

Improving the Bookkeeping in Your Business - Complete Hospitality Training

Canonical: <https://cht.edu.au/news/improve-bookkeeping-in-your-business/>

Details:

Wages are usually the largest single line in a hospitality profit and loss, and the operator does not set them. They are set by a modern award, which means a bookkeeping system that treats wages as one lump figure is hiding the thing most likely to go wrong. Good hospitality bookkeeping is less about neat ledgers than about seeing labour, food cost and wastage clearly enough to act on them within the week rather than the quarter.

Make the daily books usable

The original bookkeeping guide recommends setting up records early, choosing software that suits the venue, connecting the sales, payroll and stock records where appropriate, and reviewing invoices and reports regularly. A tidy daily process makes it easier to spot missing costs and give an accountant accurate records. The award, payroll and budgeting checks below are part of the same system; software does not choose the correct award or classification for you.

Step one: get the award right, because everything else keys off it

Coverage is decided by the premises, not the job title . The same job title, bar attendant, cook, food and beverage attendant, maps to a different award and a different pay table depending on where the person works.

And there are four awards in play, not two. Each covers its industry to the exclusion of any other modern award , so exactly one applies to a given employer.

Award	Code	Premises it covers
Hospitality Industry (General) Award 2020	MA000009	Hotels, pubs, taverns, motels, motor inns, resorts, casinos, caterers, guest houses, serviced apartments, caravan parks, hostels, wine bars and saloons, and a restaurant or function facility operating in or in connection with those premises
Registered and Licensed Clubs Award 2020	MA000058	Not-for-profit registered clubs : RSL, bowls, golf, surf, sporting and community clubs
Restaurant Industry Award 2020	MA000119	Standalone restaurants, cafes, night clubs , reception centres, roadhouses, and catering by a restaurant business

Fast Food Industry Award 2010	MA000003	Food and beverages sold primarily to be consumed away from the point of sale , takeaway, and outlets in food courts, shopping centres and retail complexes
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The two traps

Clubs are not MA000009. Clause 4.4(d)(i) of the hospitality award expressly states that it does not cover "clubs registered or recognised under State or Territory legislation". Clubs are the one thing the hospitality award carves out by name. A club is covered by MA000058 , which has a two-part test in clause 4.3. The club must be both :

registered and licensed under a relevant State or Commonwealth statute, a liquor or gaming Act, an Associations Incorporation Act or the Corporations Act; and

established and operating on a not-for-profit basis for the benefit of members and the community.

The not-for-profit limb does the real work. A commercially owned venue calling itself a "club" is not a club for award purposes.

Night clubs are not MA000058. A night club is a commercial venue, so it sits in MA000119 under clause 4.2. This is the most counter-intuitive line in the set, and it is the one most likely to be set up wrongly in a payroll system.

The other carve-outs worth knowing

MA000009 clause 4.4(d) also excludes employers in: boarding schools and residential colleges; hospitals; orphanages; councils and local government bodies; catering services provided by a restaurant as an incidental business; theme parks; in-flight catering for airlines; restaurants already covered by the fast food, clubs or restaurant awards; contract cleaning by companies not operating exclusively in hospitality; catering provided by aged care employers, except where provided for or within an aged care facility by an employer otherwise covered; and contract security, gardening or maintenance.

And the fast food test is sit-down service, not the menu . Clause 4.2 of MA000003 expressly excludes coffee shops, cafes, bars and restaurants providing primarily a sit-down service inside the establishment. So the food-court outlet is MA000003 and the cafe two doors down with tables is MA000119, even if they sell the same sandwich.

Venue	Award
Pub or hotel bar	MA000009
Casino	MA000009
Hotel restaurant, inside the hotel	MA000009
Contract caterer	MA000009
RSL, bowls or golf club, not-for-profit and registered	MA000058
Standalone restaurant or cafe	MA000119
Night club	MA000119
Reception centre, roadhouse	MA000119

Food-court outlet or takeaway counter	MA000003
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Getting this wrong is not a filing error. It means the classification structure, the pay table and the provisions around them are all drawn from the wrong instrument, and classifications from one award cannot be mapped across to another.

MA000009 and MA000119 structures, compared

For the two awards that cover most commercial venues:

	MA000009	MA000119
Levels	Introductory plus Levels 1 to 6	Introductory plus Levels 1 to 6
Streams	Five : food and beverage, kitchen, guest services, clerical, casino gaming (own rate table)	Three : food and beverage, kitchen, administrative and general
Managerial Staff (Hotels) minimum annual salary	Yes, clause 18.2	No
Minimum rates, Introductory to Level 6	Identical to MA000119 as operative 1 July 2026	Identical to MA000009 as operative 1 July 2026

So between those two the risk is not usually the base rate. It is the stream, the classification and the provisions that sit around them. MA000058 and MA000003 have their own classification structures and their own pay tables.

The two classification rules to hard-code into your payroll

Classification errors compound silently. A person paid one level below where they should sit is a small weekly variance that becomes a large cumulative liability, and it is rarely discovered by looking at the bank balance.

Rule one: Introductory level expires. Under MA000009 it is for untrained new entrants who do not yet demonstrate Level 1 competency, and it runs for up to 3 months while the employee is trained and assessed for Level 1, extendable by mutual agreement for one further 3 months . Six months is the maximum. If your payroll has anyone sitting at Introductory level beyond that, it is producing an underpayment every week.

Rule two: a used Certificate III sets a Level 4 floor, in three of the four awards.

Under MA000009, MA000119 and MA000058, an employee who has completed a relevant AQF Certificate III or higher and who actually uses those competencies at work has a minimum classification of Level 4. The fast food award, MA000003, has no equivalent provision. The qualification argument works in a pub, a restaurant, a cafe and a registered club, and fails in a food court.

Award	Clause	What the definition says
MA000009	cl 18.1, adult rates	AQF Certificate III or higher relevant to the classification, and the employee makes use of the skills and knowledge derived from those Certificate III competencies in the work undertaken

MA000119	cl 18.1, adult rates	Identical wording
MA000058	cl 18.3	"AQF Certificate III qualifications relevant to the classification in which they are employed" — note it does not say "or higher", and the Fair Work Commission may require the employee to demonstrate that they utilise the relevant skills
MA000003	—	No equivalent note. There is no Level 4 floor in the fast food award

Under MA000009 and MA000119 both limbs must be satisfied: the qualification is relevant to the classification, and the competencies are actually used. If there is a disagreement, the route differs by award: MA000009 clause 40 , MA000119 clause 34 , or for MA000058 referral to the Fair Work Commission for determination.

Under MA000009 the qualification can reach a trade grade

This is the part worth explaining to a qualified cook, and it is a budgeting input rather than a technicality.

Under MA000009, Level 4 is the award's reference point : the standard weekly and hourly rate from which that award's apprentice percentages are calculated is the Level 4 rate, and it is attached to cook (tradesperson) grade 3 and food and beverage attendant (tradesperson) grade 4. The cook stream reaches grade 3 by apprenticeship, trade test or the appropriate level of training . So a relevant Certificate III, genuinely used at work, is a route to a tradesperson grade without serving an apprenticeship .

"The appropriate level of training" has a defined meaning, in MA000009 clause 2. An employee has it if they have either:

completed an appropriate training program meeting the training and assessment requirements of a qualification, or one or more appropriate units of competency forming part of a training package; or been assessed by a qualified skills assessor as having at least equivalent skills; or as at 30 June 2010 , been doing the work of that classification for at least 3 months.

Read limb 3 carefully, because it is the one employers misapply. It is anchored to a closed date . It is not a rolling rule under which any three months in the role qualifies somebody, and it cannot be newly satisfied by a person who started last year. Limb 2, the skills assessor route, is the live alternative for a long-serving employee without a certificate.

MA000119 and MA000058 have their own classification structures and their own definitions clauses, so do not carry the grade names or the clause 2 limbs across to them without checking the award itself.

Either way, when a chef or a supervisor finishes a qualification, that is a payroll event , not just a training record. Build the trigger into your process, because nothing else will raise it.

The five underpayment causes, as a payroll checklist

Cause	What to check in your system
Misclassification of the trainee wage level	Wage level B applied where level A applies, or the reverse

Failure to progress the rate	A trainee not moved on qualification conversion; an apprentice not moved on competency achievement
Training delivery mode error	The wrong part-time rate applied for the way the training is actually delivered
Age-based rate mistakes	Wrong percentage, or the wrong age band
Failure to apply the level floor	A Certificate III holder using those competencies still sitting below Level 4 under MA000009, MA000119 or MA000058

And add a sixth that sits above all of them: the wrong award applied in the first place , which makes every row above unanswerable.

Underpayment can breach the relevant modern award and the Fair Work Act . Use the Fair Work Ombudsman's checking and resolution process . Eligible unresolved monetary claims may use the small-claims procedure or another court process; the Fair Work Commission is not the general wage-recovery forum.

It does not stop at wages, either. Because the superannuation guarantee is calculated as a percentage of ordinary time earnings under the Superannuation Guarantee (Administration) Act 1992 , an artificially low wage base produces an artificially low superannuation contribution . One classification error creates two liabilities. Fixing the classification without fixing the super arrears leaves half the exposure in place. The contribution rate and the eligibility rules are set by legislation and change, so confirm both with the ATO rather than relying on any figure in an article, including an old one you may have on file.

Trainee and apprentice payroll, where the traps live

If you employ trainees or apprentices, several mechanics have no equivalent in ordinary payroll.

Traineeships sit under Schedule E of the Miscellaneous Award 2020 , with three wage levels A, B and C. Tourism, Hospitality and Events packages at Certificate I to III sit at wage level A , the highest of the three, as do all BSB business qualifications and community services at Certificate II and III.

Mechanic	The rule
Full-time traineeship	38 ordinary hours a week, with 20% of those hours being approved training
Training delivered wholly off the job by an RTO	The schedule rate applies in full to each ordinary hour
Training wholly on the job, or partly on and partly off	The schedule rate less 20% applies to each ordinary hour
Certificate IV traineeship at wage level A	The relevant Certificate III rate increased by 3.8%
Qualification conversion, Cert II to III or III to IV	The trainee moves to the next highest minimum wage in the schedule
An employee already employed there before becoming a trainee	Must not suffer a reduction in minimum pay

The delivery-mode rows are the single most under-appreciated payroll input in this industry. A sentence in the training plan describing training as workplace-based rather than wholly off the job changes the lawful hourly rate . Your bookkeeper cannot get this right without reading the training plan, and most never see it.

Apprentice rates run as a percentage of the standard weekly rate : for junior apprentices in trades other than waiting, 55% in the first year, 65% in the second, 80% in the third, 95% in the fourth . Apprentices indentured after 23 January 2020 may instead progress by stage on competency: Stage 1 on commencement at 55%; Stage 2 at 25% of the total units in the training plan or 12 months, whichever is earlier, at 65%; Stage 3 at 50% or 12 months after Stage 2, at 80%; Stage 4 at 75% or 12 months after Stage 3, at 95%.

The 21-day clock is a payroll deadline, not a training formality. Progression occurs when the RTO, employer and apprentice agree the requirements are met, or when the employer has been given written advice that the RTO assessed the apprentice as competent in all the relevant units and the employer has not notified disagreement within 21 days of receiving it. Silence is deemed agreement, and the new rate is payable from the first full pay period on or after that point. An RTO's competency advice sitting unread in an inbox is an accruing liability.

Three further items belong in your accounts:

Paid release for training. Clause 12.7(a) of MA000009 and MA000119 requires release for training or assessment without loss of pay or continuity of employment , and clause 12.7(b) makes that time count as time worked . Trainees have the equivalent right under Schedule E clause E.5.2. Budget the hours.

Fee and textbook reimbursement. Clause 12.7(c) to (d) requires reimbursement of all fees the apprentice paid to an RTO for required courses and required textbooks the employer did not supply , due by the later of 6 months after the apprenticeship starts, 6 months after the relevant stage, or 3 months after the RTO's training starts , subject to satisfactory progress. If you invoice the apprentice rather than the employer, that duty is engaged.

Apprentices under 18. MA000009 clause 12.5 and MA000119 clauses 12.5 to 12.6 mean you cannot require overtime or shiftwork of an apprentice under 18, and except in an emergency cannot require it where it would prevent attendance at training. That constrains how you roster, which constrains the wage line.

No dollar figures appear on this page. Award rates reset every 1 July, and a stale figure in a bookkeeping article is worse than none. Use the Fair Work Ombudsman's Pay and Conditions Tool with your award code. See working hours, rosters and public holidays and superannuation, tax and payslips .

Records and pay slips are a legal obligation

Employment records and pay slips are required by law, not optional bookkeeping hygiene. Hours worked, classification, rates paid and leave accrued need to be recorded and retained. If a system cannot produce, for a named employee on a named week, the hours and the classification they were paid at, it is not adequate.

The retention periods are set by the Fair Work Act and its regulations, and separately by the ATO for tax records. Confirm the current periods with those two regulators rather than relying on a figure from an article. See how long do I need to keep records for .

The financial records a competent operator is expected to read

The training package is unusually concrete about this. The budget units name the record types a person managing hospitality finances is expected to interpret:

Account summaries and balances; balance sheets; bank deposit documentation; bank statements; business activity statements (BAS); credit card transaction statements; invoices; journal entries; merchant statements; profit and loss statements.

Merchant statements are the one most often skipped. In a venue taking most of its revenue by card, the merchant statement is where the difference between gross sales and what actually landed becomes

visible.

The same units name the budget types an operator may be working with: cash, cash flow, departmental, project, purchasing, sales, wage and whole of organisation. Note that the wage budget is a named budget type in its own right, not a subtotal of the operating budget.

And the data sources for building a budget: competitor research; customer or supplier research; declared commitments in areas of operation; financial information from suppliers; financial proposals from key stakeholders; income and expenditure for previous periods ; departmental, event or project budgets; grant funding guidelines or limitations; management policies and procedures; organisational budget preparation guidelines; and performance information from previous periods .

The internal and external factors the units expect to be accounted for include growth or decline in economic conditions, human resource requirements, new legislation or regulation , organisational and management restructures, organisational objectives, project scope, shifts in market trends, significant price movement for certain commodities or items , and supplier availability and cost. "New legislation or regulation" covers the 1 July wage review; it belongs in the budget, not in a surprise.

What the budget units actually require

SITXFIN009 Manage finances within a budget is core in the Certificate IV in Hospitality, the Diploma of Hospitality Management and the Diploma of Event Management. It is written for the person taking responsibility for a budget that somebody else developed , which is exactly the position most venue managers are in. Four elements:

1. Allocate budget resources. Allocate funds according to budget and agreed priorities. Discuss changes to income and expenditure priorities with relevant colleagues before implementing them. Consult and inform relevant personnel about resource decisions. Promote awareness of the importance of budget control. Maintain detailed records of resource allocation according to organisational control systems.
2. Monitor financial activities against budget. Identify and use relevant financial records to check actual income and expenditure against budget. Ensure the accuracy of reference records. Identify and report deviations according to the significance of the deviation. Investigate options for more effective management of deviations. Advise colleagues of budget status against targets.
3. Identify and evaluate options for improved budget performance. Assess existing costs and resources and proactively identify areas for improvement. Discuss desired outcomes with colleagues. Research new approaches. Define and communicate the benefits and the disadvantages. Take account of impacts on customer service levels and colleagues. Present clear and logical recommendations.
4. Complete financial and statistical reports. Within designated timelines, with clear and concise information to enable informed decision making .

Two criteria there are worth pinning above a desk. " Report deviations according to the significance of the deviation " is the discipline that stops a weekly report becoming noise. And " take account of impacts on customer service levels and colleagues " is the one that stops a cost saving quietly destroying the product.

SITXFIN010 Prepare and monitor budgets , core in the Diploma of Hospitality Management, is the step up: analysing financial and other business information to prepare and monitor budgets, drafting and negotiating them, identifying deviations and managing the delivery of budgetary performance.

The foundation skills are a fair description of the job: numeracy to interpret and use budget figures in day-to-day work and calculate estimates and scenarios for performance improvement; oral communication to discuss requirements and seek and provide feedback; reading to interpret business and financial documents; writing to document clear recommendations; problem solving to identify deviations and deficiencies and develop options; and teamwork to discuss desired outcomes and provide direction on resource use.

Short of a full qualification, our scope of registration also carries the SITSS00096 Understanding Financial Concepts for Budgeting skill set, the SITSS00082 Essential Business Skills for a Restaurant Manager skill set and SITSS00076 Business Management .

Cost of goods, wastage and stocktake discipline

Food and beverage cost is the second big line and the one most affected by habit. Invoices coded to a single vague expense account tell the operator nothing; separating food, beverage, packaging and cleaning makes movement visible. Wastage needs its own record, kept at the point it happens rather than reconstructed later, and it should distinguish spoilage from over-production from staff meals and from comps.

Stocktake is what connects purchases to sales. Counted on a consistent day, in a consistent order, by someone who is not the person ordering, it turns theoretical cost into actual cost. Counted erratically, it produces numbers that look precise and mean nothing.

There is a unit for the stock side too. SITXINV006 Receive, store and maintain stock is core in SIT30821 Certificate III in Commercial Cookery, and stock and purchasing units are available as electives in the Certificate III in Hospitality qualifications. If your stocktake is unreliable, the fix may be a competency rather than a spreadsheet. SITHKOP010 Plan and cost recipes is also core in SIT30821, so the capability to cost a menu line by line may already be in your kitchen.

Keep owner drawings out of the operating picture

Money the owner takes out of the business is not an operating expense, and mixing personal spending into the business accounts makes the venue look less profitable than it is, or more, depending on which way the mixing runs. A separate business account, drawings recorded as drawings, and personal expenses kept out entirely is the whole of the discipline.

The number that matters

Labour cost as a percentage of revenue, tracked weekly and read alongside the roster it came from, is the single most useful figure a hospitality operator can maintain. It links the two things the operator actually controls, hours rostered and sales generated, and it moves fast enough to be acted on.

The roster is where that number is set, and rostering is a competency with its own requirements. SITXHRM008 Roster staff , core in the Certificate IV in Hospitality and the Diploma of Hospitality Management, requires rosters to be developed according to relevant industrial agreements, other considerations and wage budgets , to maximise operational and customer service efficiency while minimising wage costs , to combine duties where appropriate, to roster a complementary skills mix , and to administer records of shift time actually completed by employees or contractors . Its knowledge requirements include the wage budget for the business activity and the role of rosters in controlling staff costs , plus award provisions for leave, mandated breaks between shifts, maximum allowed shift hours, and standard, overtime and penalty rates.

That last point closes the loop: the rosterer is expected to know the wage budget. If your rosters are built by someone who has never seen it, the labour percentage is being set by accident. See steps for rostering and time management .

Measure	Read it	Because
Labour cost as a percentage of revenue	Weekly, per venue and per department	It is controllable and it moves quickly

Cost of goods by category	Weekly against sales	It exposes price rises and portion drift
Recorded wastage	Daily at the point of loss	Reconstructed later it is guesswork
Stocktake variance	Same day each cycle	It converts theoretical cost into actual cost
Merchant statement against gross sales	Each statement	It is where card revenue leaks
Award and classification against duties and qualifications held	At setup, and whenever a staff member completes training	The award is the input to everything else, and a finished Certificate III is a payroll event

This is bookkeeping practice, not tax advice. Tax treatment, deductions and structure are questions for a registered tax agent.

Where the skills are taught

Supervisors and managers who understand cost control read these numbers better.

Qualification	Size	The finance content
SIT40422 Certificate IV in Hospitality	21 units, 9 core	SITXFIN009 Manage finances within a budget core, with SITXHRM008 Roster staff and SITXMGT004 Monitor work operations also core
SIT50422 Diploma of Hospitality Management	28 units, 11 core	SITXFIN009 and SITXFIN010 both core , plus SITXGLC002 Identify and manage legal risks and comply with law
BSB40520 Certificate IV in Leadership and Management	12 units, 5 core	The management side: leading in the workplace, leading effective workplace relationships, coordinating business operational plans , communication strategies, leading and facilitating a team
BSB30120 Certificate III in Business	13 units, 6 core	Includes a Records and Information Management specialisation, which is the right starting point for an administrator rather than a manager
BSB50120 Diploma of Business	On our scope	The step up into business planning and strategy for an owner-operator

Our scope of registration carries 17 current qualifications and 81 current skill sets , built from 579 current units , every component at the extent "Deliver and assess". Enquire through contact or explore workplace training . Confirm current fees and intakes with us directly. On the wider commercial picture,

see how to take your restaurant to the next level .

About us

We are Complete Hospitality Training , RTO 3722, CRICOS 04242E. Legal name Complete Hospitality Training (Vic) Pty Ltd , ABN 27 006 947 262 , ACN 006 947 262 . Registered as RTO 3722 since 1 June 1994 , transferred from the Victorian regulator to the national regulator, ASQA, on 8 September 2017 , with the current registration period running 1 July 2025 to 30 June 2032 . Level 3, 28 Elizabeth Street, Melbourne VIC 3000, and 410 Elizabeth Street, Surry Hills NSW 2010. Contact melbourne@cht.edu.au or +61 3 9654 1554 .

We link to the relevant course and regulatory sources in this guide. Check those sources for current requirements, and confirm course availability, delivery, fees and entry requirements with us before enrolling.

Source records and further guidance

We link the unit records and regulator guidance relevant to this page below. Check the current source before making an enrolment, licensing or employment decision.

SITXFIN009 Manage finances within a budget

SITXHRM008 Roster staff

BSB30120 Certificate III in Business

SIT30821 Certificate III in Commercial Cookery

SITXFIN010 Prepare and monitor budgets

Hospitality Industry (General) Award 2020 (MA000009)

Restaurant Industry Award 2020 (MA000119)

Which award applies to my venue?

It depends on the premises, not the job titles. Hotels, pubs, motels, resorts, casinos, caterers and accommodation are MA000009. Not-for-profit registered clubs are MA000058. Standalone restaurants, cafes, night clubs, reception centres and roadhouses are MA000119. Food sold primarily to be eaten away from the counter, and food courts, are MA000003. Each covers its industry to the exclusion of any other modern award, so exactly one applies.

Is my bowls club covered by the hospitality award?

No. Clause 4.4(d)(i) of MA000009 expressly excludes clubs registered or recognised under State or Territory legislation. A not-for-profit registered club is MA000058.

What actually makes something a "club" for award purposes?

A two-part test in MA000058 clause 4.3. It must be registered and licensed under a State or Commonwealth liquor, gaming, associations incorporation or corporations statute, and be established and operating on a not-for-profit basis for the benefit of members and the community. A commercial venue with "club" in its name is not a club for this purpose.

Which award covers a night club?

MA000119, the Restaurant Industry Award, because a night club is commercial rather than a not-for-profit registered club. This one catches almost everybody.

Food court outlet or cafe: which award?

The test is sit-down service, not the menu. MA000003 clause 4.2 expressly excludes coffee shops, cafes, bars and restaurants providing primarily a sit-down service. A food-court outlet is MA000003; a cafe with tables is MA000119.

Which award applies to a cafe that also does catering?

A cafe carrying out catering generally follows MA000119, which expressly includes catering by a restaurant business. An employer whose primary activity is catering is covered by MA000009 instead. Note also that MA000009 excludes catering services provided by a restaurant as an incidental business.

Do MA000009 and MA000119 pay different minimums?

Between those two, no. As operative 1 July 2026 the minimum weekly and hourly rates at Introductory level through Level 6 are identical. What differs is structure: five streams including casino gaming and a managerial salary provision under MA000009, three streams and neither feature under MA000119. MA000058 and MA000003 have their own structures and rates entirely.

Does a qualification change what an employee must be paid?

Under MA000009, MA000119 and MA000058, yes. An employee holding a relevant AQF Certificate III or higher who uses those competencies at work has a minimum classification of Level 4. The fast food award MA000003 has no equivalent provision, so in a food-court or takeaway operation the floor does not apply.

Can a Certificate III reach a tradesperson grade?

Under MA000009, yes. Level 4 is that award's reference point, attached to cook (tradesperson) grade 3, and the cook stream reaches grade 3 by apprenticeship, trade test or the appropriate level of training. So a relevant Certificate III, used at work, is a route to a tradesperson grade without serving an apprenticeship. Check MA000119 and MA000058 against their own classification structures rather than assuming the same grade names.

What if the employee has the experience but not the certificate?

Under MA000009 clause 2, "the appropriate level of training" can also be satisfied by assessment by a qualified skills assessor as having at least equivalent skills. There is a third limb for employees who were already doing the classification's work for at least 3 months as at 30 June 2010, but that date is closed, so it cannot be newly satisfied. The skills assessor route is the live one.

Is the three-month rule a rolling test?

No, and this is the one most often misread. It is anchored to 30 June 2010. Three months in the role starting last year does not engage it.

What if we disagree about the classification?

The dispute route depends on the award: MA000009 clause 40, MA000119 clause 34, or for MA000058 referral to the Fair Work Commission for determination.

How long can someone stay on Introductory level?

Under MA000009, up to 3 months while being trained and assessed for Level 1, extendable by mutual agreement for one further 3 months. Six months maximum. Anyone left there longer is being underpaid.

If I underpaid wages, is the superannuation wrong too?

Almost always. The contribution is a percentage of ordinary time earnings, so a low base produces a low contribution. Remediate both, and confirm the current rate and eligibility rules with the ATO rather than a figure on file.

My part-time trainee's rate looks wrong. Where do I look?

At the training plan. If approved training is delivered wholly off the job by an RTO, the schedule rate applies in full. If it is wholly on the job, or partly on and partly off, the schedule rate less 20% applies.

An RTO told me my apprentice is competent. Does anything happen automatically?

Yes. If you do not notify the RTO and the apprentice of disagreement within 21 days of receiving the written advice, agreement is deemed and the higher rate is payable from the first full pay period on or after that point.

Do I have to pay an apprentice for training time?

Yes. Clause 12.7(a) requires release without loss of pay or continuity of employment, and clause 12.7(b) makes it count as time worked. Budget the hours.

If my apprentice paid their own course fees, is that my cost?

Clause 12.7(c) to (d) requires the employer to reimburse all fees the apprentice paid to an RTO for required courses, and required textbooks the employer did not supply, subject to satisfactory progress.

How often should stocktake be done?

Consistently, which matters more than frequently. A count taken the same day each cycle in the same order gives comparable numbers; an irregular count does not.

Are pay slips optional for casual staff?

No. Pay slips and employment records are a legal obligation regardless of employment type.

Which financial records should a venue manager be able to read?

The budget units name account summaries and balances, balance sheets, bank deposit documentation, bank statements, business activity statements, credit card transaction statements, invoices, journal entries, merchant statements and profit and loss statements.

How much detail should a weekly report have?

Enough to act on and no more. SITXFIN009 requires deviations to be identified and reported according to the significance of the deviation, which is a filter, not a completeness requirement.

Who should be building the roster?

Someone who has seen the wage budget. SITXHRM008's knowledge requirements include the wage budget for the business activity and the role of rosters in controlling staff costs.

Where do I get the actual pay rates?

The Fair Work Ombudsman's Pay and Conditions Tool, using your award code. Rates reset each 1 July, which is why none are printed here.