain conditions portion of royalty charged on timber obtained from alienated blocks is refunded to the settler, hence the importance of clearly showing the location number on returns in each case.

Departmental Sales.

Trees.

77. A Debit Voucher F.D. 81 must be made out for every credit sale of trees ex Nurseries, showing the number, variety and price.

Price List.

78. Prices are as per Price List which is published by the Department. Where a cash sale is made the receipt should be clearly endorsed cash sale.

Duplicates to be forwarded to H.O.

79. All duplicate copies of debit vouchers should be forwarded to head office as soon as possible where accounts will be rendered for credit sales. The vouchers for cash sales should be forwarded to head office with the cash abstract to avoid raising debits for cash sales.

Timber Mills. Delivery notes.

80. A Delivery Note F.D. No. 456 must be made out for every sale of timber ex departmental mills. The form is self explanatory, but sufficient information must be shown in the details column to enable head office to arrive at a correct charge for the timber sold, e.g., standard or select quality, specified lengths and sizes must be carefully shown.

Cash sales.

81. In the case of Cash Sales the calculations can be made and the amount of sale arrived at. The receipt number for the cash received should be shown in the appropriate place on the form, which should be forwarded to head office with the receipt and cash abstract.

Credit sales.

82. Where a credit sale is made, no calculations are to be made on the form, this will be done in head office when the account is rendered, the duplicate of the form should be forwarded without delay.

83. Price Lists are available on request. Price lists.
- 84(a). A Debit Voucher F.D. 81 should be made out for all forest produce sold such as fence posts, etc. showing full details of the sale, duplicates should be forwarded to head office. Cash Sales should show receipt number on the form as in the case of sale of timber and trees. Accounts will be rendered from head office for credit sales. Fence posts, etc.
- 84(b). Delivery Notes F.D. 325 are to be used in the following cases. When Delivery Notes to be used.
- (a) Deliveries of pine logs from plantations where a mill log book is not in use, i.e.
 - (i) consignment of peeler logs to factory.
 - (ii) deliveries of pine logs to occasional buyers.
 - (iii) where a delivery note is especially asked for.
 - (b) As a receipt for sales of such items as scrap metal, tyres, batteries, etc., an account for which is to be rendered by Head Office at a later date.
 - (c) As a receipt for goods or equipment transferred from one division or plantation to another, the transfer of which should be noted by Accounts Branch.
- Duplicate copies of all receipted Delivery Notes should be forwarded to Head Office immediately.

Rent

Departmental Cottages.

85. Rent, at rates which will be advised by the Conservator from time to time, shall be paid by all tenants occupying departmental cottages or huts. Rental rates.
86. When cottages or huts are occupied by Departmental officers whose salaries or wages are paid from head office, rent will be deducted as it becomes due, from such salary or wage. Deducted from salary or wages.
87. When cottages or huts are occupied by departmental employees whose wages are paid locally by cash order, rent must be deducted fortnightly from the wages of the employee. The deduction column of the wages sheet headed "Cottage Rent" is to be used for this purpose, and the number of the cottage or hut shown alongside the amount. Cottage rents.
88. In the event of tenants not being officers of the Department, rent shall be collected weekly in advance by the forest officers responsible. Under no circumstances shall rent be allowed to fall into arrears. Collections from private tenants.
89. Official receipts shall be issued for all such collections and the amounts will be brought to account on the abstract in the usual way. Official Receipts to be issued.
90. Changes in tenancy of any Departmental cottage must be notified immediately. The officer in charge should ensure that all rent has been collected from a vacating tenant. Change in tenancy.
91. The "Housing Return" section of F.D. 394 must be completed fortnightly, at the end of each pay period. Housing return to be completed.
92. The installation of all additional amenities must be notified immediately, so that rents may be adjusted accordingly. Change in rental.

Departmental Staff Quarters.

93. A return of all officers who have occupied staff quarters for the period must be sent to head office at the end of each month on F.D. 424. In the case of permanent tenants this rent is deducted from an officers salary, casual tenants are debited with the charges and this amount is deducted from their travelling claims. Staff quarters return.

Petrol Ex Stocks

94. Petrol purchased by authorised officers for subsidy cars and repairs done on subsidy cars should be requisitioned for L.P.O. to be tendered.

by the officer concerned on Local Purchase Orders. The original of the LPO should be initialled by the Officer in Charge of the Division and forwarded to head office with the petrol returns, where a debit is raised against the officer concerned and deducted from his travelling claim.

Repairs to private vehicles.

95. LPO's for repairs should have the wages cost, parts cost, etc. noted on the original by the workshop, and this should also be forwarded to head office for action as above.

H.O. Approval must be obtained.

96. No repairs to officers private vehicles are to be requisitioned unless head office approval has been obtained.

Forest Leases

Applications for.

97. Leases of land within a State forest may be granted by the Conservator for grazing, agriculture and other purposes not opposed to the interests of forestry. An application, giving particulars of area, purpose for which required, term, etc., on Form F.D. 48, should be lodged with the officer in charge of the district, who will forward it on to the divisional forest officer and he in turn will forward it to head office with his recommendation. If he considers the lease should be granted, he should state for what term, and any special conditions considered necessary. The application should be accompanied by a plan showing clearly the area required. The Divisional Forest Officer should indicate on the plan the fences and gates that will be necessary and the portion of the boundary, if any, that is required to be demarcated.

Agreement to be signed.

The applicant must sign a written agreement to maintain fences of contiguous settlers upon which he may rely to contain his stock.

Demarcation fee.

98. The demarcation fee payable is at the rate of not less than £10 nor more than £20 per mile as fixed by the Conservator.

Assessment of Rental.

99. The right to occupy land as a forest lease is granted on an annual rental basis. The rent payable may be at rates fixed by the Conservator with the approval of the Minister, or, in cases where there is likely to be competition for the area, it may be submitted to public auction or tender. In order to assist in assessing the rent on a forest lease, when forwarding applications to head office, the Divisional Forest Officer should furnish particulars as to existing fences, water supply and class of grazing on the area, and at the same time state the rent he recommends be charged for the lease.

Deposit required.

100. A deposit of £2 should be collected with each application for a lease.

Temporary grazing rights.

101. Temporary grazing rights over departmental paddocks or other fenced areas where no capital expenditure in improvements is necessary, may be granted by head office on the recommendation of a senior D.F.O., subject to such conditions as may be deemed necessary. Provided that the aggregate rent payable in respect thereof does not exceed twenty pounds, and that no authority is granted for any term in excess of one year. Such authority given will be in writing and will be subject to termination at any time after three months.

Collection of rent.

102. Rent will be collected locally and brought to account in the usual way.

Agistment Fees

Who may pasture.

103. Where paddocks are provided, employees may with the approval of the D.F.O. pasture their cows and horses. Deductions can be made on Wages Sheets for these fees or cash may be paid and receipts given in the normal manner.

Fees payable.

104. Rates are—

Horses—7s. per week.

Cow Unit—2s. 6d. per week.

(Cow unit equals one cow and one calf.)

EXPENDITURE

Time and Wages Sheets

105. The overseer, or other officer immediately in charge of wages employees, will each day enter on a time sheet the number of hours worked by each man. (See paragraphs 192 and 193). Prepared daily.

106. In the second column of the time sheet headed "Status" the status of the employee will be given or the classification of the work the employee was engaged upon shall be shown. If during the period covered by the time sheet, he should be engaged on works carrying different rates of margin, each different class of work shall be shown separately and the rate applicable shall be inserted in the column headed "Rate." The time the employee was engaged on each class of work must be shown in the "Hours" columns under the respective dates. The total hours at each rate shall be extended at the end of the pay period to the column headed "Total" and the amount due for the time worked at the respective rates shall be shown in the amount column. Method of filling in.

107. A separate line in the time sheet shall be used whenever an entry is made on account of the following:— Separate entry on each line.

- (1) Recreation Leave (RL).
- (2) Sick Leave (SL).
- (3) Leave without Pay (LWOP).
- (4) Sick Leave without Pay (SLWOP).
- (5) Workers' Compensation (W.COMP.).
- (6) Leave in Lieu (L.L.).

No attempt may be made on the time sheets to divide up the costs of work on which a man is engaged. This form shall be regarded as an attendance register only and shall not be used for the allocation of duties or costs.

108. No form shall be used for the payment of wages other than the official wages sheet, Treasury Form 30 (F.D.52). Special form to be used.

109. Wages sheets must be prepared at the close of each pay period from the information appearing on the time sheets. Care must be exercised to see that the names and initials of the employees are correctly shown, and that the signatures obtained when making payment are written legibly and agree in every respect with the names appearing on the sheet. Preparation of sheets.

110. The total amount of wages paid during each period must agree with the total as per the time sheets. It is only necessary to bring forward to the wages sheets the gross amount for each employee as calculated on the time sheet. Two lines should be left between each entry on the wages sheets for head office convenience. Totals to agree.

111. The rate of wages which shall apply to employees shall be the basic wage as fixed periodically by the Court of Arbitration, plus any additional margins provided by the Forestry Workers' Award for the time being in force, or such other rates approved by the Conservator. Hours, leave and working conditions generally are embodied in the Award and every officer should be thoroughly conversant with the provisions, thereof. Officers empowered to appoint employees under this Award will be notified by the Conservator. Normally, divisional forest officers will be so empowered. Award rates to apply.

112. Deductions for rent, stores, income tax, superannuation, etc., will then be entered in the appropriate columns under the heading "Deductions," and the net amount due will be shown in the "Net amount Due" column. Insurance and hospital benefit deductions are to be shown in the appropriate columns with the initials of the company immediately above the amount deducted. The total amount deducted for stores will be paid by cash order to the storekeepers concerned. Deductions.

Receipts for deductions paid locally.

Their receipts on a Form 10 should be attached to the wages sheets and the numbers of the cash orders quoted in the space provided. Deductions for a local hospital fund and such like may also be dealt with locally. Procuration orders are not necessary for deductions on wages sheets as the wages sheet itself carries an authorisation to pay the deductions to a third party.

Cash order numbers to be shown.

113. In the column headed "Cash Order No." the paying officer shall insert the number of the cash order issued to the employee for the net amount due to him.

Super. and hospital benefits.

114. Deductions of the fortnightly subscription at the appropriate rate shall be made on the wages sheets on account of all wages employees who have been accepted as contributors to the Superannuation and Family Benefits Fund.

List to be forwarded.

115. Immediately following the preparation of wages sheets, a list shall be forwarded to head office showing the following information regarding superannuation contributions:—
Name of employee.
Amount of contribution deducted.
Wages sheet number.

Alterations on sheets.

116. No erasures may be made on wages sheets. Any mistake must be rectified by ruling out the incorrect entry and entering the correct particulars immediately above. All alterations must be initialled.

Wages to be paid fortnightly.

117. Unless otherwise instructed by the Conservator, all wages will be paid fortnightly on each alternate Friday for the fortnight ended at close of work on the Thursday preceding the pay day.

Wages tables.

118. Tables for the computation of wages setting out the daily and weekly rates and the equivalent rates for any broken period will be forwarded from head office from time to time as necessary, and each paying officer should be in possession of a copy.

Time sheets to be submitted.

119. All wages sheets shall be supported with time sheets in the printed form F.D. 204, and the whole of the information required thereon must be furnished. The sheets must be signed by the officer or overseer in charge, by the officer incurring the expense and where possible by the Gazetted officer empowered to appoint. All pay documents with forms 91/92 should be forwarded to head office within seven days after the close of the pay period.

Form 10 Payment

When Form 10 to be used.

120. A Treasury Form 10 must be submitted in support of each cash order payment, with the exception of wages payments, which must be supported by wages sheets. All Forms 10 should, if possible, be made out in ink. Those for head office payment must be made out in ink.

The number of the cash order must be entered on the Form 10 in the space provided "Paid by Cheque No....."

Block letters to be used.

121. Block letters must be used when filling in the name and address of the public creditor on Form 10, and all completed forms must be signed by the Forest Officer concerned in the space provided at the bottom of the form for "Officer Incurring Expense."

Form 10 to be prepared in Creditors name.

122. The form must be made out in the name of the person to whom payment is due, and, under no circumstances, shall it be prepared in the name of any other party.

SUPPORTING VOUCHER
Receipt to be obtained. ETC
REQUIRE

Payment shall be made by receipt in support of which is provided on the back of the form.

Date to be shown.

124. The date of service must always be shown in the extreme left-hand column and full particulars of the goods

123 "Particulars of the amounts to be paid and number of the cash order issued in payment thereof must be entered on the face of the form 10. When supporting vouchers - invoices accounts or other documents which evidence the debt are attached, it is not necessary to complete the particulars on the back of the form or obtain a payee's signature. In all other cases the particulars on the back of the form must be completed and the signature of the payee obtained".

130 "When a form 10 is not supported by the appropriate vouchers the signature of the payee must be obtained on the back of the form 10. The signature should be that of the payee and no other person unless a Procuration Order is submitted and attached: In the case of companies or firms, the firms stamp impression should appear against the signature of the authorised receiver.

All the details on the back of the form must be completed to acknowledge receipt of payment".

supplied or of the services rendered must be shown in the space headed "Particulars," or alternatively, detailed invoices can be attached to the form.

125. Each form 10 should be endorsed with the number of the item to which expenditure is to be allocated.

Item number to be shown.

126. The method of preparing Treasury Forms 10 in regard to contract payments is clearly defined in paragraph 141.

Contract payments.

127. Contract payments must not be made by Cash Order unless prior approval has been given. Any payments over £200 should be made by head office.

Not to be paid locally.

128. Forest officers must sign the voucher as "Officer incurring the expense" but not as certifying officers, who are always head office officials.

Not to sign as certifying officer.

129. Direct signatures must be given for officers' signature "per pro" another person will not be accepted.

Officers must sign personally.

130. Officers are paid by cash and are not to be paid by cheque. Officers must be given receipts for cash payments. Receipts must be attached to the voucher.

Signature of payee *WIFEN*
~~to be attached to Form 10~~ *IS Req*

131. Unless prior approval has been given for local payment vouchers should be submitted to head office for payment, it must be seen that the creditor's correct name and address are clearly stated at the top of the voucher in block letters, it is reiterated that cash orders are authorised essentially for the payment of wages and are to be used only in emergency for the purchase of goods locally. Payments must not be made by cash order unless authorised by head office. Instructions as to what payments can be made are issued from time to time.

Forms 10 to be paid to H.O.

Contracts

132. Owing to problems which arise from Workers' Compensation and from third party insurance, it is necessary for all contracts for work proposed within Divisions to be referred to head office.

Letting of contracts.

133. The Department frequently arranges contracts for work such as house-building and renovations, bulldozers hire, firewood and pole supplies, water boring etc. Officers recommending work to be done by contract should submit full specifications to head office, together with the names of any likely tenderers.

Types of contract and specifications.

134. The conditions of contracts drafted by head office will normally contain a clause to the effect that "The contractor shall effect, from time to time, and maintain during the continuance of the contract, insurances against all claims that may be made under the Workers' Compensation Act, 1912-1938, by workmen employed by the contractor or any subcontractor, and such insurances shall be for such sums and in such insurances offices as shall be approved by the Conservator, and the subcontractor shall deliver all policies and any renewals thereof, together with all receipts for premiums paid thereon from time to time, to the Conservator."

Condition of contract.

135. Should the contractor fail to insure against risk under the abovementioned Act, before the commencement of work, and to duly maintain such insurance during the continuance of his contract, the Conservator may himself effect such insurance, and deduct the amount paid for premiums from any moneys due or which may become due to the contractor.

Insurance on contracts.

136. It is the duty of officers responsible for the work of contractors to familiarise themselves with the conditions of the contracts and to advise head office in cases where the conditions are not being observed.

Field supervision of contracts.

Tools loaned to contractors.

137. Where, under the terms of the contract, tools, equipment or material are supplied by the Department, the officer in charge shall, before final payment is made, satisfy himself that such tools and equipment have been returned in good condition, after allowing for reasonable wear and tear, and that all material supplied has been accounted for. This especially applies to fencing contracts, where a considerable amount of wire is required.

In such cases, the officers concerned should see that the distance covered reasonably corresponds with the number of coils of wire issued.

A receipt shall be obtained from the contractor for all tools and equipment loaned by the Department.

Final payment to be made by H.O. for contractor over £50.

138. Except with the written approval of the Conservator, final payments on all contracts exceeding a value of fifty pounds shall be made from head office. To enable this to be effected, the responsible officer shall report—

- (a) That the work has been completed to his entire satisfaction;
- (b) that all tools and equipment loaned have been returned;
- (c) that all material has been accounted for and surplus handed in;
- (d) the aggregate value of progress payments made by cash order and the amount of the final payment due.

Progress payments limited to 75% of contract.

139. Unless stated to the contrary in a contract, divisional forest officers are authorised to make progress payments against work performed. Under no circumstances shall progress payments exceed seventy-five per centum of the value of the work completed. Large payments should be forwarded to head office for payment.—see Para. 127.

F. 10 must be used.

140. Wages sheets shall not be used under any consideration for contract payments, but all accounts shall be prepared on a Treasury Form 10, and no method of preparing such voucher other than that set out here-under will be acceptable at head office.

Method of payment by cash order.

141. All vouchers covering contracts shall be prepared in the following manner. If the contract has a number it should always be shown:—

		Contract No.....			Amount		
Date	Particulars	£	s.	d.	£	s.	d.
	Clearing and grubbing 60 chains, at 14s. per chain				42	0	0
24/3/60	First progress payment	10	0	0			
4/5/60	Second Progress payment	19	0	0			
	Third Progress payment	6	0	0			
					35	0	0
	Outstanding Balance				£7	0	0

142. The amount extended shall always represent the current payment, irrespective of whether first, second, or the final payment. A final payment shall be clearly shown as such on the voucher.

Contract made up in H.O.

143. Whenever work is let on a contract basis, an agreement on the Form F.D. 98, or other form authorised, shall be prepared at head office, and be duly signed by the contracting parties, viz. the Conservator, and the person responsible for carrying out the work. The signature of a third party shall not be accepted on behalf of such person. A revenue stamp to the value of two shillings and sixpence must be attached to each signed copy of the agreement.

Hire of Dozers and tractors.

144. The hire of tractors and bulldozers is covered by Form F.D.378. Apart from emergency use for fire-fighting, tractors and bulldozers must on no account be hired without

head office approval and without a written contract on the prescribed form.

145. The hire of vehicles for casual work may be authorised only by the Conservator, or Regional Superintendents.

Approval.

146. Hire rates must not exceed the comparable Public Service rate.

Rates.

147. Approval must be in writing with a copy for head office file and must cover the estimated mileage for which the approval is issued.

Copy of contract sent to H.O.

The copy of the approval sent to head office should show:—

- (1) Vehicle, make, model, horse power and registered number.
- (2) Name of Insurance company and amount for which the unit is insured.
- (3) Condition of vehicle, i.e. "as new," "good," "fair," "dilapidated."

148. Due to the difficulties of effecting insurance, bulldozers and tractors will not be hired for fire fighting without the approval of either a Regional Superintendent or the Fire Control Superintendent.

Hire of for fire fighting.

149. In all cases where it is considered that a bulldozer is necessary for fire suppression, Departmental units must be used in preference to hiring this type of equipment. If a division is not able to supply the necessary units then a call must be made on adjoining division or an adjoining Region.

Departmental units should be used.

Call to be made on adjoining division.

150. If seeking permission to hire a bulldozer or tractor for fire fighting, particulars of insurance and the amount of the cover should be ascertained before contacting the senior officer from whom the decision is requested.

Particulars of insurance to be obtained.

151. Although it is sometimes necessary to hire trucks for the conveyance of men to a fire, Departmental units should be used wherever possible even to the extent of calling upon adjoining districts.

Departmental trucks to be used.

152. If in emergency a truck must be hired, Officers must ascertain from the owner particulars of insurance and the amount of cover before hiring any vehicle. Those not covered by full comprehensive insurance as distinct from Third Party insurance must not be hired.

Must be covered by 3rd Party Insurance.

Cash Order Authorities

153. The usual method of payment of wages staff is by cash orders drawn on the Hon. Treasurer of Western Australia.

Application for.

The Conservator may authorise in writing any officer of the Department to operate on this account. An application for such authority must be submitted by the Divisional Forest Officer, accompanied by—

- (a) six specimen signatures of the officer concerned;
- (b) an estimate of the total wages to be paid monthly.

Rules applying to cash orders.

154. Cash orders are authorised essentially for the payment of wages and are to be used only in emergencies for the purchase of goods locally.

The following general rules shall apply to all officers issued with cash order books:—

- (a) The books shall be regarded in the same light as an officer would regard his private cheque book, and shall not be left lying about, thereby creating opportunities for unauthorised persons to extract orders therefrom.
- (b) Under no circumstance shall officers be allowed to draw orders in their own favour.
- (c) When an officer is transferred from one district to another, it is desirable that he should take his cash

Cash order books security of.

Not drawn in own name.

Transferred officers.

order book with him, but if this is inconvenient, it may be issued to another officer. In this case, head office should be advised immediately. On no account should two officers be using the same book at the same time.

Limit on amount drawn.

(d) Cash Orders shall be drawn to order, and the limit for any single order shall be £50. The aggregate monthly cash order payments by any authorised officer shall not exceed the amount set out in his cash order authorisation.

To be legible.

(e) Cash Orders shall be prepared in ink, ball point, or indelible pencil, and care must be taken to see that the condition of the double sided carbon paper is such as to ensure the duplicate and triplicate copies being quite legible.

Signing of incomplete cash orders.

155. Under no circumstances shall blank or incomplete cash orders be signed by an officer, who will be held responsible for any loss occasioned through disregarding this instruction.

Vouchers to be prepared.

156. For every cash order drawn a voucher in the Treasury Form 10, or a wages sheet entry in the Treasury Form 30 (F.D. 52) shall be prepared to clear the cash order account at head office. A receipt for the payment shall be obtained on the respective form in the spaces provided for that purpose.

Forms must be legible.

157. All Forms 10, wages sheets and cash orders must be written legibly. When indelible pencils are used, it is essential that the lead shall be soft enough to provide legible and easily read particulars. Ball points give best carbon copies, and may be used.

Persons unable to sign.

158. In the event of a payee unable to sign his name, the voucher shall be acquitted in the following manner:—

His
John X Brown
mark

.....
Witness.

The witness must be an independent person and shall not be the officer making the payment.

Methods of dealing with cash orders.

159. Cash order books are printed in triplicate and are issued from head office upon requisition. The three copies shall be obtained at the one writing by the use of carbon paper. The original will be handed to the payee; the duplicate supported by the voucher, will be despatched to head office, and the triplicate copy will remain in the book for reference.

Cancellations.

160. Where necessary, cancellation should be effected by striking out the signature of the executive officer, and the figures, and writing across the face of the cash order the word "Cancelled," followed by the signature of the officer and the date. Carbon paper should first be inserted to ensure that duplicate and triplicate copies are also cancelled. Original and duplicate copies of cancelled cash orders should be forwarded to head office with a covering memo.

Payment to third party.

161. Only in exceptional circumstances shall payments by cash order be made to a third party, and then only on production of a procuracy order (F.D. 252) drawn by the person to whom payment is due, in favour of such third party.

A revenue stamp to the value of two pence shall be attached to each procuracy order by the person to whom payment is due, and all such orders received shall be posted to the back of the respective vouchers, such as wages sheets or Forms 10, which shall be prepared in the names of the original creditors, and not in the third parties concerned. The third party must sign the wages sheet or Form 10, or other voucher concerned.

Signature of third party.

162. Such third parties shall, however, sign their own names when acquitting the vouchers, and shall not sign on

behalf of the original creditors. In such cases the cash order should be drawn in favour of the third party to whom the amount is procurated. Procuration orders are not necessary for normal wages sheets deductions (see paragraph 292.)

163. In the event of any payee claiming to have lost a cash order, a new order shall not be drawn unless authority has first been received from the Conservator. Immediately upon receipt of an application for a new cash order, the issuing officer shall forward the following information to head office:—

Lost cash orders.

- (a) The number of the lost order.
- (b) The date such order was drawn.
- (c) The name of the person or firm in whose favour the order was drawn.
- (d) The name of the issuing officer.
- (e) The name of the local bank where cash orders are generally presented for payment.
- (f) A statutory declaration, as set out in the next paragraph.

If the lost order is still outstanding when the above information is received, necessary action to stop payment will be taken and the facts will be duly published in the *Government Gazette*, and authority for the issue of a new order will be forwarded.

Payment will be stopped.

164. In every case in which a new order is applied for to replace one lost, a declaration shall be obtained in the following form to indemnify the Government against loss in the event of the lost order being subsequently presented and honoured:—

Indemnity to be obtained.

STATUTORY DECLARATION.

I, of in the State of Western Australia, do hereby declare that Cash Order No. issued to me on the by has been (lost) (destroyed).

Statutory Declaration.

In the consideration of the issue of another Cash Order for the amount involved, viz. £ I hereby undertake to indemnify the Government of Western Australia against any loss which may be incurred through the subsequent presentation of the said Cash Order No.

I further undertake to forward immediately the missing Cash Order to the issuing officer in the event of it again coming into my possession.

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of section 106 of the Evidence Act, 1906.

Signature

Date

Declared before me at this day of 19.....

(J.P. or as the case may be).

165. A two shillings and sixpence (2s. 6d.) revenue stamp must be affixed to each letter of indemnity by the person making the declaration.

Revenue stamp 2/6 required.

166. Any statutory declaration may be made before a justice of the peace, classified school teacher, postmaster, town clerk, secretary for a road board, any classified officer of the Commonwealth or State Public Services, or member of the Police Force.

Persons before whom declaration to be made.

167. For all ordinary payments of amounts of one pound (£1) and upwards, and wages (including piece-work) payments exceeding a rate of five pounds (£5) per week, revenue stamps to the value set out in the following table shall be

Revenue stamps to be affixed to receipts.

Delete whole of para. 167 and substitute -

For Salaries and Wages payments made after the first of February 1967 Receipt Stamp Duty to the value set out in the following table shall be deducted from all employees:-

Amounts of less than \$10	-	\$ Nil
Amounts of \$10 or more, for every \$10 and every fractional part of \$10	-	0.01

Receipt Stamp Duty is chargeable on gross salaries and wages.

Form 10 Payments

It is not now the Departments responsibility to deduct Revenue Stamp Duty from payments other than Salary or Wages, such as payments for Cartage or Contract Pruning. In these cases it is the Payee's responsibility to provide and fix Duty Stamps on the Form 10 at the time he gives a receipt for the payment, or, make other arrangements with the Commissioner of Stamps for the payment of Receipt Stamp Duty by the Voluntary Bulk Returns method.

CONSERVATOR OF FORESTS

.....

attached to the vouchers or deducted from payments as set out hereafter:—

	d.
£1 and over and under £25	1
£25 and over, and under £50	2
£50 and over, and not exceeding £100	3
Exceeding £100, and for every £100 and part of £100	3

Postage Stamp Advances

Stamps to be used for official purposes only. 168. Postage stamps to an amount approved by the Conservator may be advanced to forest officers for official use only. If stamps have not previously been issued, books containing Forms F.D.134 and F.D.135 will be despatched with the advance, and all officers holding advances received from head office should see that they have received these books.

To be entered in F.D. 135. 169. Immediately upon receipt of the stamps, the values must be entered in the column provided on the duplicate copy of F.D.135, opposite the respective denominations.

Register to be kept. 170. As the stamps are used, full particulars shall be recorded on the Form F.D.134, which is self-explanatory.

How to requisition for. 171. When further stamps are required a requisition must be submitted to head office in the Form F.D. 135 and the total value asked for shall exactly correspond to the total value used, as per the Form F.D. 134, which must accompany the requisition.

Balance to be shown. 172. As the book containing the Forms F.D. 135 provide in addition to the requisition form, the permanent record of all stamp advances, which is checked by the Audit Inspector when visiting the outstations, care should be taken to see that the balance of stamps on hand, which must include advances to assistants, is always shown in the space provided before forwarding the original copy to head office. Only the left-hand column must be used when ordering stamps and the total of that column must always agree with the approved advance as shown at the top of the form.

Sub. advances to assistants. 173. Officer in charge may, as occasion demands, make small stamp advances to their assistants, and all such advances shall be recorded in a note book especially kept for the purpose. A receipt must be obtained in each issue book for each advance.

Recoup to assistant. 174. Each assistant holding an advance shall keep a record in the Form F.D. 134 of all stamps used. When further stamps are required, the original must be forwarded to the officer in charge, who may replenish the advance to the total value of stamps used as per the Form F.D. 134, which form, supporting an F.D. 135, should be forwarded to head office when a recoup is required.

Handing over statement on transfer or leave. 175. When officers are going on leave or are transferred to another district, the stamp advance should be balanced, and the stamps on hand must be shown on the handing-over statement in the Form F.D. 20.

Petty Cash Advances.

Amount of advance. 176. Petty cash advances, not exceeding £5, may be made with the approval of the Conservator to enable district officers to purchase small articles and to pay small accounts, or for use as change in the office.

Maximum single payment 10s. 177. No single payment under this heading shall exceed the sum of ten shillings.

Record of expenditure to be kept. 178. All expenditure shall be recorded on the Treasury Form 33, which shall be supported with dockets issued as receipts for such expenditure.

179. When a recoup is required, a Treasury Form 10 must be prepared in favour of the officer concerned for the total amount as shown on the Treasury Form 33. The two forms together with supporting dockets, should then be forwarded to head office, when a cheque will be despatched for the amount involved, thereby making up the advance to the original figure.

How to obtain recoup.

180. At the end of each financial year, it is necessary for each officer holding an advance to forward to head office a certificate to the effect that he held that advance as at the 30th June in that year.

Certificate to be forwarded to Head Office.

Railway Ticket Order Books.

181. Books containing railway ticket orders will be issued upon receipt of an official requisition. These orders are only to be issued on Government Service, when an officer is travelling in connection with his duties. Orders shall not be issued on account of an officer's wife or any person other than a departmental officer, without written approval having first been obtained from the Conservator. All orders are checked at head office monthly, and no departure from the above instructions will be allowed.

To be used for official purposes only.

182. All orders should be properly filled in and the writing should be quite legible. Orders cannot be used as passes on the railway, but must be presented at the booking office, and tickets obtained in exchange. Orders may also be used for travelling by railway bus, in which case the words "First" or "Second Class" are struck out and the word "Bus" written in their place.

Orders to be presented and tickets obtained.

183. First-class tickets may be obtained by all forest officers. Employees under the Award shall be entitled to obtain second-class tickets. Cancelled forms should be endorsed "Cancelled" across the face and left in the book.

Class of ticket to be issued.

Telephone Calls

184. Owing to the cost incurred in connection with long-distance calls, trunk calls shall be reduced to a minimum, and head office should only be called up when the subject is one of urgency.

Trunk calls.

185. A record of all trunk calls shall be kept in a book to be specially used for the purpose, and the following information shall be tabulated therein:—

Record to be kept.

- (a) The date of the call.
- (b) The name of the firm or person called up.
- (c) The nature of the business discussed.
- (d) The time occupied on the telephone.
- (e) The cost.

186. These books should be sighted and initialled by a senior officer when visiting the district offices. Divisions are supplied with a copy of the telephone account paid by head office to enable them to keep a check on trunk calls made.

Advise of account.

187. When it is necessary for an officer to personally pay for official telephone calls, a claim for a refund of the amount involved should be submitted to head office on his travelling allowance claim P.S.C. Form 10, at the end of each month, supported by a statement setting out the dates and details of the calls. If possible, the statement should be certified correct by the postmaster.

Claim for calls made on private phones.

188. In most offices permission is given for departmental telephones to be used for private calls. These must be paid for and an official receipt issued. A private call record book should be kept alongside the telephone.

Private calls on F.D. phones.

Costing

- Financial records.** 189. The financial and costing records of the Department are based upon returns received at head office from divisions and districts.
- Expenditure records.** 190. Time sheets, wages sheets, cash orders, and Forms 10, hereafter discussed, are the vouchers which account for the expenditure in the field. The allocation for this expenditure in the various items required for Treasury and Forestry records is recorded on Forms 167c and/or ~~Forms 91 and 92.~~
- Fortnightly returns.** 191. All divisions and districts sending expenditure vouchers to head office are required to supply, fortnightly, ~~Forms 91 and 92.~~
- Method of recording expenditure.** 192. Forms 91 and 92 set out the items to which expenditure, both wages and other outgoings, may be charged. The method used to allocate expenditure in the divisional office, where 91 and 92 Forms are usually prepared, may vary, but in any case it is essential for the overseer to keep a daily diary showing the hours worked by each employee on the various jobs or items. It is the duty of the Divisional officer to instruct the overseer concerned in the keeping of the diary and in the standard headings to be used. A list of these from the 91 and 92 Forms insofar as they affect the overseer should be issued to him.
- Daily diary.**
- Form of diary.** 193. There is no defined form in which the overseer's daily diary shall be kept. For example, some officers prefer to have the record kept in a form showing the employee's names vertically downward on the left of the sheet and the nature of the work along the top of the sheet. Hours worked by each man then being placed in the appropriate square. Vertical totals then give total hours spent on each job and horizontal totals give hours worked by each man. Underneath this record is written at the end of the pay period the amount and location of work performed on each job.
- Where diary need not be kept.** 194. In centres where employees are not under direct supervision of an overseer, the daily diary shall be kept by the Forest Assistant or the officer in charge of the District.
- Form 167C.** 195. In some cases the 167C is sent from out-stations to the divisional forest office where 91 and 92 forms are made up. In other cases the 167C is dispensed with and the 91 and 92 is made out directly from the diary records.
- Forms 91/92.** 196. The 91 and 92 forms are the basis upon which the quarterly reports from divisions and the annual reports of the Department depend. Careful attention to correct costing through the various steps outlined above is an important duty of all forest officers concerned with the employment of labour and the paying of wages. In addition to forming the basis of costing records, the 167c or equivalent record form enables the forest officer responsible for the work of gangs to keep a check on unit costs. Where such costs are unduly high, the responsible officer should report to his senior.
- Importance of checking costs.** 197. To get value for wages expended is one of the most important duties of forest officers controlling employees.
- Forms 91/92 to agree with cash order payments.** 198. When making out Forms 167C or Forms 91 and 92, care must be taken to see that the total of the wages column of the report form agrees with the gross wages paid during the period. Other cash order payments which are supported by a Treasury Form 10 must agree with the total of the second column. Key numbers or standard headings must be quoted on all Treasury Forms 10 supporting cash order payments.

199. Although the forms are self-explanatory, the following information will more clearly define the purpose for which the various columns should be used:—

Use of columns.

- (a) Wages Column.—All wages and allowances paid locally by cash order should be shown in this column, the total of which must agree with the total payments within the period as disclosed by the wages and time sheets which must be forwarded with the financial statements.
- (b) Wages Allocation.—When compiling form 91/92 wages shown against each item must be allocated to the nearest £1, the adjustment of odd shillings and pence being made on other services item.
- (c) Other Payments by Cash Order.—All cash order payments other than wages and allowances must be shown in this column.

200. Immediately after the close of each quarter, Forms 93, 94 will be despatched from head office showing the expenditure for the quarter and the total expenditure for the expired portion of the financial year.

Forms 93/94.

Separate instructions regarding costing of Sawmill operations are given in paragraphs 217-223.

201. Quarterly reports will be submitted by officers in charge of divisions **within 30 days of the close of each quarter**. The report will deal with each item for which expenditure has been incurred or work carried out, and will be drawn up from the fortnightly expenditure statement Form 167c, or other records kept, and the Forms F.D. 93 and 94 received from head office. The total of the detailed expenditure as shown in the quarterly report should agree with the total expenditure as shown on the quarterly statements received from head office, and a reconciliation statement must head the form of the report. See appendix 2.

Quarterly reports.

202. From the progress plans, the units of work completed will be obtained, so that unit costs can be given each quarter. The items will be dealt with in their correct numerical order as given on the financial statement.

Unit costs.

203. Definite information is required, e.g. location, areas and unit costs. A subheading need not be shown when no work has been carried out against an item. An account of the works is required, not a mere statement of expenditure.

Definite information required.

Annual Scheme of Expenditure

204. An annual scheme of expenditure is prepared at head office before the 15th July each year, for submission to Parliament. The Divisional Forest Officer may be required to submit estimates with explanatory notes for his division not later than 1st May in each year. A copy of the relevant parts of the scheme is forwarded to the division showing the amounts requested in the scheme as estimates for the division. The scheme of expenditure shall not be accepted as authority to proceed with work provided for on the estimates. Specific approval in this connection will be given by the Conservator or Superintendents from time to time after the scheme of expenditure is approved.

Estimates to be submitted annually.

205. If approval is given by visiting officers during the year to carry out work which is not provided for on the estimates, or for which the amount provided is insufficient, the divisional forest officer must apply to head office for the excesses required before the work is put in hand.

Approval for excess to be obtained.

206. It is the responsibility of the officers directly controlling expenditures to see that the expenditure does not exceed the allocation for the year. If, through any circumstances unforeseen at the time the estimates are prepared, the

Allocation not to be exceeded.

amount allocated should be proved insufficient to meet the estimated expenditure within the year, application for authority to exceed the allocation should be forwarded to head office. Such application should not on any account be delayed until the financial statements disclose debit balances. Estimates are reviewed half yearly and any additional allocation required can be applied for at that time.

Approval not to be anticipated.

207. No expenditure shall be incurred in anticipation of the necessary authority being forthcoming.

Progress plans.

208 Progress plans shall be brought up to date by the last day of each quarter and shall be sent forward to Manjimup or Harvey Working Plans Office in January and July each year.

Before forwarding plans a check should be made with the Officer in Charge, Working Plans Office to ascertain that he is able to deal with them early.

The plans are to be accompanied by the duplicate quarterly reports for checking purposes.

H.O. Progress plans will be brought up to date by W.P. Offices after Divisional Plans have been reconciled with these reports.

Quarterly surveys.

209. Quarterly surveys of areas cut over should show on progress plans, species cut and in the case of two or more species, the area of each species cut within the total area cut for the quarter.

Annual Planting Report

Planting reports.

210. Planting—as distinct from preliminary operations such as spot cultivation—shall not be included in the June quarterly reports, but full particulars and costs for the season's planting shall be given in the September reports, together with a summary of other costs chargeable against the area planted, such as nursery stock, clearing, fencing, establishing firebreaks, cultivation etc. This report should summarise all information concerning plantations for the previous 12 months (1st October to 30th September). Counts of deaths in previous year's planting should be made in April unless otherwise directed by the Conservator. With each Annual Planting Report each Divisional Forest Officer must submit an estimate of the area of private plantation in his Division.

Estimate of area of private plantation required with Annual Planting Report.

Annual Fire Report

Fire reports.

211. No later than 31st May in each year, the officer in charge of each division shall submit to head office a report on the fire control during the past season. The costs should close on 15th May for this report. Detailed instructions re this report are contained in subsequent sections of the Manual.

Pine Plantation Costing

Costs to be charged direct.

212. All direct costs that are incurred in the establishment and maintenance of pine plantations should be charged direct to the plantation on Forms 91/92, Fund 3 and not shown as a charge against the Division.

Div. costs to be apportioned.

213. Where costs cannot be separated such as Div. H.Q. costs, Fund 1, a proportion will be charged to the plantation in head office books calculated on a proportionate basis according to the wages spent on divisional work and plantation work.

All plantation expenditure to be charged.

214. It is essential therefore that all care be taken to see that as much expenditure as possible applicable to the plantation is charged to it direct.

Items to be charged.

215. Plantation costs include all establishment and maintenance costs such as, clearing, ploughing, planting, refilling, pruning, cultivation, fertilisers, vermin eradication, nursery

costs, research and assessment, and also all roads and fire-lines and fire protection and suppression within a one half mile perimeter of the plantation.

216. Vehicle, tractor and power saw costs are initially borne by head office and in order that all work done in the plantation can be ascertained and charged, it is essential that plantation item numbers be clearly shown and marked Fund 3 in the account column of the Forms 68A and 68B.

Vehicles P/S costs.

Departmental Sawmills

Production.

217. All expenditure in Departmental Sawmills must be allocated on the Forms 91/92 against appropriate items as detailed hereunder:—

Expenditure to be shown on 91/92.

A. Fund 4.—Items 31 and 32 are for Hardwood Mills.

B. Fund 5.—Items 37 and 38 are for Softwood Mills.

218. Sub items under Funds 4 and 5 are as detailed on the Forms 91-92 and wages expenditure, etc., should be allocated to these items from the Form 167c. Mileage and plant expenses incurred in milling should also be allocated to these items on the Forms 68a and 68b (vehicle returns).

Items to be allocated.

219. In addition to the above, Forms F.D. 412 and 341 should be completed each fortnight, and forwarded to head office within one week of the close of the fortnight. F.D. 412 shows all physical details of production, etc. (other than these given on F.D. 91 and 92), and F.D. 341 gives full details of sizes and lengths of recovery from the milling operation. Where production is at a standstill a nil return must be submitted.

Forms 412 detail of 219.
Production Forms 341.
Details of sizes.

Sales.

220. Sales, both cash and credit, are covered in paragraphs 80-83. Price Lists for both hard and softwoods are issued from head office, and no departure is to be made from these price lists without reference to a Senior Officer.

Sales.

General.

221. Quarterly Cost Statements for each mill are prepared in head office and a copy of same is forwarded to each mill centre for local information as to results achieved.

Quarterly cost statements.

222. Insurance of timber stacks is affected at head office from information supplied by mills. As only closed stacks are insurable, head office should be advised immediately a stack is closed, giving full details as to quantity and type and size of timber involved. Also where timber is sold from stacks, the delivery note should be endorsed with the Stack Number from which the timber has been taken.

Insurance of stacks.

223. A stocktake should be made each year in June (on date of last pay period in June quarter) and stock sheets forwarded to head office as soon as possible after close of June Quarter.

Stocktake.

Conversion Projects (Other than Milling)

224. Wages and other expenditure paid locally must be shown on Forms 91 and 92 against Items 21 and 29 for Hardwood Conversion and 34, 35, and 36 for Softwood Conversion.

Expenditure to be shown on Forms 91/92.

225. In addition to the above Form 319 must be submitted for each pay period showing all physical and fiscal cost and production details for direct conversion work carried out and listing sales of produce for the period.

Form 319 details of production.

226. Sales are covered in paragraph 84. Returns of Pine Logs delivered must be submitted on Log Returns to head office at close of each pay period.

Sales.

13/8/77

AMENDMENT FOR BULLETIN 58.

Pamphlet No. 3 - Page 29 - Para. 225

CONVERSION PROJECTS (OTHER THAN MILLING)

225. In addition to the above Form 319 must be submitted for each pay period showing all physical and fiscal cost and production details for direct conversion work carried out and listing sales of produce for the period. If no direct conversion has been undertaken during the period it is not necessary to submit a NIL return.

Form 319
details of
production.

(a) Delete present wording of para. 227 and substitute.

"Para. 227(a). Officers in charge of departmental motor vehicles, tractors, mechanical equipment etc., shall be required to complete the centre sheet in the vehicle running book, showing details of the mileage or hours run, and the particulars of the work upon which the vehicle was engaged during the fortnight."

"Para. 227(b). Form FD 528 shall be completed from the vehicle running sheets by the District Offices and forwarded to the Divisional Office, together with the relevant running book sheets. Allocations of expenses will be summarised by the division on Form FD 504 from details shown in the vehicle running sheet. In each case vehicles will be recorded in numerical order."

"Para. 227(c). Officers who use departmental vehicles and are not attached to a specific division, shall be required to submit the completed running sheet direct to Head Office Accounts."

(b) Delete present wording of para. 228 and substitute.

"Para. 228. This return is to cover the period of two weeks, i.e. one pay period, and must be submitted no later than 10 days after the date of the pay period."

(c) Delete wording in para. 232 (first para.) and substitute,

"All petrol issued from stocks must be checked and recorded on FD 528. A balance must be recorded in the petrol summary section of Form FD 528 and reconciled to physical stocks."

(d) Delete wording para. 233 and substitute,

"Should a departmental vehicle be used to convey an accident case to hospital, it should be recorded in the vehicle running sheet, and details shown on Form FD 528 under "Workers Compensation"."

(e) Delete the words "68A and 68B Returns" in para. 233 (a) (first para.) and substitute the words "Form FD 528". Delete the words "Form 68A and 68B" in para. 233 (a) (second para.) and substitute the words "Vehicle Running Sheet"

(f) Appendix 1 Costing, delete FD 68A, Monthly Vehicle Returns,
FD 68B, Plant Returns
FD 303 Petrol and drum returns and
substitute FD 528, Fortnightly Plant and Vehicle
Return - Para. 227, 228, 232,
233(a)

Departmental Motor Vehicle Returns

Forms 68A, 68B.

227. Officers in charge of Departmental motor vehicles, tractors mechanical equipment, etc., shall forward to head office a return on the Forms 68A and 68B, showing details of the mileage or hours run, and the particulars of the work upon which the vehicle was engaged.

Return to coincide with Deptl. quarters.

228. This return is to cover a period of four weeks, i.e., two pay periods, starting from the beginning of each financial quarter, and ending on the last day of the financial quarter. Where a quarter covers a period of 14 weeks, three returns of 4 weeks and one return covering a period of 2 weeks are required to cover the financial quarter.

All columns to be used.

229. These returns are self explanatory and should be completed in detail, special care being taken with miles per hours run, oil and fuel used and "account" to be charged.

Annual cost statements.

230. Cost Statements for each vehicle are made up annually in head office from Returns submitted, and are available to all Divisions on request. Care should be taken when ordering spare parts etc., that the W.A.G. number of vehicles and the F.D. number of mechanical equipment is shown in order that correct costs can be kept in head office.

Rates for costing purposes.

231. Rates per mile per hour for vehicles and equipment to be used for Departmental Costing purposes are calculated from cost sheets kept and these are promulgated annually to Divisions.

See also equipment section of Manual.

Petrol and drum returns.

232. Petrol Returns for each Division or District covering the same period of the 68A and B Returns should also be submitted on Form F.D. 303.

An account is kept in head office of all drums charged to Divisions and of all returns made, credits are followed up for drums returned. A return of drums on hand as at 30th June each year is required from Divisions. All credit notes received from depots for drums returned should be forwarded to head office immediately.

Conveyance of Workers' Compensation cases.

233. Should a Departmental vehicle be used to convey an accident case to hospital, a Form 10 should be prepared in favour of the Forests Department showing employee's name, date of accident and mileage travelled and forwarded to head office with the 68A return. Rates will be shown and calculations made in head office before forwarding to the Insurance Office.

Allocation of Expenditure.

233a. Motor Vehicle and equipment costs, i.e. purchase, repair and running costs, are allocated on the Form 91/92 against a head office item "Plant & Vehicles". Divisions are advised monthly on suspense accounts of amounts to be allocated against each item of expenditure, which is based on ~~68A~~ and ~~68B~~ returns, submitted by Divisions and calculated on the "flat rate" basis.

It is essential therefore that all hours and miles run by vehicles be allocated to the correct item number in the account column on ~~Forms 68A and 68B~~.

FP 528
VEHICLE RUNNING SHEET

APPENDIX 1. LIST OF FORMS.

Form No.	Description	Paras.
STAFF MATTERS.		
Income Tax Form 12	Declaration of Dependants	14c
P.S.C. Form 10	Mileage and Travelling Claim	7, 23, 24
F.D. 77	Retirements and Retrenchments	17
" 153	Particulars of Persons Employed	14a
" 393	Application for Long Service Leave	17
" 394	Variation in Wages Employees and Housing Return	14b, 91
" 442	Service Card	15
S.G.I.O. Form 1	Particulars of Accident	29
" 2	Notice of Accident and Claim for Compensation	29
" 3	First Medical Certificate	29
" 3A	Final Medical Certificate	37
" 3B	Progress Medical Certificate	36
" 5	Witness's Statements	29
REVENUE COLLECTIONS.		
Treasury Abstract Form 2	List of Receipts Brought to Account	43c, 45, 62
" 26	Postal Remittance Book	59
" 27	Bank receipts	49
F.D. 11e	Mining Timber and Firewood (Goldfields)— " B License	71 2(c)
" 20	Handing Over Statement	48
" 48	Application for Forest Lease	97
" 81	Debit Voucher	77
" 125A	Hewn Timber Inspection Certificates and Tally — piles and poles	71 2(b)
" 125B	Sleeper Mills—Timber Inspection Royalty in round and square	70 1(b)
" 182A	Fruit Case Mills—Royalty per dozen	70, 2
" 183A	Fruit Case Mills—Royalty in the round	70 1(d)
" 183B	General Mills—Royalty in the round—Log returns	70 1(a), 72
" 222	Tally Sheet	70, 2
" 241	Local Permits	71 2(c)
" 261	Sleeper Mills—Royalty in the square	70 1(c), 70, 3
" 325	Delivery Note—Forest Produce	84
" 351	Firewood Permits (H.O.) and Miscellaneous	71 2(c)-(g)
" 424	Staff Quarters Return	93
" 456	Delivery Note—Sale of Departmental Sawm Timber	80
EXPENDITURE.		
Treasury Form 10	Payment Voucher	112, 120-126
" (FD.52) "	Wages Sheets	108
Treasury Form 33	Petty Cash Expenditure Record	178
F.D. 98	Contract Agreement	143
" 134	Stamp Register	168-175
" 135	Requisition for Stamps	168-175
" 204	Time Sheets	119
" 252	Procurement Order	161
" 378	Hire of Tractors and Bulldozers	144
COSTING.		
F.D. 6SA	Motor Vehicle Returns	216
" 6SB	Plant Returns	216
" 91	Wages Allocation	190, 199(b)
" 92	"	190, 199(b)
" 93	Head Office Expenditure	200
" 94	"	200
" 167	Allocation of Expenditure	190, 195-198
" 303	Patrol and Drum Returns	303
" 310	Direct Conversion—Details of Production	225
" 341	Departmental Sawmills—Details of Sawn Sizes	219
" 412	Departmental Sawmills—Details of Production	219
" 406/1959	Annual Planting Report	Appendix 3

APPENDIX 2.

STANDARD QUARTERLY REPORT.

Quarterly Report.....Division or Plantation.
Quarter Ended.....

FINANCIAL SUMMARY.

Local Expenditure per 91 and 92	£7,538
Local Expenditure per 93 and 94. (Give explanation of any discrepancy)	£7,538
Head Office Expenditure per 93 and 94	£2,231
Total Expenditure as per 93 and 94	£9,769
Total amount covered by this report	£4,417

					H.O.	L.O.	Total
1. CAPITAL.							
(G) Water Supply.							
Required only when new scheme is complete.							
(J) Telephone Lines and Radio.							
Locality	Dist.	Wages	Material	Total Cost			
	20m.	100	73	173	73	100	173
(Total new line for Division only required, show whether complete or incomplete. Do not show mileage for reconstruction work, this should appear under Item 2J.)							
Radio Expenditure.							
Give particulars and total cost.							
					50	10	60
11. Roads and Firelines.							
(A) Clearing.							
Locality or	Dist.	Contract	Vehicle	Total			
Name of Road	16m.	Wages	Costs	Cost			
		570	250	820		570	570
Do not show mileage for reconstruction jobs where there is already a road mileage on plans.							
(B) Other Capital Works.							
Initial Grading	....	....	£50				
Bridges, Culverts, etc.	....	....	£80				
Gravelling	....	....	£180				
Other Work	....	....	£20		180	150	330
MAINTENANCE.							
12. (A) Roads and Firelines, Regrading.							
	Dist.	Contract	Vehicle	Total			
	50m.	or Wages	Costs	Cost			
		£75	£55	£130		75	
Other Maintenance Work.							
Hand Maintenance.							
						175	250
(Divisional figures only required.)							
(H) Pruning—Low.							
Cpt.	Area	Cost per	Expenditure				
B.2	5.0	£4 0 0	for Quarter	£20			
B.6	11.0	£4 9 1		£49		69	69
(J) Pruning—High (8 ft. handle).							
Cpt.	Area	Trees per	Cost per	Expenditure			
7	9.0	Acre	Acre	for Quarter			
		100	£4 8 11	£40		40	
Pruning—High (12 ft. handle).							
Cpt.	Area	Trees per	Cost per	Expenditure			
21	13.0	Acre	Acre	for Quarter			
		100	£1 18 6	£25		25	65
4. Silviculture.							
(A) Thinning without marketing.							
Cpt.	Area	Cost per	Type of Work				
Kalamunda	15.0	£3 4 0	Sapling Thinning			48	48
(Areas should be given under this heading even if the cost is against Fund 6.)							
(B) Top Disposal.							
Cleaning—Azework.							
Costs only required.							
						73	
Burning.							
S.M.P.	Area	Cost					
1234	1,000	£50 0 0					
567	500	£12 10 0				62	135
(Show all costs but give only the areas burnt and include areas where a controlled burn replaced normal top disposal.)							

	H.O.	L.O.	Total
(C) <i>Regeneration.</i>			
Cpt. Area Cost per Type of Work Kennedy 47·0 £4 19 6 Falling-firewood		234	234
(Areas should be given under this heading even if the cost is against Fund 6.)			
6. <i>SURVEY AND ASSESSMENT.</i>			
(A) <i>Demarcation.</i>			
Give locality, mileage and costs.		30	30
(B) <i>Assessment and Assessment Lines.</i>			
Give locality, mileage and costs.		15	15
(C) <i>Survey Tracks.</i>			
Give locality, mileage and costs. (Do not include surveys by Head Office Control Survey teams).		24	24
<i>RECOUPABLE PROJECTS.</i>			
12. (A) <i>Assistance to Sawmillers.</i>			
Give permit, loadage felled and cost.		160	160
13. <i>Specific Roads—F.A.R.G.</i>			
Roads A, B, C, etc., give brief details of work done.	200	500	700
<i>DIRECT CONVERSION PROJECTS.</i>			
25. (A) <i>Mallet Bark—Cutting.</i>			
Give cpt. and quantity, no costs.		324	324
(B) <i>Mallet Bark—Chipping.</i>			
Give tonnage chipped, no costs.		160	160
(C) <i>Mallet Bark—Carting.</i>			
Give cpt. and quantity, no costs.		75	75
31. <i>MILL OPERATING EXPENDITURE—HARD-WOOD.</i>			
(A) <i>Falling.</i>			
Cpt. Area Loads Species		275	275
No unit costs required.			
<i>DIRECT CONVERSION PINE FOR SALE IN THE ROUND.</i>			
35. (A) <i>Thinning for Marketing—Falling.</i>			
Cpt. Area Loads		300	300
(B) <i>Thinning for Marketing—Carting.</i>			
Name of Firm. Loads		180	180
36. <i>OTHER THAN AS A THINNING—CLEAR FELLING.</i>			
(A) <i>Falling.</i>			
Cpt. Area. Loads		60	60
(B) <i>Carting.</i>			
Name of Firm. Loads		40	40
37. <i>MILL OPERATING EXPENDITURE—PINE.</i>			
(A) <i>Wages or Piecework for falling.</i>			
Cpt. Area. Loads		140	140
TOTAL	£503	£3,914	£4,417

Signed.....

Forest Assistant.

Report by D.F.O. on work covered by salaried staff and matters of interest:—

Signed.....

D.F.O.

STUMPAGE STATEMENT.

(For items 35 and 36.)

Revenue.

Loads	Type	Price per Load	£
60	P. pinaster 4 in.-7 in.	87/-	261
20	P. pinaster over 7 in.	107/-	107
100	P. radiata 4 in.-7 in.	109/-	545
50	P. radiata over 7 in.	130/-	325
			£1,238

Production Costs.

Wages—Cutting (as per 91 and 92)	276
Wages—Cartage (as per 91 and 92)	250
	526
Overhauls 25% on Wages	131
	657
Power Saw costs hours at 7s. 6d.	50
Vehicles WAG miles at 	246
	953
Total cost for Internal Costing	52
5% Administration Expenses 	52
	1,005
	£233

Stumpage per Load—£1 0s. 3d.

Notes:

- (1) Overheads are charged on wages only. If carting is done by contract no overheads are charged on this item.
- (2) All vehicles used should be shown.
- (3) Separate stumpage figures are required for peeler logs, wood wool logs, pine poles, Xmas trees, etc.
- (4) This method of calculation follows that shown in my letter of 6th November, 1959, on Overheads on Conversion and Recoupable Projects and should be followed in all cases.

APPENDIX 3.

FORM F.D. 406/1959.

ANNUAL PLANTING REPORT FOR..... PLANTATION.

Planting Year Ending September.....

Section 1.—Analysis of Expenditure under Item II:

Total wages and other expenditure for the year ended
September.....as per forms 93/94s—

Local Expenditure ....	.....
H.O. Expenditure ....	.....
Total ....	.....

Current year's expenditure covered in this Report—

Initial Clearing 	£.....
Final Clearing 	£.....
Cultivation 	£.....
Planting 	£.....
Immediate Attention 	£.....
Nursery Work 	£.....

Current year's expenditure, under II, not covered in this
Report—

£.....
£.....
£.....

Total

Remarks and adjustments due to incorrect allocations
during the current year—

.....
Officer-in-Charge.

Section 2:

A. Initial Clearing (Completed).—Areas which have been completed ready for the initial broadcast burn during the year of the report.

Costs may be based on groups of compartments instead of individual compartments in this section.

Block	Compt. Nos.	Area (approx.)	Costs						Cost per Acre
			B/fwd. from previous years		During Current Year		Totals		
			Wages	Ma-chines	W.	M.	W.	M.	

B. Initial Clearing (Incomplete).—Work reported by operations in this section. Areas covered in Section 2A of this or previous Reports not to be included here.

Block	Compt. Nos.	Area (approx.)	Costs						Cost per Acre
			B/fwd. from previous years		During Current Year		Totals		
			Wages	Ma-chines	W.	M.	W.	M.	
Operation 1									
Operation 2									
Operation 3									

C. Final Clearing (i.e. burning, picking up and burning of stacks).—Areas which have been completed to the stage where they are ready for cultivation or planting to be shown as "completed," others as "incomplete." Costs may be given by groups of compartments.

Block	Compt. Nos.	Area (approx.)	Costs						Cost per Acre
			B/fwd. from previous years		During Current Year		Totals		
			Wages	Ma-chines	W.	M.	W.	M.	
Completed									
Incomplete									

D. *Cultivation—*

Summary:

Total Area Ploughed.....acres.

Total Costs—

Wages £.....
Machines £.....

Cost per acre £.....

Cost per acre based on the actual area ploughed, including areas ploughed but not planted.

Detailed Analysis:

Block	Compt. Nos.	Actual Area Cultivated	Type of Cultivation	Costs						Cost per Acre
				Previous Costs		For Current Year		Totals		
				W.	M.	W.	M.	W.	M.	

Section 3:

Planting.

Summary:

Net area planted (all species).....acres.

Total Costs—

Wages £.....
Machines £.....

Cost per acre (on net area) £.....

Detailed Analysis:

Block	Compt. Nos.	Species and Spacing	Method of Planting	Net Area Planted	Costs		Cost per Acre
					W.	M.	

Section 4:

A. *Application of Fertilisers—*

Net area covered.

Total costs per application. (Compts. must be grouped for this cost, but details must appear in the Compt. Register):

Wages £
Machine costs £
Material £
Total £

Cost per acre £.....

Details:

Block	Compt. Nos.	Species	Spacing	Net Area (acres)	Type of Fertiliser and Amount per Acre

B. Refilling—

Summary:

Total number of refill plants used.
 Total costs for refilling operations—
 Wages £
 Machine £
 Total £

Cost per thousand £.....

Total to be shown by Compts.

Details:

Block	Compt. Nos.	Original Species	Per cent. Deaths	Area of Compts.	No. of Refill Planted	Refill Species	Remarks

C. Spring Hoeing—

Summary:

Net area covered.....acres.

Total costs—

 Wages £.....

 Machines £.....

Cost per acre £.....

Details:

Block	Compt. Nos.	Species and Spacing	Net Area Treated	Total Costs		Cost per Acre
				Wages	Machine	

Section 5:

A. Raising One Year Old Stock.—Plants raised from sowing in the calendar year prior to the report:

Species and Serial			
Month Sown			
No. Planted (current season)			
Nos. despatched to other centres			
Nos. to be carried forward as 2 year olds			
Nos. otherwise disposed of			
Total No. effective plants raised			
No. of pounds of seed sown			
No. of plants per pound of seed			

Costs:

Total number of plants used.....	
Total expenditure brought forward from previous report.....	
Expenditure current year—	
Wages	£.....
Machines	£.....
Materials	£.....
	<hr/>
Total	£.....
	<hr/>
Cost per thousand £.....	

B. *Raising Two Year Old Stock*.—Plants brought forward from period covered in previous annual report:—

Species and Serial
No. brought forward (i) (previous estimate)
Month and Year Sown
No. planted this season (ii)
Nos. despatched to other F.D. centres (iii)
Nos. sold, given away to farmers, etc. (iv)
Total No. plants used (ii), (iii) and (iv)

Costs:

Total number of plants used.....	
Expenditure brought forward for (i) above.....	
Expenditure current year—	
Wages	£.....
Machines	£.....
Materials	£.....
	<hr/>
Total	£.....
	<hr/>
Cost per thousand plants used £.....	

C. *Lifting and Bagging*—

Total number of plants lifted and bagged in the nursery	
Expenditure on lifting and bagging:	
Wages	£.....
Machines	£.....
Materials	£.....
	<hr/>
Total	£.....
	<hr/>
Cost per thousand (lifting and bagging) £.....	

D. *Plant Supply Cost Analysis*—

Plants Supplied To	Number	Species and Age	Costs				Total
			Plants	Lifting Bagging	Carting		
					Wages	Machine	

Section 6.—Establishment Summary:

Costs per acre for each stage of the establishment operations for the country planted in the year of the report. Costs to be estimated on the basis of net area planted and items 4, 5, 6, weighted with the extra cost caused by the gross area not being planted, if necessary:—

1. Block	
2. Compt. No. or group	
3. Area net	
4. Clearing prior to burn	
5. Subsequent clearing	
6. Ploughing	
7. Planting	
8. Fertilisers	
9. Cost of Plants	
Totals	Estimated total cost of establishment per acre £
Returns from Indigenous Forest	Estimated total income per acre £

Note.—Costs per acre, listed above, may be for work performed in years previous to the current report. They also may be average figures for a larger area of which the area planted is only a part.

Section 7.—Present Position:

- (1) Net area up to last Planting Report.....
- (2) Net area planted during current year.....
- (3) Total net area now under pines.....
- (4) Areas on hand—
 - (a) Completed cleared awaiting initial burn.....
 - (b) Part cleared (further work before ready to burn).....
 - (c) Completely cleared awaiting cultivation.....
 - (d) Partly cleared following initial burn (further work before ready for cultivation).....
 - (e) Cleared and cultivated (not yet planted).....