Appendix A

Grid Switchgear

Classification of Overhead Expenses

I. GENERAL WORKS EXPENSES

Indirect Labour:
- Tool setting
- Rectification
- Waiting time for direct operatives
- Collecting and feeding materials for productive operations
- Moving work in progress between operations
- Moving finished materials from manufacturing departments or shops
- Unloading outside transport
- Internal transport labour
- Overtime and shift extras
- Extra allowances to direct operatives
- General labouring shopwork not specified
- Foreman, chargehands and supervisors

Managers and staff of productive departments
Inspection and testing of incoming materials
Inspection and testing—production
Planning and progressing
Method, time study and ratefixing
Timekeeping
Works security
Training, teaching and learning
Storekeeping
Stocktaking
Plant equipment and layout staff
Personnel
Works Clerks
Bonus to works staff
Holiday pay
National Insurance—company contribution
Selective Employment Tax
Free Transport—works employees
Pension scheme contributions and ex gratia pensions
Retrospective wage adjustments
Plant relayout
Production replacement and repairs (material and labour)
Consumable materials
Rejects and losses
Redundant stores
Protective clothing
Works internal transport running expenses and depreciation
Coal, coke, gas and fuel oil for works and works offices
Employer's liability insurance
Printing and stationery
Power, light and heating of works and works offices
Plant maintenance and reconditioning
Water for works and works offices
Rents and rates of works buildings
Works Insurance
Building maintenance
Depreciation of works buildings, plant, machinery and equipment
Carriage inwards when goods are not purchased at delivered prices
Canteen and welfare
Miscellaneous expenses