

MASTER COPY  
FOR REVISION  
DO NOT REMOVE

# DEFENCE FORCE REMUNERATION TRIBUNAL

Defence Act 1903

## SALARIES AND ALLOWANCES - AMENDMENTS

Canberra

29 January 1993

MATTER NO 14 OF 1992  
DETERMINATION NO 2 of 1993

THE HON JUSTICE A.J. BOULTON  
J.T.C. BRASSIL AM  
MAJOR GENERAL P.J. DAY AO (RETD)

# DEFENCE FORCE REMUNERATION TRIBUNAL

## DETERMINATION NO. 2 OF 1993

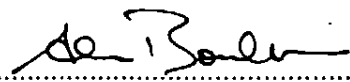
### SALARIES AND ALLOWANCES - AMENDMENTS

Pursuant to section 58H of the Defence Act 1903, the Defence Force Remuneration Tribunal determines as follows:

1. Determination No. 16 of 1992, Salaries and Allowances, made by the Defence Force Remuneration Tribunal under Section 58H of the Defence Act 1903, is amended by:
  - a. deleting Attachment B to the determination and substituting Attachment 1 to this determination;
  - b. deleting Attachment E to the determination and substituting Attachment 2 to this determination; and
  - c. deleting Attachment F to the determination and substituting Attachment 3 to this determination.

Dated this twenty-ninth day of January one thousand nine hundred and ninety three.

The Hon Justice A.J. Boulton  
Chairman



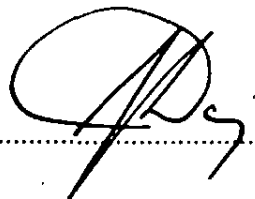
.....

J.T.C. Brassil AM  
Member



.....

Major General P.J. Day AO (Retd)  
Member



.....

MASTER COPY  
PCB PAY CELL  
DO NOT REMOVE

ATTACHMENT 1 TO DETERMINATION NO. 2 OF 1993

SCHEDULE 2  
SCALE OF ANNUAL RATES  
OFFICER OF THE PERMANENT FORCES

Column 1 Navy	Column 2 Army	Column 3 Air Force	Column 4 Rate of Salary Spa
Acting Sub Lieutenant Under 1 year 1 year	Second Lieutenant Under 1 year 1 year	Pilot Officer Under 1 year 1 year	25911 26766
Sub Lieutenant Under 1 year 1 year 2 years 3 years	Lieutenant Under 1 year 1 year 2 years 3 years	Flying Officer Under 1 year 1 year 2 years 3 years	27618 28614 29650 30708
Lieutenant Under 1 year 1 year 2 years 3 years 4 years 5 years	Captain Under 1 year 1 year 2 years 3 years 4 years 5 years	Flight Lieutenant Under 1 year 1 year 2 years 3 years 4 years 5 years	32895 34179 35461 36741 38027 39311
Lieutenant Commander Under 1 year 1 year 2 years	Major Under 1 year 1 year 2 years	Squadron Leader Under 1 year 1 year 2 years	41573 42933 44289
Commander Under 1 year 1 year 2 years	Lieutenant Colonel Under 1 year 1 year 2 years	Wing Commander Under 1 year 1 year 2 years	51837 53952 56066
Captain Under 1 year 1 year	Colonel Under 1 year 1 year	Group Captain Under 1 year 1 year	61433 63346
Commodore	Brigadier	Air Commodore	72819
Rear Admiral	Major General	Air Vice Marshal	88549

ATTACHMENT B TO  
DETERMINATION NO 16 OF 1992

PCB PAY CELL  
DO NOT REMOVE

SCHEDULE 3  
SCALE OF ANNUAL RATES  
OFFICER OF THE PERMANENT FORCES ENLISTED BEFORE APPOINTMENT AS OFFICER

Column 1 Navy	Column 2 Army	Column 3 Air Force	Column 4 Rate of Salary Spa
Acting Sub Lieutenant	Second Lieutenant	Pilot Officer	32066
Sub Lieutenant	Lieutenant	Flying Officer	
Under 1 year	Under 1 year	Under 1 year	32969
1 year	1 year	1 year	33877
2 years	2 years	2 years	34783
3 years	3 years	3 years	35687
Lieutenant	Captain	Flight Lieutenant	
Under 1 year	Under 1 year	Under 1 year	36592
1 year	1 year	1 year	37497
3 years	3 years	3 years	38404
5 years	5 years	5 years	39311

MASTER COPY  
 PROPERTY OF  
 DO NOT REMOVE

SCHEDULE 4  
SCALE OF ANNUAL RATES  
MEDICAL AND DENTAL OFFICER OF THE PERMANENT FORCES

Column 1 Navy	Column 2 Army	Column 3 Air Force	Column 4 Rate of Sa \$pa
Officer performing year of compulsory residency (from under-graduate scheme)	Officer performing year of compulsory residency (from under-graduate scheme)	Officer performing year of compulsory residency (from under-graduate scheme)	32895
Lieutenant	Captain	Flight Lieutenant	39982 40769 41558 44844 46434 48766 50727 52371
Lieutenant (a)	Captain (a)	Flight Lieutenant (a)	40769 41558 44844 46434 48766 50727 52371
Lieutenant Commander	Major	Squadron Leader	56294 58202 60110 62018
Commander	Lieutenant Colonel	Wing Commander	70287

(a) This rate shall not apply unless the Chief of the Defence Force is satisfied that the member has prior regular military experience or the payment of this rate is necessary to ensure satisfactory medical/dental officer manpower levels.

MASTER COPY  
 PCB PAY UNIT  
 DO NOT REMOVE

SCHEDULE 4 (continued)

Column 1 Navy	Column 2 Army	Column 3 Air Force	Rate of Salary Spa
Captain	Colonel	Group Captain	77391
Commodore	Brigadier	Air Commodore	85447
Rear Admiral	Major General	Air Vice Marshal	88549

MASTER COPY  
 PERS PAY CELL  
 DO NOT REMOVE

SCHEDULE 6  
SCALE OF ANNUAL RATES  
OTHER RANK OF THE PERMANENT FORCES

Ranks Column 1	Column 2	Column 3	Column 4 Rates of Salary						
			Pay Level 1	Pay Level 2	Pay Level 3	Pay Level 4	Pay Level 5	Pay Level 6	Pay Level 7
Navy	Army	Air Force	\$	\$	\$	\$	\$	\$	\$
Seaman	Private	Aircraftman	19942	21078	22075	23492	24202	25769	25769
Able Seaman	Private Proficient	Leading Aircraftman							
Under 1 year	Under 1 year	Under 1 year	20366	21506	22503	23918	24628	26196	26766
1 year	1 year	1 year	20795	21932	22503	23918	24628	26196	26766
	Lance Corporal		21241	22378	22948	24363	25073	26640	27211
Leading Seaman	Corporal	Corporal							
Under 1 year	Under 1 year	Under 1 year	21651	22787	23357	24772	25483	26904	27618
1 year	1 year	1 year	22219	23357	24068	25483	26196	27618	28328
Petty Officer	Sergeant	Sergeant							
Under 1 year	Under 1 year	Under 1 year	23634	24772	25483	26904	27618	29056	29802
1 year	1 year	1 year	24202	25340	26196	27618	28328	29802	30558
2 years	2 years	2 years	24772	25911	26904	28328	28328	29802	30558
3 years	3 years	3 years	25340	26479	27618	28328	28328	29802	30558
4 years	4 years	4 years	25911	27046	27618	28328	28328	29802	30558
5 years	5 years	5 years	26479	27618	27618	28328	28328	29802	30558
6 years	6 years	6 years	27046	27618	27618	28328	28328	29802	30558
7 years	7 years	7 years	27618	27618	27618	28328	28328	29802	30558

MASTER COPY  
 PCB PAY CONT.  
 DO NOT REMOVE

SCHEDULE 6 (continued)  
SCALE OF ANNUAL RATES  
OTHER RANK OF THE PERMANENT FORCES

Ranks Column 1	Column 2	Column 3	Column 4 Rates of Salary						
			Pay Level 1	Pay Level 2	Pay Level 3	Pay Level 4	Pay Level 5	Pay Level 6	Pay Level 7
Navy	Army	Air Force	\$	\$	\$	\$	\$	\$	\$
	Staff Sergeant								
	Under 1 year		29056	29056	29056	29802	29802	31309	32066
	1 year		29802	29802	29802	30558	30558	32066	32819
	2 years		30558	30558	30558	31309	31309	32819	32819
	3 years		31309	31309	31309	31309	31309	32819	32819
	Flight Sergeant								
	Under 1 year		29056	29056	29056	29802	29802	31309	32066
	1 year		29802	29802	29802	30558	30558	32066	32819
	2 years		30558	30558	30558	31309	31309	32819	33574
	3 years		31309	31309	31309	32066	32066	33574	34330
	4 years		32066	32066	32066	32819	32819	34330	35082
	5 years		32819	32819	32819	33574	33574	35082	35082
	6 years		33574	33574	33574	34330	34330	35082	35082
	7 years		34330	34330	34330	34330	34330	35082	35082
Chief Petty Officer	Warrant Officer Class 2								
Under 1 year	Under 1 year		32969	32969	32969	32969	32969	34479	34479
1 year	1 year		33726	33726	33726	33726	33726	35235	35235
2 years	2 years		34479	34479	34479	34479	34479	35235	35235
Warrant Officer	Warrant Officer Class 1	Warrant Officer							
Under 1 year	Under 1 year	Under 1 year	36442	36442	36442	36442	36442	37196	37196
1 year	1 year	1 year	37196	37196	37196	37196	37196	37951	37951
2 years	2 years	2 years	37951	37951	37951	37951	37951	37951	37951

MASTER COPY  
 PCB PAY CELL  
 DO NOT REMOVE

MASTER COPY  
PCB PAY GEN.  
DO NOT REMOVE

SCHEDULE 6A  
SCALE OF ANNUAL RATES  
AIRCRAFT AND AVIONIC SYSTEMS TECHNICIANS

Ranks Column 1 Air Force	Column 2 \$ a year
Corporal	28328 29056
Sergeant	30558 31309
Flight Sergeant	32819 33574 34330 35082
Warrant Officer	37196 37951

SCHEDULE 7

REGIMENTAL SERGEANT MAJOR OF THE ARMY

Column 1  
Completed years of  
Service

Column 2  
Rate of Salary  
\$

Under 1 year  
1 year  
2 or more years

40265  
41016  
41771

MASTER COPY  
PCB PAY GRADE  
DO NOT REMOVE

SCHEDULE 8

SCALE OF ANNUAL RATES

OFFICER OF THE PERMANENT FORCES

Column 1	Column 2	Column 3
Item	Training Capacity	Rate of salary \$ a year

PART A - PERMANENT FORCES

1	Normal entry recruit during basic recruit training	16209
2	Member undergoing initial category or trade training or employment training	18324
3	Apprentice -	
	1st year	9867
	2nd year	12216
	3rd year	14565
4	Trainee, other than a member referred to in item 2 or 3, undertaking a Certificate of Technology course -	
	1st year	12216
	2nd year	14565
	3rd year	18324
5	Member undertaking a degree course in conjunction with officer training, or matriculation or equivalent studies preparatory to commencing such a degree course -	
	while undertaking matriculation	9867
	1st year	12216
	2nd year	14565
	3rd year	18324
	4th year	19498

MASTER COPY  
 PCB PA 0111  
 DO NOT REMOVE

SCHEDULE 8 - continued

Column 1	Column 2	Column 3
Item	Training Capacity	Rate of salary \$ a day
6	Member participating in the undergraduate entry scheme - with 4 years to graduation with 3 years to graduation with 2 years to graduation in final year	12216 14565 18324 19498
7	Member undergoing officer training and not undertaking a degree course -  in the case of a member of the Army undergoing an 18-months course of military studies -	
	for the first 6 months of the course for the final 12 months of the course	18324 19498
	in the case of any other member of the Army or a member of the Air Force -	
	without a degree with a degree	18324 19498
	in the case of a member of the Navy -	
	1st year 2nd year	18324 19498

MASTER COPY  
PCB PA/CS/1  
DO NOT REMOVE

SCHEDULE 8 - continued

Column 1	Column 2	Column 3
Item	Training Capacity	Rate of salary \$ a day
<b>PART B - RESERVE FORCES</b>		
8	Recruit during basic recruit training	38.65
9	Private or equivalent rank not having completed category training, or military trade skill test	46.45
10	Student at Officer Training Unit - without a degree	43.70
	with a degree	46.50

MASTER COPY  
 PCB PAY CELL  
 DO NOT REMOVE

SCHEDULE 9

SCALE OF DAILY RATES

OFFICER OF THE RESERVE FORCES

Column 1 Navy	Column 2 Army	Column 3 Air Force	Column 4 Rate of Salary \$ a day
Acting Sub Lieutenant	Second Lieutenant	Pilot Officer	63.90 66.00
Sub Lieutenant	Lieutenant	Flying Officer	68.10 73.10
Lieutenant	Captain	Flight Lieutenant	81.10 87.45 93.75
Lieutenant Commander	Major	Squadron Leader	102.50 109.20
Commander	Lieutenant Colonel	Wing Commander	120.70 130.55
Captain	Colonel	Group Captain	143.05
Commodore	Brigadier	Air Commodore	169.60
Rear Admiral	Major General	Air Vice Marshal	206.20

MASTER COPY  
PCB PAY OFFICE  
DO NOT REMOVE

SCHEDULE 10

SCALE OF DAILY RATES

MEDICAL AND DENTAL OFFICERS OF THE RESERVE FORCES

Column 1 Navy	Column 2 Army	Column 3 Air Force	Column 4 Rate of salary \$ a day
Lieutenant	Captain	Flight Lieutenant	98.60
			100.55
			110.55
			120.25
			129.15
Lieutenant (a)	Captain (a)	Flight Lieutenant (a)	100.55
			110.55
			120.25
			129.15
Lieutenant Commander	Major	Squadron Leader	138.80
			148.20
			152.90
Commander	Lieutenant Colonel	Wing Commander	163.70
Captain	Colonel	Group Captain	180.20
Commodore	Brigadier	Air Commodore	199.00

(a) This scale of rates is not to apply unless the Chief of the Defence Force is satisfied that the member has prior regular military experience or the payment of this rate is necessary to ensure satisfactory medical/dental officer manpower levels.

MASTER COPY  
FOR PAY CELL  
DO NOT REMOVE

SCHEDULE 11

SCALE OF DAILY RATES  
 CHAPLAIN OF THE RESERVE FORCES

Column 1 Rank	Column 2 Rate of salary \$ a day
Chaplain Division 1	73.10 75.70 84.30 87.45
Chaplain Division 1 (a)	75.70 84.30 87.45
Chaplain Division 2	90.60 96.95 102.50 109.20
Chaplain Division 3	120.70
Chaplain Division 4A	125.65
Chaplain Division 4B	130.55
Chaplain Division 5	143.05

(a) This scale of rates apply only to members with a period of experience of no less than five years.

MASTER COPY  
 FOR PAY ONLY  
 DO NOT REMOVE

SCHEDULE 12

SCALE OF ANNUAL RATES

SPECIFIC APPOINTMENTS - RESERVE FORCES

Column 1  
Appointment

Column 2  
Rate per  
Year  
\$

Assistant Chief of the Defence Force (Reserves)	22892
Assistant Chief of the General Staff - Army Reserve	22892
Appointment in the establishment of the Army for which the rank of Major General is provided in that establishment	22137
Appointment, other than a medical appointment, in the establishment of the Army for which the rank of Brigadier is provided in that establishment	18205
Appointment in the establishment of the Army, being a medical appointment, for which the rank of Brigadier is provided in that establishment	21362
Consultant Colonel (Medical), Active Australian Army Reserve, 2nd Military District	19348
Consultant Colonel (Medical), Active Australian Army Reserve, 3rd Military District	19348
Colonel Medical, 1st Division	19348
Chaplain Division 4B	14017

MASTER COPY  
PC3 PAY  
DO NOT REMOVE

SCHEDULE 13

SCALE OF DAILY RATES

OTHER RANK OF THE RESERVE FORCES

Column 1 Ranks	Column 2	Column 3	Column 4 \$ a day						
Navy	Army	Air Force	Pay Level 1	Pay Level 2	Pay Level 3	Pay Level 4	Pay Level 5	Pay Level 6	Pay Level 7
			\$	\$	\$	\$	\$	\$	\$
Seaman	Private	Aircraftman	46.45	49.10	51.40	54.70	56.35	60.00	60.00
Able Seaman	Private	Leading Aircraftman	47.45	50.10	52.40	55.70	57.35	61.00	62.35
	Proficient	Aircraftman	48.45	51.05	52.40	55.70	57.35	61.00	62.35
	Lance Corporal		49.45	52.10	53.45	56.75	58.40	62.05	63.35
Leading Seaman	Corporal	Corporal	50.40	53.05	54.40	57.70	59.35	62.65	64.30
			51.75	54.40	56.05	59.35	61.00	64.30	65.95
Petty Officer	Sergeant	Sergeant	55.05	57.70	59.35	62.65	64.30	67.65	69.40
			57.70	60.35	62.65	65.95	65.95	69.40	71.15
			60.35	63.00	64.30	65.95	65.95	69.40	71.15
			63.00	64.30	64.30	65.95	65.95	69.40	71.15
			64.30	64.30	64.30	65.95	65.95	69.40	71.15

MASTER COPY  
PCB PAY CELL  
DO NOT REMOVE

SCHEDULE 13 - continued

Column 1 Rank	Column 2	Column 3	Column 4 \$ a day						
Navy	Army	Air Force	Pay Level 1	Pay Level 2	Pay Level 3	Pay Level 4	Pay Level 5	Pay Level 6	Pay Level 7
			\$	\$	\$	\$	\$	\$	\$
	Staff Sergeant		67.65	67.65	67.65	69.40	69.40	72.90	74.65
			71.15	71.15	71.15	72.90	72.90	76.45	76.45
			72.90	72.90	72.90	72.90	72.90	76.45	76.45
		Flight Sergeant	67.65	67.65	67.65	69.40	69.40	72.90	74.65
			71.15	71.15	71.15	72.90	72.90	76.45	78.20
			74.65	74.65	74.65	76.45	76.45	79.95	81.70
			78.20	78.20	78.20	79.95	79.95	81.70	81.70
			79.95	79.95	79.95	79.95	79.95	81.70	81.70
Chief Petty Officer	Warrant Officer Class 2		76.80	76.80	76.80	76.80	76.80	80.30	80.30
			80.30	80.30	80.30	80.30	80.30	82.05	82.05
Warrant Officer	Warrant Officer Class 1	Warrant Officer	84.85	84.85	84.85	84.85	84.85	86.60	86.60
			88.40	88.40	88.40	88.40	88.40	88.40	88.40

MASTER COPY  
 PCS PAY CELL  
 DO NOT REMOVE

MASTER COPY  
PCB PAY  
DO NOT REMOVE

SCHEDULE 14

SCALE OF ANNUAL RATES

AIRCRAFT AND AVIONIC SYSTEMS TECHNICIANS

---

Column 1 Rank	Column 2 Rate per year \$
<hr/>	
Air Force	
<hr/>	
Corporal	65.95 67.65
Sergeant	71.15 72.90
Flight Sergeant	76.45 79.95 81.70
Warrant Officer	86.60 88.40

MASTER COPY  
PCP PAY CELL  
DO NOT REMOVE

ATTACHMENT 2 TO DETERMINATION NO. 2 OF 1993

**SECTION 58H DETERMINATIONS**

The following Determinations made by the Defence Force Remuneration Tribunal pursuant to section 58H of the Defence Act 1903 are amended as set out below:

1. **Determination No. 1 of 1986, 3RAR Parachutist Allowance:**
  - a. Clause 3 Item 1 - delete \$1387  
- insert \$1406
  - b. Clause 3 Item 2 - delete \$862  
- insert \$874
  - c. Clause 3 Item 3 - delete \$862  
- insert \$874
  
2. **Determination No. 6 of 1987, Submarine Escape Training Facility Allowance:**
  - a. Clause 4(a) - delete \$1371  
- insert \$1390
  - b. Clause 4(b) - delete \$8.58  
- insert \$8.70
  - c. Clause 4(c) - delete \$8.58  
- insert \$8.70
  
3. **Determination No. 8 of 1987, Field Allowance:**
  - a. Clause 6 - delete \$13.71  
- insert \$13.90
  
4. **Determination No. 1 of 1988, Seagoing Allowance:**
  - a. Clause 9(a)(i) - delete \$1399  
- insert \$1419
  - b. Clause 9(a)(ii) - delete \$2800  
- insert \$2839
  - c. Clause 9(b) - delete \$1399  
- insert \$1419
  
5. **Determination No. 2 of 1988, Hard Lying Allowance:**
  - a. Clause 4(a) - delete \$7.67  
- insert \$7.78
  - b. Clause 4(b) - delete \$14.40  
- insert \$14.60
  - c. Clause 5 - delete \$3.83  
- insert \$3.89

6. Determination No. 15 of 1988, Flying Allowance:

- a. Clause 9(e) - delete \$2856  
 - insert \$2896
- b. Table 1 Part I - delete \$2856  
 - insert \$2896
- c. Table 1 Part II - delete  
 - insert:

Navy 1	Army 2	Air Force 3	4
Midshipman or Acting Sub Lieutenant	Second Lieutenant	Pilot Officer	\$4611
Sub Lieutenant	Lieutenant	Flying Officer	\$6431
Lieutenant - on less than maximum salary	Captain - on less than maximum salary	Flight Lieutenant - on less than maximum salary	\$8255
on maximum salary	on maximum salary	on maximum salary	\$9847
Lieutenant Commander	Major	Squadron Leader	\$9847
Commander	Lieutenant Colonel	Wing Commander	\$9847
Captain	Colonel	Group Captain	\$6431

7. Determination No. 1 of 1989, Clearance Diving Allowance:

- a. Clause 4 - delete \$1110  
 - insert \$1126
- b. Clause 8 - delete \$2497  
 - insert \$2532
- c. Clause 14 - delete \$9.90  
 - insert \$10.00

8. Determination No. 2 of 1989, Diving Allowance:

- a. Clause 4(a) - delete \$24.97  
 - insert \$25.32
- b. Clause 4(b) - delete \$2219  
 - insert \$2250

9. Determination No. 3 of 1990, Arduous Conditions Allowance:

- a. Clause 6(a) - delete \$1.94  
 - insert \$1.97
- b. Clause 6(b) - delete \$2.95  
 - insert \$2.99
- c. Clause 6(c) - delete \$6.21  
 - insert \$6.30

10. Determination No. 10 of 1990, Special Action Forces Allowance:

- a. Schedule 2 - delete  
 - insert:

Part A

Special Forces, Level 1	\$1591	\$4241
Special Forces, Level 2	\$4241	\$4241
Special Forces, Level 3	\$4771	\$8481

Part B

Member not having any Special Forces qualification	-	\$2120
---	---	--------

11. Determination No. 11 of 1991, Trainee Leader's Allowance:

- a. Clause 2 - delete \$5.10  
 - insert \$5.17

12. Determination No 4 of 1992, Flight Duties Allowance:

- a. Clause 4 - delete \$7.82  
 - insert \$7.93
- b. Clause 5 - delete \$7.82  
 - insert \$7.93

13. Determination No. 14 of 1992, Language Proficiency Allowance:

- a. Clause 6 - delete Table  
 - insert:

Level of Language Proficiency

Degree of Language Difficulty	Lower \$	Intermediate \$	Higher \$	Advanced \$
Group 1	517	1034	1551	2069
Group 2	776	1551	2586	3620
Group 3	1034	2069	3620	5171

MASTER COPY  
POST PAY BILL  
DO NOT REMOVE

ATTACHMENT 3 TO DETERMINATION NO. 2 OF 1993

**SECTION 58B DETERMINATIONS**

The following Determinations made pursuant to section 58B of the Defence Act 1903 are amended as set out below:

**1. Determination 108, Parachutist Allowance:**

- a. Clause 3(d) - delete \$11.04  
- insert \$11.19
- b. Clause 3 - delete Table  
- insert:

---

Column 1 Category of Member	Column 2 Rate per Year
A member who is a Parachute Jump Instructor posted to a parachute training establishment and who performs the duties of parachute instruction	\$1406
A member who is posted to an airborne support platoon attached to a parachute training establishment and who is required to give parachute demonstrations and to assist in parachute instruction	\$959
A member who is posted to an air equipment platoon and who is required to perform parachute descents from aircraft	\$610

---

**2. Determination 201, Service Allowance:**

- a. Clause 3 - delete \$4572  
- insert \$4636

**3. Determination 202, Separation Allowance:**

- a. Clause 4(a) - delete \$4.18  
- insert \$4.24
- b. Clause 4(b) - delete \$422  
- insert \$428

**4. Determination 204, Submarine Service Allowance:**

- a. Clause 6(a) - delete \$7768  
- insert \$7877
- b. Clause 6(b) - delete \$5255  
- insert \$5329
- c. Clause 6(c) - delete \$2513  
- insert \$2548

MASTER COPY  
PC. 1470  
DO NOT REMOVE

5. Determination 210, Unpredictable Explosives Allowance:

- a. Clause 6(a) - delete \$644  
- insert \$653
  
- b. Clause 6(b) - delete \$25.73  
- insert \$26.09