

II. ADMINISTRATION AND SELLING EXPENSES

Management
 Accounting staff
 Secretarial staff
 Central typing staff
 Sales department staff
 Representative staff
 Agents' commission
 Drawing office and design (sales)
 National Insurance—company contribution
 Selective Employment Tax
 Bonuses
 Pension scheme contributions and ex gratia pensions
 Rents and rates of buildings
 Repairs and maintenance
 Depreciation of office furniture, fittings and equipment
 Management expense
 Light and heat
 Telephone and postage
 Office services
 Printing, stationery and duplicating
 Motor vehicles (administrative and sales) expenses, including depreciation
 General insurances, other than works
 Canteen and welfare
 Travelling expenses
 Bank charges (excluding bank interest)
 Patent renewal and license fees
 Donations and subscriptions
 Advertising
 General publicity, including catalogues and brochures
 Exhibitions
 Expenses of branch Offices and sales depots
 Consultants' fees
 Audit fees
 Legal charges
 Debt collecting expenses
 Bad debts
 Miscellaneous expenses
 Group tendering and associated expenses
 Note: Cash discounts received are to be deducted

III. PACKING EXPENSES

Transport maintenance
 National insurance company contribution
 Selective Employment Tax
 Bonus
 Pension scheme contribution and ex gratia pensions
 Miscellaneous packing expenses
 Rent and rates of buildings
 Repairs and maintenance
 Light and heat
 Telephone and postage
 Printing and stationery and duplicating