

COST ACCOUNTING MANUAL

January 1st 1962

AVRO INDUSTRIES LIMITED

Avro Aircraft
Canadian Applied Research
Canadian Car
Canadian Steel Foundries
Canadian Steel Improvement Limited
Canadian Thermo Control Company Limited
Orenda Engines
Orenda Industrial

RL 850-1961

AVRO AIRCRAFT
CANADIAN APPLIED RESEARCH
CANADIAN CAR
CANADIAN STEEL FOUNDRIES
CANADIAN STEEL IMPROVEMENT LIMITED
CANADIAN THERMO CONTROL COMPANY LIMITED
ORENDA ENGINES
ORENDA INDUSTRIAL

AVRO INDUSTRIES LIMITED

BOX 4004 • TERMINAL 'A' • TORONTO • CABLES AVROIND

December 11th, 1961

Mr. R. J. Rowan
Control Division


Please find herewith one copy of the new Cost Accounting Manual which will be effective January 1st, 1962. Owing to pressure of time it has been necessary to use a temporary binder without identification tabs. These will be issued before the end of the year, together with a permanent binder.

This is a uniform Cost Accounting Manual to be used by Avro Aircraft Division, Canadian Applied Research Division, Orenda Engines Division and Engineering (Toronto) Division.

I am fully aware of the many problems which will arise during the changeover from the old to the new manual. These problems must be discussed with your cost accountant. Mr. R. J. Rowan, Mr. B. G. Crane and myself will make every effort to assist where possible with the difficulties arising from this changeover but should only be contacted when your cost accountant is not available. I believe that with willing co-operation and alert application of the data contained in the manual, the number of problems can be considerably reduced.

When the manual has been in circulation for a few days, meetings will be held with divisional personnel to explain the application of the new manual.

I would also like to mention at this point that all amendments to this manual will be issued by the Control Division.


B. T. H. Knill
Comptroller

COST ACCOUNTING MANUAL

Will you please arrange to have the pages in your copy of the new Cost Accounting Manual numbered as detailed below. For the sake of conformity, we suggest the top right hand corner of each page be used.

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION A

INTRODUCTION

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eg: 6 - 7 - 2

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ISSUED TO

R. J. ROWAN



A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

I N D E X

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B	Examples
C	Sales Order Register

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A — INTRODUCTION

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION A

INTRODUCTION

General

This Manual displays the Work Order structure to be used by Avro Aircraft/CAR, Engineering Toronto and Orenda Engines divisions with effect from January 1st, 1962.

Part 1 relates to Work Orders in general and is indexed alphabetically by subject.

Part 2 lays out by section, the Work Order structure for each type of activity. The numerical index lists each type of activity and the appropriate section of the Manual.

WORK ORDER STRUCTURE

All Work Orders consist of 12 digits, the first of which indicates the type of activity and the relevant manual section. Generally, Work Orders, excepting Capital and Overhead, adopt the following basic format:

<u>Digit</u>	<u>Description</u>
1	Type of activity
2 & 3	Product group)
4, 5 & 6	Serial number) Sales Order
7 & 8	Analysis. May be used as a sub-division of Sales orders and Production orders, or to summarize local work instructions (positions 8 to 12) by area, assembly or other major classification
9 to 12	Local work instruction. May be work station, item or part number, or other cost centre.

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AVRO / CAR DIVISION

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COST ACCOUNTING MANUAL

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1	REPAIR AND OVERHAUL	SALES ORDER CONSISTING OF -				ANALYSIS	LOCAL WORK INSTRUCTION					
		PRODUCT GROUP		SERIAL No.								
2	JOB COSTS - STOCK PRODUCTION & INTER DIV. REQ.	PRODUCTION ORDER CONSISTING OF -				ANALYSIS	LOCAL WORK INSTRUCTION					
		PRODUCT GROUP		SERIAL No.								
3	COMPANY SPONSORED PROGRAMS	SALES ORDER CONSISTING OF -				MASTER WORK ORDER		ENGINEERING ORDER		TYPE OF WORK		
4	ENGINEERING SALES											
5	TOOLING	PRODUCT GROUP				ANALYSIS	LOCAL WORK INSTRUCTION					
6	SALES - JOB COSTS											
7	PRODUCTION - STANDARD COSTS	SERIAL NUMBER				ANALYSIS	LOCAL WORK INSTRUCTION					
8	CAPITAL	DIVISION	LEDGER CLASS	YEAR	PROJECT	DIV.	AREA	REQUISITION				
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

CAR DIVISION

1 REPAIR & OVERHAUL

1 C5 011 0 12345

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
1	Repair & Overhaul	Activity
C5	CAR Division-R & O-Instruments	Product Group) Sales
011	RCAF Contract	Serial Number) Order
0	Instruments	Analysis
12345	Instrument number	Instrument number

2 PARTS PRODUCTION

2 C3 201 11 6052

2	Parts Production	Activity
C3	CAR Division - Ice Detection	Product Group)
201	Production Order for Ice Detectors MK 19 - 15 off	Serial number) Production Order
11	Probe	Sub Assembly
60-52	Sleeve assembly-electrical	Cost Centre

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BC 2

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COST ACCOUNTING MANUAL

E X A M P L E S

CAR DIVISION

3 COMPANY SPONSORED PROGRAMS

3 C4 102 301 15 1

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
3	Company Sponsored programs	Activity
C4	CAR Division - Photographic	Product Group) Dummy
102	Develop 15" Processor	Serial Number) Sales
301	Feasibility study 15" Processor	Master Work Order
15	Grain control	Engineering Order
1	Engineering Report	Type of Work

970 and 979

Wrong

4 ENGINEERING SALES

4 C4 210 152 12 1

4	Engineering Sales	Activity
C4	CAR Division-Photographic	Product Group) Sales
210	A.T.I.C. Processor	Serial Number) Order
152	Tank design	Master Work Order
12	Material specifications	Engineering Order
1	Engineering Report	Type of work

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COST ACCOUNTING MANUAL

E X A M P L E SCAR DIVISION

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

CAR DIVISION

7 PRODUCTION - STANDARD COSTS

7 C8 922 01 5785

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
7	Production-Standard Costs	Activity
C8	CAR Division-Vending machines	Product Group } Sales
922	Cigarette machine	Serial number } Order
01	Production	Analysis
5785	Mechanical sub-assembly	Cost Centre

8 CAPITAL

8 A9 1 35 1 3 1474

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
8	Capital	Activity
A9	AVRO/CAR Division - Motor vehicles	Ledger Class
1	Year 1961	Year
35	New autos for the year	Project
1	AVRO/CAR	Originating Division
3	CAR	Originating area
1474	Requisition	Requisition number

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E SCAR DIVISION

9	<u>OVERHEAD</u>		*
			9 0 520 70 1 132
<u>No.</u>	<u>Description</u>	<u>Code Reference</u>	
9	Overhead Expense	Activity	
A	AVRO/Car Division	Division	
* 0	Allowable	Allowable - non-allowable	
520	Maintenance of machinery	Type of expense	
70	Repair & Overhaul	Unit	
1	Redistributed	Redistribution	
132	Federal Building	Special Work Order	

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

ORENDA ENGINES DIVISION

REPAIR AND OVERHAUL

1 F5 889 00 1234

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
1	Repair and Overhaul	Activity
F5	Orenda-Repair and Overhaul	Product Group) Sales
889	Scope of work for fixed price overhauls	Serial Number) Order
00	Engines	Analysis
1234	Engine number	Engine number

INTER DIVISIONAL REQUESTS

2 F9 999 40 1572

2	Inter Divisional Request	Activity
F9	From Orenda Division	Product Group) Dummy
999	Inter Divisional Request	Serial Number) Sales
		Order

Note: Always use Serial No. 999
for Inter Divisional requests.

40	Engineering Division	Division doing work
1572	Production Support	Inter Divisional requisition serial number

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

ORENDA ENGINES DIVISION

* COMPANY SPONSORED PROGRAMS

3 F6 997 108 05 1

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
* 3	Company Sponsored Programs	Activity
F6	Orenda Division - Atomic	Product Group } Dummy
997	Engineering projects - non-allowable	Serial Number } Sales
108	Atomic engineering - general liaison, studies and proposals	Master Work Order
05	Studies leading to proposals to A.E.C.L.	Engineering Order
1	Engineering reports	Type of Work

ENGINEERING SALES

4 F9 305 205 02 2

4	Engineering sales	Activity
F9	Orenda Division-Miscellaneous	Product Group } Sales
305	By-pass engine studies	Serial Number } Order
205	By-pass engine studies phase II	MasterWork Order
02	Lifting engines	Engineering Order
2	Design and drafting	Type of work

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13F 3.

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

ORENDA ENGINES DIVISION

TOOLING

5 F1 255 3 5 1234

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
5	Tooling	Activity
F1	Orenda Division - Aero engines	Product Group } Sales
255	J.79 Tooling	Serial number } Order
3	Tool Manufacture	Analysis
5	Tooling for blades	Shop section
1234	Tool order number	Tool order number

CUSTOM MANUFACTURE - JOB COSTS

6 F9 704 21 0000

6	Job costs	Activity
F9	Orenda Division - Miscellaneous	Product Group } Sales
704	Grinding gear boxes for Lucas Rotax	Serial Number } Order
21	Sales Order supplement	Supplement
0000	Supplement analysis - none required	N/A

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BF4

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E S

ORENDA ENGINES DIVISION

PRODUCTION - STANDARD COSTS

7 F2 304 01 2502

<u>No.</u>	<u>Description</u>	<u>Code Reference</u>
7	Standard cost production	Activity
F2	Orenda Division - Industrial engines	Product Group) Sales
304	O.T.C. 5	Serial number) Order
01	Parts production - Machine shop	
2502	Cost Centre - Tool room personnel working in the Machine shop	

CAPITAL

8 F9 1 32 6 6 1472

8	Capital	Activity
F9	Orenda Division - Motor vehicles	Ledger Class
1	Year - 1961	Year
32	New Autos for the year	Project
6	Orenda	Originating Division
6	Plant Engineering	Originating area
1472	Requisition	Requisition number

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

E X A M P L E SORENDA ENGINES DIVISION

<u>OVERHEAD</u>		* 9 F 0 524 14 4 000	
<u>No.</u>	<u>Description</u>	<u>Code Reference</u>	
9	Overhead	Activity	
F	Orenda Division	Division	
* 0	Allowable	Allowable or non-allowable	
524	Maintenance of furniture	Type of Expense	
14	Finance	Unit Number	
4	Redistribution	Distribution	
000	Not required	Work Order	

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C—SALES ORDER REGISTER

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

[illegible]

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1

REPAIR AND OVERHAUL

This section of the Manual displays
the Work Order structure for:

a) Repair and Overhaul

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY 1 REPAIR AND OVERHAUL	SALES ORDER NUMBER					O	INSTRUMENT No.				
	CONSISTING OF						SUFFIX		ITEM No.		
	PRODUCT GROUP		SERIAL No.			SUFFIX		ENGINE No.			

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1

REPAIR & OVERHAUL

CODE DESIGNATION : SECTION
1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

1

Description

Repair and Overhaul

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

	<u>Code</u>	<u>Description</u>
<u>Avro</u>	A1	Aircraft
	A2	Termination
	A3	Marine
	A4	Defence Vehicles
	A5	Repair & Overhaul of aircraft
*	A6	Vending Machines & Thermo King
	A7	Spares
*	A8	Sopwith Laboratory
	A9	Miscellaneous
<u>CAR</u>	C1	Electro Mechanical Instruments
	C2	Electronic Instruments
	C3	Ice Detection
	C4	Photographic
	C5	Repair & Overhaul of instruments
	C6	Custom Sales
*	C7	
*	C8	
	C9	Miscellaneous
<u>Orenda</u>	F1	Aero engines
	F2	Industrial engines
	F3	
	F4	
	F5	Repair & Overhaul of engines
	F6	Atomic Energy
	F7	Spares
	F8	Orenda Industrial
	F9	Miscellaneous

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL**SECTION 1****REPAIR AND OVERHAUL**

CODE DESIGNATION : SALES ORDER SERIAL NO.
4th 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

AVRO**Code**

001 up

Description

Serial Number

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February 26th
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 1REPAIR AND OVERHAULCODE DESIGNATION : SALES ORDER SERIAL NO.

4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

<u>CAR</u>	<u>Code</u>	<u>Description</u>
	007	Westinghouse
	011	RCAF repairs
	012	RCAF Unsatisfactory condition reports
	013	RCAF Certification of Test Equipment
	014	RCAF investigations
*	015	RCAF Transfers from AA Stores to CI Stores
	016	
	017	
	018	RCAF Other direct charges
	019	RCAF Overhaul on Fixed Hourly Rate
	061	RCN repairs
	062	RCN Unsatisfactory condition reports
	063	RCN Certification of Test Equipment
	064	RCN investigations
	065	
	066	
	067	
	068	RCN Other direct charges
	069	RCN Overhaul on Fixed Hourly Rate
	080	RCAF Warranty
	085	RCN Warranty
	098	Civilian Direct charges
*	099	Civilian Packing charges
	100)	
	to)	
	899)	Sales Order Register

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : SALES ORDER SERIAL NO.
 4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

OrendaCodeDescription

* XXX

See Sales Order Register - Section 'C'

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AvroCodeDescription

20	Tooling
21	Loft reproductions
22	Process planning
23	Components
24	Manufacture or purchase of shipping cases
25	Raw material & A.N. parts
26	Packaging
27	Warranty repairs
28	Repair of shipping cases
29	Duty drawback

Mobile Repairs

30	Labour
31	Travel, board & lodgings
32	Sub contracts
33	Severance pay
* 34	Parts used by Mobile Repair Parties
40	
to	Analysis as required by
89	Sales Order

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

CAR

<u>Code</u>	<u>Description</u>	<u>Use only with Serial Nos.</u>
00	Inspection	012 013 014 080 062 063 064 085
0X	Instrument Repairs	011 019 061 069 080 085
11	Disassembly	018
12	Painting	
13	Misc. Machine Shop Direct Labour	068
14	Estimating	
15	Packing	&
16	Low Cost Direct Charges	
17	Low Cost Material issued in bulk	098
18	Radium Painting	
19	Stock Chasing	
20 to 99	As required	014 & 064 090 to 097
	CIVILIAN WARRANTY REPAIRS TO:	
81	Electro Mechanical instruments	
82	Electronic instruments	
83	Ice detection	
84	Photographic	
85	R/O instruments	100
86	Custom sales	
87	Thermo King	up
88		
89	Miscellaneous	
91	Test equipment maintenance	
95	Rework	
97	Export repairs	
98	Repair & overhaul Production contracts	
99	Domestic repairs	

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Ron Hall

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Systems
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1

REPAIR AND OVERHAUL

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

Orenda

Code

Description

* 10	Overhaul of Engines
20	Repair of Engines
30	Repair of Components
40	Special Investigations
50	Plant Re-arrangement
60	Spare Parts
90/99	Job Orders (see supplementary manual)

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1REPAIR AND OVERHAULCODE DESIGNATION : REPAIR SERIAL NUMBER

* 9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

<u>Avro</u>	<u>Code</u>	<u>Description</u>	<u>Use with positions</u> <u>7 & 8</u>
	0000	N/A	21, 22, 24, 25, 26 -----
	0001	Repair of parts	28, 29, 31, 33 -----
	0002	Modification Repairs	40
	0003	Modification installations	
	0004	Engineering	to
	0005	Flight testing	
	0006	Ground servicing	89
	0007	Raw material & AN parts	-----
	XXXX	Tool Ident. number	20
	XXXX	Component number	23
	XXXX	Item number	27
	XXXX	Modification Ident. number	30 & 32

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : REPAIR SERIAL NO.
8th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
							X	X	X	X	X

CAR

<u>Code</u>	<u>Description</u>	<u>Use only with positions 7 & 8</u>
00001 to 99999	Instrument number	0X
0000	Direct charges	11 to 19
0100 to 9900	Instrument number	* 81 to 99
* 0000	Inspection	012,013,014,080 062,063,064,085

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AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 1REPAIR AND OVERHAUL

CODE DESIGNATION : REPAIR SERIAL NO.
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Orenda
Code

Description

Use only when
position 7 is
 *

0001 up

Engine number

1 or 2

Job Order number - per Cost
 Accounting Manual supplement

5 or 9

Sales Order Amendment
 per Sales Order Index

4 or 6

*Component Number

3

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS

JOB COSTS

This Section of the Manual
displays the Work Order
structure for Job Costs on:

- a) Production of parts for
shelf inventory or batching

and
- b) Inter Divisional Requests

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY	PRODUCT GROUP		PRODUCTION SERIAL No.			ASSEMBLY		COST CENTRE		SUB - ASSEMBLY	
STOCK PRODUCTION											
2			DUMMY SERIAL No.			DIVISION DOING WORK		INTER DIV. REQ. SERIAL No.			
INTER DIVISIONAL REQUESTS											

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : ACTIVITY
1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

Description

A) 2

Stock Production Orders

B) 2

Inter Divisional Requests
(use only with Sales Order 2X9 999)

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

<u>Code</u>	<u>Description</u>
A 001 to 899	Stock Production Orders
B 999	Inter Divisional Requests (use only with 2X9 in first 3 positions)

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 2STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

	<u>Code</u>	<u>Description</u>
Avro	A1	Aircraft
	A2	Termination
	A3	Marine
	A4	Defence Vehicles
	A5	Repair & Overhaul of aircraft
	* A6	Vending Machines & Thermo King
	A7	Spares
	* A8	Sopwith Laboratory
	A9	Misc. & inter divisional requests from Avro.
<u>Control Division</u>		
	B9	Inter divisional requests from Hawker Siddeley Canada Ltd. Finance Control Department
<u>CAR</u>		
	C1	Electro Mechanical instruments
	C2	Electronic Instruments
	C3	Ice Detection
	C4	Photographic
	C5	Repair and overhaul of instruments
	C6	Custom Sales
	* C7	
	* C8	
	C9	Misc. & inter divisional requests from CAR Division
<u>Head Office</u>		
	D9	Inter divisional requests from Hawker Siddeley Canada Ltd. H0
<u>Engineering</u>		
	E9	Inter divisional requests from Engineering(Toronto) Division

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

Orenda

Code

Description

F1	Aero engines
F2	Industrial engines
F3	
F4	
F5	Repair and overhaul of engines
F6	Atomic Energy
F7	Spares
F8	Orenda Industrial
F9	Misc. & inter divisional requests from Orenda

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

Avro

<u>Code</u>	<u>Description</u>	<u>Use with</u>
001 to 899	Stock Production Order Serial number	All Product Groups -----
200	Termination	Product
201 to 207	Sub-contractors termination charges	
210 to 220	Pre-termination	Group
966	Dummy miscellaneous recoverables	
986	WIP suspense	
987	Surplus material awaiting DDP acceptance	A 2
988	Surplus material awaiting DDP acceptance	-----

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

STOCK PRODUCTIONCAR - Repair and OverhaulCodeDescription

01-0

to

01-9

Production for RCAF accountable advance stores

06-0

to

06-9

Production for RCN accountable advance stores

08-0

to

08-9

Production for Company owned Repair and Overhaul
Stores (sales tax paid)

09-0

to

09-9

Production of Repair and Overhaul spares and parts
for Production Stores (sales tax exempt)

900

Rework Specials - R.C.A.F.

901

"

"

- R.C.N.

902

"

"

- R/O Stores (Sales Tax Paid)

903

- Production Stores (Sales Tax

Use above with Product Group C5 only

Exempt)

CAR - Production

001

to

899

Stock Production Orders

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 2STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
 4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CodeDescriptionORENDA

998

Maintenance of Contract Tooling

Effective:
January 10th
 1962

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 Dated: **Dec 4th**
 1961

Authorized By:
W. Carrick

Issued By:
B.T.H. Knill
 Local: 631

Date Issued
January 17th
 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : ANALYSIS
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

Avro

<u>Code</u>	<u>Description</u>	<u>Use with Serial No.</u>
01 to 99	Sub-contractors identification	201 to 207 - - - - -
00	Pre-termination costs	
01	Surplus material purchased	
02	Surplus material manufactured	210 to 220
03	Production material claim adjustment	
17	Termination labour transfers	- - - - -
19	Under absorbed overhead	
44	Additional severance pay re Engineering personnel	200 - - - - -
03	Cost plus fixed fee	Use with
11	Priced at 1961 catalogue purchased	Product
12	Priced at 1961 catalogue manufactured	
21	Priced at 1962 catalogue purchased	Group
22	Priced at 1962 catalogue manufactured	
31	Priced at 1963 catalogue purchased	A7
32	Priced at 1963 catalogue manufactured	- - - - -

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K.R. Church

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : ANALYSIS
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

<u>Code</u>	<u>Description</u>	<u>Use with Serial No.</u>
<u>A - STOCK PRODUCTION</u>		
<u>CAR</u> 01 to 99	Main Assembly	001 to 899
<u>Avro</u> 01 to 99	Job Order	001 to 899
<u>B - INTER DIVISION REQUESTS</u>		
10	Inter divisional request on Orenda Division)	999
20	Inter divisional request on Avro Division)	
30	Inter divisional request on CAR)	
40	Inter divisional request on Engineering Div.)	

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : COST CENTRE

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

STOCK PRODUCTION

<u>Avro</u>	<u>Code</u>	<u>Description</u>	<u>Use with</u> <u>Sales Orders</u>
	0000		
	0001		2A9 988 & 2A9 989
	to	Item number	2A9 986
	0999		-----
	0001	Lost Time)	
	0002	Repairs)	2A9 966
	0003	Other work)	-----
	0000	Termination	2A200 to 2A220

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTSCODE DESIGNATION - COST CENTRE

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

CAR - STOCK PRODUCTION ORDERS

<u>Code</u>		<u>Description</u>
<u>Regular</u>	<u>Rework</u>	
1100	0100	Gear Hobbing
1200	0200	Grinding
1300	0300	Milling
1400	0400	Lathes
1500	0500	Drilling, tapping
1600	0600	Jig boring
1700	0700	Miscellaneous & bench work
1800	0800	Duplicator
* 1900	0900	Machine Shop Material
2000	9200	Sheet Metal
3000	9300	Paint Shop
5000	9500	Plastic Shop
60XX	96XX	Electrical assembly
70XX	97XX	Mechanical assembly
80XX	98XX	Test & Calibration
XX	XX	Sub assemblies as required

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 2

STOCK PRODUCTION & INTER DIVISIONAL REQUESTS - JOB COSTS

CODE DESIGNATION : COST CENTRE
9th, 10th, 11th & 12th digits of Work Order
(IDR)

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

INTER DIVISIONAL REQUISITIONS

Code

Description

0001

to

9999

Serial number of requisition

Use only with serial number 999

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3

ENGINEERING

This section of the Manual
displays the Work Order structure for:

First Digit of
Work Order

- a) Company Sponsored programs - 3
- and
- b) Engineering Sales - 4

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY 3 COMPANY SPONSORED PROGRAMS	PRODUCT GROUP	DUMMY SERIAL No.				MASTER			ENGINEERING		TYPE OF WORK
4 ENGINEERING SALES		SERIAL No.				WORK ORDER			ORDER		

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3

ENGINEERING

CODE DESIGNATION : SECTION

1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

Description

3

Company sponsored programs

4

Engineering Sales

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B.T.H. Knill
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 3ENGINEERING

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

<u>Avro</u>	A1	Aircraft
	A2	Termination
	A3	Marine
	A4	Defence Vehicles
	A5	Repair & Overhaul of aircraft
*	A6	Vending Machines & Thermo King
	A7	Spares
*	A8	Sopwith Laboratory
	A9	Miscellaneous
	A0	Printing & miscellaneous Engineering services
<u>Finance</u>		
<u>Control</u>	B0	Printing & miscellaneous Engineering services
<u>CAR</u>	C1	Electro Mechanical instruments
	C2	Electronic instruments
	C3	Ice Detection
	C4	Photographic
	C5	Repair & Overhaul of instruments
	C6	Custom Sales
*	C7	
*	C8	
	C9	Miscellaneous
	C0	Printing & miscellaneous Engineering services
<u>Head</u>		
<u>Office</u>	D0	Printing & miscellaneous Engineering services
<u>Eng.Div</u>	E0	Printing & miscellaneous Engineering services
<u>Orenda</u>	F1	Aero engines
	F2	Industrial engines
	F3	
	F4	
	F5	Repair & overhaul of engines
	F6	Atomic Energy
	F7	Spares

*amended since last issue

- continued

Effective: June 4th 1962	Supersedes Issue Dated: Apr 2nd 1962	Authorized By: B.T.H. Knill	Issued By: B.T.H. Knill Local:	Date Issued June 4th 1962
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 3ENGINEERING

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

Orenda -contd.

*

F8

F9

F0

Orenda Industrial

Miscellaneous

Printing & miscellaneous Engineering services

*amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3ENGINEERINGCODE DESIGNATION : SERIAL NUMBER

4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

<u>Code</u>			<u>Description</u>
<u>Divisions</u>			
*		A.B.	
*	C	D.E.	F
	980	990	Engineering projects charged to Allowable General overhead
971	981	991	Printing & Publications, Production Class overhead
972			Printing & Publications, Repair & Overhaul Class overhead
	983		Printing & Publications, Engineering Class overhead
	984		Printing & Publications, Laboratory Class overhead
	985	995	Printing & Publications, General Class overhead
	986		Printing & Publications, Marine Class overhead
		996	Printing & Publications, Orenda spares Class overhead
977	987	997	Engineering projects, non-allowable overhead
978			Printing & Publications, Vending Machines Class overhead

(continued-

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1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 3ENGINEERINGCODE DESIGNATION : SERIAL NUMBER

4th, 5th & 6th digits of Work Order
(continued)

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CodeDescriptionCARAvroOrenda

998

Printing & Publications Orenda Tooling
Class overhead

989

999

Printing & Publications non allowable
overhead

* Use only 3X0 in first 3 positions with above Serial Numbers

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E.H. Burrows

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3

ENGINEERING

CODE DESIGNATION : MASTER WORK ORDER

7th, 8th & 9th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X	X			

Code

Description

001

to

Master Work Order

999

as issued by Engineering Division

Effective:
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3ENGINEERING

*

CODE DESIGNATION : ENGINEERING WORK ORDER
10th and 11th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	

CodeDescription

01

*

Engineering Work Order

to

As issued by Engineering Division

99

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 3

ENGINEERING

CODE DESIGNATION : TYPE OF WORK

12th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
											X

Code

Description

1 to 9

Type of Work

As issued by Engineering Division

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

This section of the Manual
displays the Work Order structure for:

- a) Tooling contracts

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY	SALES ORDER NUMBER					ANALYSIS		COST CENTRE TOOL OR STATION			
5	CONSISTING OF										
TOOLING	PRODUCT GROUP		SERIAL No.								

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : SECTION

1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

5

Description

Tooling

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B.T.H. Knill
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 5TOOLING

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

	<u>Code</u>	<u>Description</u>
<u>Avro</u>	A1	Aircraft
	A2	Termination
	A3	Marine
	A4	Defence Vehicles
	A5	Repair & overhaul of aircraft
*	A6	Vending Machines & Thermo King
	A7	Spares
*	A8	Sopwith Laboratory
	A9	Miscellaneous
<u>CAR</u>	C1	Electro Mechanical instruments
	C2	Electronic instruments
	C3	Ice detection
	C4	Photographic
	C5	Repair & overhaul of instruments
	C6	Custom Sales
*	C7	
*	C8	
	C9	Miscellaneous
<u>Orenda</u>	F1	Aero engines
	F2	Industrial engines
	F3	
	F4	
	F5	Repair & overhaul of engines
	F6	Atomic Energy
	F7	Spares
	F8	Orenda Industrial
	F9	Miscellaneous

* amended since issue of January 17th 1962

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June 4th 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : SERIAL NUMBER

4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

Code

Description

001

to

899

Serial Number, per

Sales Order Register

see Section 'C'

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

Code

Description

Avro Aircraft Product Group A1

900	Scoops
901	Ducts
902	Pylon Tanks
903	Wing Tip Tanks
904	Pylons

Marine - Product Group A3

910	Hulls	36'
911	Hulls	40'
912	Hulls	43'
913	Hulls	46'
914	Tooling common to all Hulls	
915	Accounting use only	

Defence Vehicles - Product Group A4

901	Personnel Carrier
902	Cargo Carrier
903	Armament Carrier
* 904	Common to all vehicles

* Amended since last issue.

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R. L. Hall

Issued By:
Systems
Local: 524

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 5TOOLING

CODE DESIGNATION : SERIAL NO.
 4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CAR Code Description

Vending Machines - Product Group C.8

901	General merchandizer
902	Cigarette
903	Cold drink
904	Coffee
905	Pastry
906	Hot Food
907	Candy
908	Bottled cold drink
909	Common to all machines
* 911	General Merchandiser - Able Line

Thermo King - Product Group C.7

901	
902	
903	
904	Model NW
905	Model NWD 62
906	Model RL10
907	Model RL30
908	Model SRL30
909	Model SRL30P
910	Model KL10
911	Model KL30
912	Model KL50

* amended since last issue

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R.L. Hall

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Local: 524

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 5TOOLING

CODE DESIGNATION : ANALYSIS
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

<u>Avro Code</u>	<u>Description</u>	<u>Use with Serial No.</u>
<u>Aircraft - Product Group A1</u>		
01	Lofting	001 to 899 & 900 to 903
02	Tool Design	900 to 904
03	Planning	900 to 904
04	Tool Build	900 to 904
05	Tool Proving	900 to 903
06	Tool Maintenance	900 to 903
07	Preproduction	900 to 904
08	Tool inspection	900 to 903
09	Additional tooling - drawing of additional Ident. plates	900 to 903

<u>Marine - Product Group A3</u>		
10	Ribs	
11	Planks	
12	Gunwale	
13	Transom	
14	Keel	
15	Stringers	
16	Hull complete	910 to 913
17	Bulkhead	
18	Engine beam	
19	Decking	
20	Louvres	

<u>Defence Vehicles - Product Group A4</u>		
01	Tool Design	
02	Process Planning	
03	Tool Build	
04	Tool proving	
05	Tool Maintenance	
* 06	Purchased tooling	
* 07	Handling equipment	

* amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL**SECTION 5****TOOLING****CODE DESIGNATION : ANALYSIS**

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

CAR**- Vending Machines - Product Group C8**

<u>Code</u>	<u>Description</u>
11	Tool design
12	Process planning
13	Tool Build
14	Tool proving
15	Tool maintenance
16	Tool build - rework
17	Tool design - design change
18	Tool build - design change
19	Tool proving - design change

Thermo King - Product Group C7

11	Tool Design
12	Process Planning
13	Tool Build
14	Tool Maintenance

General

00

N/A

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E.H. Burrows

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : TOOLING ANALYSIS 7th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X					

Code

Description

Orenda

1	Process Planning
2	Tool Design
3	Tool Manufacture
4	Tool proving
5	Tooling for E.C.P.
6	Cancellation charges
7	Purchased tooling, design & planning
8	Purchased tooling
9	Purchased tooling E.C.P.
0	Rectification in Tool room of purchased tools rejected by inspection

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K. R. Church

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : SHOP SECTION

8th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
							X				

Code

Description

Orenda

1	Sheet metal - afterburner
2	Sheet metal other than afterburner
3	Machine shop, discs, rings, spacers, shafts
4	Machine shop miscellaneous castings, forgings, etc.
5	Blade manufacture
6	Assembly
8	Purchase of precision gauges and measuring tools which have a unit value between \$50. and \$200.
9	Tooling ordered by Material Procurement department for bought out parts

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5TOOLING

CODE DESIGNATION: REFERENCE
 9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

CodeDescription

Use with
 Product Group
A1 & A3

AVRO

* 0001 up

Tool Number

* Amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL**SECTION 5****TOOLING**

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

CAR**Code****XXXX****Description****Tool number**

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E.H. Burrows

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B.T.H. Knill
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Date Issued
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5TOOLINGCODE DESIGNATION: COST CENTRE

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

CARCodeDescription

* 0001

Tool number

up

* Amended since issue dated December 4th, 1961

Effective:
January 1st
1962Supersedes Issue
Dated: Dec 4th
1961Authorized By:
K. R. ChurchIssued By:
B.T.H. Knill
Local: 631Date Issued
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1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION: COST CENTRE

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

<u>Code</u>		<u>Description</u>
<u>CAR</u>		
<u>Regular</u>	<u>Rework</u>	
11XX	01XX	Gear hobbing
12XX	02XX	Grinding
13XX	03XX	Milling
14XX	04XX	Lathes
15XX	05XX	Drilling, tapping
16XX	06XX	Jig boring
17XX	07XX	Miscellaneous and bench work
18XX	08XX	Duplicator
20 XX	92XX	Sheet metal
30XX	93XX	Paint Shop
50XX	95XX	Plastics Shop
60XX	96XX	Electrical assembly
70XX	97XX	Mechanical assembly
80XX	98XX	Test & Calibration
--XX	--XX	Tool Number

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 5

TOOLING

CODE DESIGNATION : TOOL NUMBER

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Code

Description

Orenda

0001
9999

Tool Order Number

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Authorized By:
K. R. Church

Issued By:
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6

SALES - JOB COSTS

This section of the Manual
displays the Work Order structure for:

- a) Custom manufacturing
- b) Cost of spares sold from inventory.

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY 6 SALES - JOB COSTS	SALES ORDER NUMBER CONSISTING OF					SUFFIX	ANALYSIS	COST CENTRE			
	-----		-----								
	PRODUCT GROUP		SERIAL No.								

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6

SALES - JOB COSTS

CODE DESIGNATION : SECTION
1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

6

Description

Sales - Job Costs

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTSCODE DESIGNATION : PRODUCT GROUP

2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

	<u>Code</u>	<u>Description</u>
<u>Avro</u>	A1	Aircraft
	A2	Termination
	A3	Marine
	A4	Defence Vehicles
	A5	Repair & Overhaul of aircraft
*	A6	Vending Machines & Thermo King
	A7	Spares
*	A8	Sopwith Laboratory
	A9	Miscellaneous
<u>CAR</u>	C1	Electro Mechanical instruments
	C2	Electronic instruments
	C3	Ice detection
	C4	Photographic
	C5	Repair & Overhaul of instruments
	C6	Custom Sales
*	C7	
*	C8	
	C9	Miscellaneous
<u>Orenda</u>	F1	Aero engines
	F2	Industrial engines
	F3	
	F4	
	F5	Repair & Overhaul of engines
	F6	Atomic Energy
	F7	Spares
	F8	Orenda Industrial
	F9	Miscellaneous

* amended since last issue

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTSCODE DESIGNATION : SERIAL NUMBER

4th, 5th, & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

AVROCodeDescriptionGeneral

001. to 899 Per Sales Order Register (see Section "C")

Aircraft - Product Group 1

900	Component Assembly - Scoop
901	Component Assembly - Scoops
* 902 & 903	Component Assembly - Scoops
909	Detail - sub assembly Engineering support - Tooling Support Scoops
910	Component Assembly Ducts
911	Component Assembly Ducts
* 912 & 913	Component Assembly Ducts
919	Detail - Sub Assembly - Engineering Support & Tooling Support Ducts
920	Component Assembly Pylon Tanks
921	Component Assembly Pylon Tanks
922	Component Assembly Pylon Tanks
923	Component Assembly Pylon Tanks
924	Component Assembly Pylon Tanks
929	Detail - Sub Assembly - Engineering Support & Tooling Support Pylon Tanks
930	Component Assembly Wingtip Tanks
931	Component Assembly Wingtip Tanks
932	Component Assembly Wingtip Tanks
933	Component Assembly Wingtip Tanks
934	Component Assembly Wingtip Tanks
939	Detail - Sub Assembly - Eng. Support & Tooling Support Wingtip Tanks

* amended since last issue

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTSCODE DESIGNATION : SERIAL NUMBER

4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

AVROCodeDescriptionAircraft - Product Group 1

940	Component Assembly Pylons
941	Component Assembly Pylons
942	Component Assembly Pylons

949	Details - sub assembly - Eng. support & tooling Support Pylons
-----	---

Digit position 6 under component assembly is the first
digit of the set number.

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

AVROCodeDescriptionMarine - Product Group A3

915	Publicity
916	Detail manufacture
917	Sub assembly
918	Final assembly 1961 models
919	Final assembly 1962 models - 36 ft
920	Final assembly 1962 models - 40 ft
921	Final assembly 1962 models - 43 ft
922	Final assembly 1962 models - 46 ft
923	Tooling support
924 to 930	Accounting use only

Defence Vehicles - Product Group A4

901	Personnel carrier
902	Cargo carrier
903	Armament carrier
904	Items common to all vehicles
* 910	Product improvement
931	Packaging and freight only

* Amended since last issue

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1962

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Local:

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CAR - General

<u>Code</u>	<u>Description</u>
001	Serial number, per
to	Sales Order Register
899	See Section 'C'

* AVRO - Thermo King Product Group A6

901	
902	
903	
904	Model NW
905	Model NWD - 62
906	Model RL 10
907	Model RL 30
908	Model SRL 30
909	Model SRL 30P
910	Model KL10
911	Model KL 20
912	Model KL 30

920 Packaging

* amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SERIAL NUMBER
 4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CodeDescriptionORENDA

969

Recoverable Accounts

Effective:
January 10th
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Supersedes Issue
 Dated: **Dec 4th**
 1961

Authorized By:
W. Carrick

Issued By:
B.T.H. Knill
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Date Issued
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AVROCodeDescriptionGeneral

01 to 99

Suffix as required by contract

Aircraft - Product Group A1Use with Serial Nos.

00	Accounting use only	909,919,929,939,949,959
01	Batch 20 off	909,919
02	Batch 60 off	909,919
03	Batch 60 off	909,919
04	Batch 60 off	909,919
05	Items common to all batches	909,919
06	Batch 60 off	909,919
07	Batch 45 off	909
07	Batch 46 off	919
11	Batch 25 sets	929,939
12	Batch 50 sets	929,939
13	Batch 75 sets	929,939
14	Batch 75 sets	929,939
15	Batch 75 sets	929,939
17	Batch 125 sets for batches 12 & 13	929,939
18	Batch 150 sets for batches 14 & 15	929,939
19	Batch 275 sets for batches 12-13-14-15	929,939
30	Batch 30 sets	949
31	Batch 100 sets	949
32	Batch 100 sets	949
33	Batch 230 sets, batches 30, 31, 32	949

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SUFFIX
 7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Serial Nos.</u>
* <u>Aircraft - Product Group A1</u>		
80	Items sold to other customers Issue 1	909,919,929,939
81	Items sold to other customers Issue 2	929,939
82	F104 Spares to S.A.B.C.A.	929,939
90	Repairs to damaged wing tip tanks	939
91	ECP	929,939,949
92	Rework of American tanks	929,939
93	Tool maintenance	909,919,929,939,949,959
94	Tool proving	
95	Preliminary inspection of damaged tanks	929,939
96	Packaging & shipping	909,919
97		
98	Maintenance of shipping cases	909,919
01 to 99	Set number (to be used with 1st digit of set number in position 6)	900,901,902 910,911,912 920,921,922,923 930,931,932,933

* amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTS

CODE DESIGNATION : - SUFFIX *
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

Avro

<u>Code</u>	<u>Description</u>	<u>Use With</u> <u>Serial Numbers</u>
<u>Marine - Product Group A3</u>		
00	N/A	* 915
01	40' hull 5 off 1961 model	-----
02	43' hull 3 off 1961 model	916
03	40' hull 20 off 1961 model	
04	36' sedan 15 off 1961 model	
05	36' express 15 off 1961 model	
06	46' hull 6 off 1961 model	
07	43' hull 3 off 1961 model	
08	40' hull 20 off 1962 model	
09	43' MY hull 6 off 1961 model	
10	46' MY hull 3 off 1961 model	to
11	43' MY hull 5 off 1961 model	
12	36' express 30 off 1962 model	
13	43' hull 20 off 1962 model	
14	46' hull 10 off 1962 model	
15	Parts common to batches 13 and 14, 1962 model	
16	36' hull 30 off 1962 model	
17	43' hull 10 off 1962 model	
80	Planking samples	
81	Keel samples	917
82 to 99	For Accounting use only	-----
01 to 05	40' hulls	
06 to 08	43' hulls	
09 to 28	40' hulls	
29 to 43	36' sedan hulls	
44 to 58	36' express hull	
59 to 63	43' MY hulls	918
64 to 68	Not allocated	
* 69 to 74	43' MY hulls	
* 75 to 77	46' MY hulls	
* 78 to 97	40' Hulls	

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTS

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Serial Numbers</u>
<u>Marine - Product Group A3</u>		
* 01 up	Hull number	919 to 922 - - - - -
* <u>Tooling Support</u>		
91	40 ft Hull	
92	46 ft Hull	
93	36 ft Hull	923
94	43 ft Hull	- - - - -
* XX	Hull size	924 to 930

* Amended since last issue

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SUFFIX
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Serial No.</u>
<u>Defence Vehicles - Product Group A4</u>		
<u>Assembly</u>		
01 & up	Set number	901 to 903 -----
<u>Detail Parts</u>		
81	Batch - 8 off	901
82	Batch - 6 off	902
83	Batch - 6 off	903
84	Batch - 20 off	901 to 903 -----
90	Manufacturing Guide	
91	Manufacturing Cost Analysis	901
92	Testing	to
93	Spares	904
94	Retrofit kits	
95	Retrofit	-----
<u>Product Improvement</u>		
01	Hulls	
02	Engine complete	
03	Final drive	
04	Suspension & running gear	910
05	Track	
06	Steering Controls	
07	Floors	
08	Firewall & covers	

/ continued

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : SUFFIX
 7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

AVROCodeDescriptionUse with Serial No.Defence Vehicles - Product Group A4Continued

Product Improvement (contd)

09	Seats	
10	Fuel cell & system	
11	Electrical auxiliaries	
12	Amphibious equipment	
13	Cupolas	910
14	Gun mounting stowage	
15	External armoured fittings	
16	Cargo body	
18	Ballistics group	
19	Spares	
21	Tool proving	

910

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTSCODE DESIGNATION : SUFFIX

7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

<u>CAR</u>	<u>Code</u>	<u>Description</u>
*	01 to 49	Batch Number
*	50 to 79	For Sales Order Office Use
		FIELD WARRANTY:
	81	Electro Mechanical Instruments
	82	Electronic Instruments
	83	Ice Detection
	84	Photographic
	85	R/O Instruments
	86	Custom Sales
	87	Thermo King
	88	
	89	Miscellaneous
		CUSTOMER REJECTS:
	91	Electro Mechanical Instruments
	92	Electronic Instruments
	93	Ice Detection
	94	Photographic
	95	R/O Instruments
	96	Custom Sales
	97	Thermo King
	98	
	99	Miscellaneous

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTSCODE DESIGNATION : ANALYSIS
9th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X			

AVROCodeDescriptionAircraft - Product Group A1Use with Serial Nos.

0 Scoops & Ducts - Component
Assembly

900,901,902
910,911,912
920,922,923,924
930,931,932,934
940,941,942
950

1 Sheet Metal Details
2 Machine Shop Details
3 Sub Assembly
4 Electrical Sub Assembly
5 Pipe sub assembly
6 Structural sub assembly

909,919,929,939,949,959
909,919,929,939,949,959
909,919,929,939
949
949
949

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6

SALES - JOB COSTS

CODE DESIGNATION : ANALYSIS

9th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X			

Avro

<u>Code</u>	<u>Description</u>	<u>Use with</u> <u>Serial Numbers</u>
Marine - Product Group A3		
1	Manufacture	
2	Instillation of superstructure	001
3	Installation of accessories	
4	Manufacture of cradle	to
5	Loading and shoring	
6	Tarpaulin	899
7	Transportation	
8	Make ready for sail away	- - - - -
0	Publicity	- - - 915 - - -
1	Ribs	
2	Planks	916
3	Gun wale	
4	Transom	to
5	Keel	
* 6	Decking	
7	Hull complete	917
8	Bulkheads	
9	Engine beams decking & louvres	- - - - -
1	Keel	
2	Main assembly in jig	918
3	Main assembly out jig	
4	Thru hull fittings and paint	
* 5	Diesel engine mount installation	to
* 6	Trial installation of skin strengthening	
		922
9	Warranty	
		- - - - -
* 0	Accounting	924 to 930

March 3rd
1962

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTSCODE DESIGNATION : ANALYSIS
9th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X			

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Suffix Nos.</u>
* <u>Defence Vehicles - Product Group A4</u>		
0	-	01 to 08 & 90 to 95 -----
1	Sheet Metal details	
2	Machine Shop details	
3	Electrical sub assembly	81 to 84
4		
5	Pipe sub assembly	
6	Structural sub assembly	
7	Component assembly	
8	Rework	-----
1	Manufacture of parts	
2	Assembly - for use by Dept. A57 only	910 -----

* amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6

SALES - JOB COSTS

CODE DESIGNATION : ANALYSIS
9th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X			

CAR

Code

Description

0	Fabrication Rework
1	Machine Shop
2	Sheet Metal
3	Paint Shop
4	
5	Plastics
6	Electrical Assembly
7	Mechanical Assembly
8	Test & Calibration
9	Assembly rework

Orenda

1
to
9

As required by
Sales Order

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K.R. Church

Issued By:
B.T.H. Knill
Local: 631

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTS

CODE DESIGNATION : COST CENTRE
10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with serial Nos.</u>
<u>General</u>		
001 to 999	As required by contract	001 to 899

Aircraft - Product Group A1

000	N/A	Sales Orders 909,919, 929,939,949 and all batches except 30-33, 91 & 93(positions 7&8)
001-999	Item No.	91 & 93(positions 7&8)
101	791294-3 Fitting	30 to 33 in positions 7 & 8
102	791294-4 Fitting	" " "
103	791312-3 Spar	" " "
104	791313-3 Spar	" " "
105	785428-3 Rib	" " "
106	791258-3 Rib	" " "
107	791258-4 Rib	" " "
108	791369-3 Rib	" " "
109	770065-3 Rib	" " "
110	770077-3 Spar	" " "
111	785429-3 Rib	" " "
112	786023-3 Spar	" " "

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Authorized By:
E.H. Burrows

Issued By:
B.T.H. Knill
Local: 631

Date Issued
January 17th
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTS

CODE DESIGNATION : COST CENTRE
 10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Serial Nos.</u>
<u>Aircraft - Product Group A1</u>		
113	786024-3 Spar	30 to 33 in positions 7 & 8
114	770073-3 Support	" " "
* 000	Area	929-939
* 009	Area	
010	Kit 1, Inboard Assembly	900,901,902
020	Kit 2, Outboard Assembly	900,901,902
030	Kit 5, scoop Marry up, in Jig	900,901,902
040	Leading Edge Assembly	900,901,902
050	Leading Edge Assembly	900,901,902
060	Door Assembly	900,901,902
070	Scoop Marry up, out of jig	900,901,902
080	Kit 3, Outboard Assembly	900,901,902
090	Kit 4, " "	900,901,902
100	Access Door Installation	900,901,902
110	Scoop Marry up, Pre Jig	900,901,902
010	Kit 1, Backskin assembly	910,911,912
020	Kit 2, Backskin and outer skin assembly	910,911,912
030	Kit 3, Marry up, in Jig	910,911,912
040	Kit 3, Marry up, Out Jig	910,911,912
010	Ring Assembly, (obsolete)	920,921,922,923,924
020	Forward Sections	920,921,922,923,924
030	Centre Section	920,921,922,923,924
040	Aft Section	920,921,922,923,924
050	Horizontal Stabilizer	920,921,922,923,924
060	Vertical Vane	920,921,922,923,924

(Digit position 12 changed by timekeeping to 9 for change of area)

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTSCODE DESIGNATION : COST CENTRE

10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with Serial Nos.</u>
<u>Aircraft - Product Group A1</u>		
070	Tail Assembly	920, 921, 922, 923, 924
080	Marry Up	
090	Fuel flow - test & paint	
010	Well assembly	930, 931, 932, 933, 934 -
020	Well & bulkhead assembly	
030	Well Weldment	
040	Well and skin assembly	
050	Forward section	
060	Centre section	
070	Aft section	
080	Tail assembly	
090	Horizontal vane	
100	Vertical vane	
110	Lever Fin	
120	Marry up	
130	Fuel flow - test & paint	-----
* -----		
070	Stage 4	940, 941, 942
080	Stage 3	
090	Stage 2	
100	Stage 1	

* amended since last issue

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 6SALES - JOB COSTS

CODE DESIGNATION : COST CENTRE
10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

AVRO

<u>Code</u>	<u>Description</u>	<u>Use with serial Nos.</u>
<u>Marine - Product Group A3</u>		
000	Marine	001 to 899, 915 to 917 920, 921
592	Assembly	918, 919
XXXX	Item number	920
<u>Defence Vehicles - Product Group A4</u>		<u>Use with suffixes</u>
000	Final assembly	
010	Hull	
020	Engine mounts	
030	Final drive	
040	Suspension and running gear	
050	Track	
060	Steering unit	Suffix Nos.
070	Floors	01 to 08
080	Firewalls	and
090	Seats	81 to 84
100	Fuel cells	
110	Electrics	
120	Amphibious	
130	Cupolas	
140	Gear Mount (SP)	
150	External Armoured fittings	
160	Cargo body	
001 up	As allocated by Industrial Engineering	S/0 910

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 6SALES - JOB COSTS

CODE DESIGNATION : COST CENTRE
10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

<u>CAR</u>	<u>Code</u>	<u>Description</u>	<u>Use with position 9</u>
	100	Gear hobbing	
	200	Grinding	
	300	Milling	
	400	Lathes	
	500	Drilling, tapping	
	600	Jig boring	0 or 1
	700	Miscellaneous & bench work	
	800	Duplicator	
	900	Machine Shop material	- - - - -
	0XX	Sub assemblies	2 to 8 - - - - -
*	<u>REWORK</u>		
	200	Sheet metal	
	300	Paint Shop	
	500	Plastic Shop	
	6XX	Electrical assembly	9
	7XX	Mechanical assembly	
	8XX	Test & Calibration	
	9XX	Sub assemblies	- - - - -
	<u>Orenda</u>		
	001	As required	
	to	by	
	999	Sales Order	

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

This section of the Manual
displays the Work Order structure for:

- a) Production of parts for subsequent
embodiment in Sales Orders
- and
- b) Production of parts or assemblies
for inventory

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY 7 PRODUCTION STANDARD COSTS	SALES ORDER NUMBER					ANALYSIS	COST CENTRE				
	CONSISTING OF										
	PRODUCT GROUP		SERIAL No.								

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

CODE DESIGNATION : SECTION
1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

7

Description

Production - Standard Costs

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : PRODUCT GROUP
2nd & 3rd digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X	X									

<u>Code</u>	<u>Description</u>
<u>Avro</u> A1	Aircraft
A2	Termination
A3	Marine
A4	Defence Vehicles
A5	Repair & Overhaul of aircraft
* A6	Vending Machines & Thermo King
A7	Spares
* A8	Sopwith Laboratory
A9	Miscellaneous
<u>CAR</u> C1	Electro Mechanical Instruments
C2	Electronic Instruments
C3	Ice Detection
C4	Photographic
C5	Repair & Overhaul of instruments
C6	Custom Sales
C7	
C8	
C9	Miscellaneous
<u>Orenda</u> F1	Aero engines
F2	Industrial engines
F3	
F4	
F5	Repair & Overhaul of engines
F6	Atomic Energy
F7	Spares
F8	Orenda Industrial
F9	Miscellaneous

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : SERIAL NUMBER
 4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

CAR - Vending Machines - Product Group C81962 Models

<u>Code</u>	<u>Description</u>
921	General merchandizer
922	Cigarette
923	Cold drink
924	Coffee
925	Pastry
926	Hot food
927	Candy
928	Bottled cold drink
929	Common to all machines
* 931	General Merchandiser - Able line

* Amended since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDAR COSTS

CODE DESIGNATION : SERIAL NUMBER
4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

General

Code

001
to
899

Description

Serial number
per Sales Order Register
See Section 'C'

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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : ANALYSIS
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

* AVRO - Vending Machines - Product Group A6

<u>Code</u>	<u>Description</u>
-------------	--------------------

00	Finished machines: for Cost Accounting use only
01	Production
02	Royalties
03	Variance
04	Heat treat costs
05	Purchased Tooling
* 06	Custom Painting
07	Hydro Approval Inspection
08	Commissions
88	Warranty

* Changed since last issue

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : ANALYSIS
7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

Orenda

<u>Code</u>	<u>Description</u>
10	Parts Production Machine Shop
11	Parts Production Sub Assembly
12	Parts Production Subsidiary Process
13	Parts Production Blade Shop
14	Parts Production Sheet Metal
15	Rework due to E.C.P.s
16	Rework of Finished parts by Orenda Engines required to be specially coded and other special jobs requiring separate costs.
17	Parts manufactured by sub contractors on a material free issue basis
18	Final Build
* 19	Direct Inspection
20	Completed Engines
30	Manufactured Finished parts
40	Purchased Finished parts
50	Termination claims
60	Pre-production Expenses
70	Non fee bearing costs
90	
to	Job Orders
99	

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

CAR - VENDING MACHINE

<u>Code</u>	<u>Description</u>	<u>Use with digits 7 & 8</u>
2782	Press Shop	
3783	Weld Shop	
4784	Paint Shop	
5785	Mechanical sub assembly	01
6786	Electrical sub assembly	
7787	Final assembly	-----
9701	Material charges	
0000	N/A	* 00, 02, 03, 04 -----

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Orenda - MACHINE SHOP

<u>Code</u>	<u>Description</u>	<u>Use with digits 7 & 8 01 only</u>
0001	Scrap Ends from Orenda Parts	
0003	Scrap Ends from J-79 Parts	
4001	Material for Orenda Spares	
4002	Material for Orenda Repair & Overhaul	
4003	Material for J-79 Parts	
4004	Material for Commercial Parts	
4103	Bullards, Kings, 42" 52" 54" 56"	
4113	Bullards, Kings, 30" 36"	
4123	Lathes	
4133	Mills, Jig Boreers, Vert Shapers	
4143	Drills, Tappers & Threaders	
4153	Grinders, Hobbers, Gear Shapers	
4163	Broaches	
4173	Benchs, Deburring, etc.	
4183	Miscellaneous Section	
9999	Clearing Account (for Cost Accounting use only)	

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

OrendaCodeDescriptionUse with
digits 7 & 8

XXXX

Cost Centre

10 to 14
& 19

* Year & Month

20

Suffix per supplement
to manual

16, 17

Engine Serial number

18, 19

Job Order No.

90 to 99

Termination Claim No.

50

E.C.P. No.

15

0000

N/A

30 & 40

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AVRO / CAR DIVISION

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COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Orenda - MACHINE SHOP

<u>Code</u>	<u>Description</u>	<u>Use with digits 7 & 8 * 10 only</u>
	<u>MATERIAL</u>	
0001	Scrap Ends from Orenda Parts	
0003	Scrap Ends from J-79 Parts	
4001	Material for Orenda Spares	
4002	Material for Orenda Repair & Overhaul	
4003	Material for J-79 Parts	
4004	Material for Commercial Parts	
	<u>LABOUR</u>	
4103	Bullards, Kings, 42" 52" 54" 56"	
4113	Bullards, Kings, 30" 36"	
4123	Lathes	
4133	Mills, Jig Borers, Vert Shapers	
4143	Drills, Tappers & Threaders	
4153	Grinders, Hobbers, Gear Shapers	
4163	Broaches	
4173	Benchs, Deburring, etc.	
4183	Miscellaneous Section	
9999	Clearing Account (for Cost Accounting use only)	

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Orenda - SUB ASSEMBLY*Use with
digits 7 & 8

<u>Code</u>	<u>Description</u>	
5403	Comp. Rotor - Turb. Rotor Balancing	02 only
5413	Stator front, centre & rear combustion Section comp. rear frame	11
5423	Front frame, Turb. rear frame, Spray Bar manifold detail Sub assemblies	
5433	Afterburner, Exhaust nozzle	
5443	Gear boxes	

* Orenda - SUBSIDIARY PROCESSES

0001	Production heat treat	03 only
------	-----------------------	---------

12

* Amended since issue dated December 4th, 1961

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7

PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Orenda - BLADE SHOP - Material

Use with
digits 7 & 8

<u>Code</u>	<u>Description</u>
8003	Material for J-79 blades
8004	Material for Commercial blades
8100	Material for Orenda blades

* 13 only

Orenda - BLADE SHOP - Labour

8103	Blades - Machining	Dept.
8113	Blades - Buffing	571
8203	Blades - Machining	Dept.
8213	Blades - Buffing	572
8303	Blades - Machining	Dept.
8313	Blades - Buffing	573

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 7PRODUCTION - STANDARD COSTSCODE DESIGNATION : COST CENTRE

9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

ORENDASHEET METAL - MaterialUse with
digits 7 & 8CodeDescription

* 14 only

0006	Material for Scrap ends from Orenda parts
0007	Material for Scrap ends from J-79 parts
7001	Material for Orenda spares
7002	Material for Orenda Repair & Overhaul
7003	Material for J-79 parts
7004	Material for Commercial parts
7005	Material for Avro Car

SHEET METAL - Labour

*14 only

7103	Power presses
7113	Benches, shears, saws, etc.
7203	Fusion Welding
7213	Resistance Welding
7243	Rework from Assembly & Green test
7303	Assembly
7343	Rework from Assembly & Green test
7403	Pipes
9999	Clearing Account (for Cost Accounting use only)

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 7PRODUCTION - STANDARD COSTS

CODE DESIGNATION : COST CENTRE
9th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

ORENDAInspectionCodeDescription

Use with
digits 7 & 8
19 only

6100	Crack Detection
6341	Machine Shop
6400	Production Assembly
6501	Special Products

Sheet Metal Shop

6671	Power Presses, benches, shears, scrap etc.
6672	Fusion Welding, resistance welding
6673	Assembly
6674	Pipes

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL

This section of the Manual
displays the Work Order structure for:

a) Capital Expenditures

1	2	3	4	5	6	7	8	9	10	11	12
ACTIVITY 8 CAPITAL	DIV.	LEDGER CLASS	YEAR	PROJECT	DIV.	AREA	REQUISITION				
							ASSET NUMBER				

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL

DEFINITION

By Capital Expenditures^m in brief, is meant those expenditures which will result in future and permanent benefits to the Company by increasing the value of the Company's land and property.

Expenditures incurred by the Company to acquire the type of assets listed below will, under normal circumstances, be classified as CAPITAL.

Land

Improvement to land

Water supply

Buildings - masonry
- frame

Plant machinery and equipment

Office furniture and equipment

Motor vehicles

GENERAL

Capital expenditures are recorded and accumulated under A.F.E. (Authority for Expenditure) numbers allocated by Budgets Department.

Work Order numbers are developed from the system shown in this section of the manual. The first eight digits identify the various characteristics of the expenditure authorized and the last four digits, which represent the requisition number, are embodied in the asset serial number with a prefix indicating the type of asset and a suffix identifying the item on the requisition.

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : SECTION

1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

8

Description

Capital Expenditure

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : DIVISION CODE

2nd digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X										

Code

Description

A

Avro Aircraft/CAR

F

Orenda Engines

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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : CATEGORY OF EXPENDITURE CODE
LEADING TO G/L ACCOUNT

3rd digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
		X									

Code

Description

1	Land
2	Improvements to land
3	Buildings - masonry
4	Buildings - frame
5	Machine tools and manufacturing equipment
6	Plant equipment and service
7	Engineering test equipment and instrumentation
8	Office furniture
9	Motor vehicles

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : CAPITAL BUDGET YEAR

4th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X								

Code

Description

1	1961
2	1962
3	1963
4	1964
5	1965
6	1966
7	1967
8	1968
9	1969
0	1970

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : CAPITAL BUDGET PROJECT NUMBER

5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
				X	X						

Code

Description

XX

Project Number

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : ORIGINATING DIVISION

7th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X					

Code

Description

1

Avro/CAR Division

6

Orenda Engines Division

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : ORIGINATING AREA

8th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
							X				

Code

Description

1	Office services
2	Engineering (use with 7th digit "1" only)
3	CAR (use with 7th digit "1" only)
4	Not allocated
5	Production
6	Plant Engineering
7	Material Procurement
8	Quality Control
9	Sales and Service
0	Not allocated

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K.R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 8

CAPITAL EXPENDITURES

CODE DESIGNATION : REQUISITION SERIAL NUMBER

9th, 10th, 11th & 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X	X	X	X

Code

XXXX

Description

Requisition number issued by
the area requesting the
expenditure
Prefix serial with zeros if
it comprises less than four
digits

(for details, refer to Capital
Requisition Register)

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD

This section of the Manual
displays the Work Order structure for:

a) Overhead Expense

1	2.	3	4	5	6	7	8.	9.	10.	11	12
ACTIVITY	DIV.	ALLOW. OR NON- ALLOW.	TYPE OF EXPENSE			UNIT NUMBER		DISTRIBUTION	SPECIAL WORK ORDER		
9 OVERHEAD											

Effective:
January 1st
1962

Supersedes Issue
Dated: —

Authorized By:
K.R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : SECTION

1st digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
X											

Code

9

Description

Overhead

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 9OVERHEAD EXPENSECODE DESIGNATION : DIVISION

2nd digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
	X										

CodeDescription

A

Avro Aircraft/CAR Division

B

Control Division

F

Orenda Engines Division

* H

Avro Engineering

* amended since last issue

Effective:
July 17, 1962Supersedes Issue
June 4th
Dated: 1962Authorized By:
R.J. BookerIssued By:
Systems
524
Local:Date Issued
July 17, 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : TYPE OF EXPENSE

3rd digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
		X									

Code

Description

0

Allowable expenses

9

Non-allowable expenses

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : TYPE OF EXPENSE

4th, 5th & 6th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
			X	X	X						

Code

Description

Type of Expense

See Section 9A

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : UNIT NUMBER

7th & 8th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
						X	X				

Code

Description

Unit Number

See Section 9B

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : OVERHEAD DISTRIBUTION

9th digit of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
								X			

Code

Description

0

Not redistributed

1

Redistributed

Effective:
January 1st
1962

Supersedes Issue
Dated:

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9

OVERHEAD EXPENSE

CODE DESIGNATION : SPECIAL WORK ORDER

10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

<u>Code</u>	<u>Bldg. Code</u>	<u>Description</u>
<u>Orenda</u>		
001	B	Maintenance Building
002	C	Equipment Room
003	D	Boiler Room
004	E	Garage
005	K	Material Storage
006	L	Water Tank
007	O	Chemical Waste disposal
008	P	Propane Gas storage
009	R	Flamable Stores
010	ST	Machine Tool Cutting Room
011	T	Electrical Sub Station
012	U	Swarf and Cutting disposal
013	V	Incinerator
014	W	Propane Compressor House
015	D2	Coal Sampling Enclosure
016	SS	Sales & Service Annex
017	F	Engine Test Houses - Production
018	G	Cafeteria
019	H	Pump Houses
020	N	Evaporation pond
021	M	Tank Farm
022	F2	Experimental Test Houses - New
023	F3	
024	F4	

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th,
1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9OVERHEAD EXPENSECODE DESIGNATION : SPECIAL WORK ORDER

10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

<u>Code</u>	<u>Bldg. Code</u>	<u>Description</u>
<u>Avro</u>		
101	A & A1	Detail Building
102	B & B1	Drop Hammer & Foundry
103	C	Assembly Building
* 104	D1	East Engineering Area
* 105	D1, D2, & D3	Hangars
106	D4	Gun Butt
107	D5	Rocket Firing Butt
108	E	Assembly Building
109	F	Power House & Boiler Room
110	G	Garage & Reservoir
111	H	Sprinkler Pump House
112	K	Telephone Exchange
113	01	Engine Run Up
114	P	Sewage Disposal
115	Q	Fuel system Test House
116	R	Administration Building
117	S	Storage Building
118	S1	Shipping & Receiving Building
119	SS	Marine Building (Shaeffer)
120	T	Met. Lab Plating & Painting Building
121	U	Commissary
122	V & V1	Maintenance Shops
123	W	Storage & assembly
124	Y1	Inflammable Stores
125	Y2	Ammo Stores
126	Y3	Ammo Stores
127	Z1	Test Building
128	Z2	Test Building
129	Z3	Fire Hall

Effective:
April 2nd
1962Supersedes Issue
Dated: Dec. 4
1961Authorized By:
E.H.BurrowsIssued By:
B.T.H. Knill
Local: 631Date Issued
Apr 2nd
1962

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 9OVERHEAD EXPENSECODE DESIGNATION : SPECIAL WORK ORDER

10th to 12th digits of Work Order

1	2	3	4	5	6	7	8	9	10	11	12
									X	X	X

<u>Code</u>	<u>Bldg. Code</u>	<u>Description</u>
<u>Avro (contd.)</u>		
130	Z4	Test & Office Building
131	ZZ	Pump House
132	QT	Federal Building
133		Sopwith Lab. Building
134		Ridgevalley Crescent
135		Harwood Gate
136		D 6 Reservoir
137		1500 O'Connor Drive
138		Federal Building C.A.R.
139		Federal Building Vending
* 140		CAR Building - Midland Avenue
<u>General</u>		
200		
to		Special Work Orders
999		as required

* Amended since last issue

Effective:
June 4th
1962Supersedes Issue
Dated: April 2nd
1962Authorized By:
E.H. BurrowsIssued By:
B.T.H. Knill
Local:Date Issued
June 4th
1962

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 9AOVERHEAD - TYPE OF EXPENSE

<u>Account No.</u>	<u>Name LABOUR 100</u>
<u>Plant - Direct</u>	
100	Lost time
101	Awaiting material
102	Awaiting inspection
103	Awaiting instructions
104	Visiting Hospital
* 110	Special Lost Time - Union Business
* 111	Special Lost Time - paid absence
120	Supervision
121	Tool try out: proving and testing
122	Training
123	Housekeeping
124	
125	
126	
127	
128	
129	Other Indirect by Direct
<u>Plant - Indirect</u>	
130	Supervision
131	Stores & material handling & progress
132	Inspection
133	Housekeeping - caretaking
134	
135	
136	
137	
138	
139	Miscellaneous

* Amended since last issue

Effective:
July 20th 1962Supersedes Issue
Dated: July 2nd
1962Authorized By:
R. L. HallIssued By:
Systems
Local: 524Date Issued
July 20th 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9AOVERHEAD - TYPE OF EXPENSE

<u>Account No.</u>	<u>Name</u>
	<u>LABOUR 100</u>
	<u>Salaries</u>
150	Staff - general
151	Treasurer's payroll
160	Indirect by Direct - absence or lateness
161	Indirect by Direct - no work
162	Indirect by Direct - Union business
163	Indirect by Direct - Supervision (I/D only)
164	
165	Committee Work
166	
* 167	Minor services to other Divisions
168	Maintenance of Special Equipt. Processes (Eng.Div only)
169	Indirect by Direct - general
	<u>Premiums</u>
180	Overtime premium - hourly
181	Overtime premium - staff
182	Night shift premium - hourly
183	Night shift premium - staff
184	Labour distribution variances
185	Separation allowance
186	Supplementary Unemployment benefits
187	Statutory Holidays - Hourly
	<u>Payroll Extras</u>
190	Unemployment Insurance
191	Workmen's Compensation
192	Ontario Hospital plan
193	Vacation pay
194	Group insurance
195	Pension plan
196	Labour distribution differences - for Acctg. use /only
197	Recreation Club
198	Bonus & adjustment - Hourly
199	Bonus & Adjustment - Staff

* Amended since last issue

Effective: Apr 2nd 1962	Supersedes Issue Feb 26th Dated: 1962	Authorized By: E.H. Burrows	Issued By: B.T.H. Knill Local: 631	Date Issued Apr 2nd 1962
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Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 9AOVERHEAD - TYPE OF EXPENSE

<u>Account No.</u>	<u>Name</u>
	<u>MATERIAL 300</u>
300	Operating supplies - General
301	Low cost hardware issued in bulk
302	Lubricants, solvents & coolers
303	Training supplies
304	Hospital supplies
305	Protective clothing
310	Stationery & office supplies
311	Books, periodicals & magazines
312	Whiteprinting (Engineering use only)
320	Returnable containers consumed
330	Non capital Shop fixtures and equipment
331	Non capital Standard loose tools
332	Non capital Cutting tools
333	Non capital Standard abrasive, buffing & polishing tools
380	Standard Cost variances
390	Inventory adjustments - physical
391	Inventory adjustments - obsolescence
392	Inventory adjustments - losses & damages
393	Salvage of usable stores items
* 394	Transfer of material between inventories
395	
396	
397	
* 398	Production scrap
399	Inventory adjustments - revaluation

* Changed since last issue

Effective:
June 4th 1962Supersedes Issue
Dated: Feb 26th
1962Authorized By:
E.H. BurrowsIssued By:
B.T.H. Knill
Local:Date Issued
June 4th 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9AOVERHEAD - TYPE OF EXPENSE

<u>Account No.</u>	<u>Name</u>
	<u>SERVICES 400</u>
400	Travelling
401	Entertainment - use with 9 only in position 3
402	Purchased services
430	Advertising
* 431	Sales Literature
* 432	Exhibitions
* 433	Models
440	Insurance - general
441	Insurance - self covered
450	Telephone - telegraph
451	Postage
460	Bank charges
470	Legal fees
471	Audit fees
472	Consultant fees
473	Other professional fees
474	Education & training
475	Memberships
476	Licences
477	Donations
480	Patent fees
481	Royalties
482	Sales commissions
483	Bank interest & exchange
	} Use with 9 only in position 3
490	Freight & duty outwards
491	Freight & duty inwards
492	Demurrage

Effective:
March 3rd
1962

Supersedes Issue
Dated: Jan 17
1962

Authorized By:
E.H. Burrows

Issued By:
B.T.H. Knill
Local: 631

Date Issued
February 26th
1962.

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9AOVERHEAD - TYPE OF EXPENSEAccount
No.

Name

SHELTER COSTS 500

500	Heat
501	Light & power
502	Water
503	Plant & office rearrangement
504	Municipal taxes
505	
506	
507	
508	
509	Depreciation
510	Routine maintenance of grounds
511	Routine maintenance of buildings
512	Routine maintenance of plant facilities equipment
513	Routine maintenance of heating & ventilating equipt.
514	
515	
516	
517	
518	
519	
520	Routine maintenance of shop machinery
521	Routine maintenance of fixtures
522	Routine maintenance of small tools
523	Routine maintenance of laboratory equipment
* 524	Routine maintenance of furniture & office equipment
525	Routine maintenance of contract tooling
526	Routine maintenance of inventory items
527	
528	
529	

Effective:
January 10th
1962

Supersedes Issue
Dated: Dec 4th
1961

Authorized By:
W. Carrick

Issued By:
B.T.H. Knill
Local: 631

Date Issued
January 17th
1962

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUALSECTION 9AOVERHEAD - TYPE OF EXPENSEAccount
No.

Name

SHELTER COSTS 500

530	Maintenance of passenger cars & trucks
531	Maintenance of special purpose vehicles
532	Maintenance of Non licensed vehicles
533	
534	
535	
536	
537	
538	
539	
540	Operating expense - passenger cars & trucks
541	Operating expense - special purpose vehicles
542	Operating expense - non licensed vehicles
550	Rentals
560	Special maintance of buildings
* 561	Special Major Plant rearrangement
570	Deinhibiting shop machinery & equipment

* amended since last issue

Effective:
July 20th 1962Supersedes Issue
Jan 17th
Dated: 1962Authorized By:
W.W. CarrickIssued By:
Systems
Local: 524Date Issued
July 20th 1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9AOVERHEAD - TYPE OF EXPENSEAccount
No.Name
MISCELLANEOUS 600

600	Engineering Studies	
601	Engineering assistance to Production	overhead
* 602	Costs transferred from allowable to non-allowable	
603		
604		
605		
606		
607		
608		
609		
610	U.S. Production Sharing expenses	
611		
620	Miscellaneous recoveries	
* 630	Testing Experimental Work	
* 690	Bad Debts	
699	Other miscellaneous expense	

* Amended since last issue.

Effective:
Apr 2nd
1962Supersedes Issue
Dated: Dec 4th
1961Authorized By:
K.R. ChurchIssued By:
B.T.H. Knill
Local: 631Date Issued
Apr 2nd
1962

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9A

OVERHEAD - TYPE OF EXPENSE

<u>Account No.</u>	<u>Name</u>
	<u>TRANSFERS 700</u>
700	Charges from Control Division
701	Charges from Head Office
* 702	Charges from Avro Aircraft Division (Orenda)
* 703	Charges from Orenda Division (Avro)
770	Prior years adjustments - internal
771	Prior years adjustments - A.S.D.
790	Redistribution of overhead

Effective: January 10th 1962	Supersedes Issue Dated: Dec 4th 1961	Authorized By: W. Carrick	Issued By: B.T.H. Knill Local: 631	Date Issued January 17th 1962
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9A

OVERHEAD - TYPE OF EXPENSE

Account
No.

Name
INCOME 800

800 Sale of scrap

801

802

803

804

805

806

807

808

809

Miscellaneous

810

Royalty income

811

Rental income

812

Discounts earned

813

814

815

816

817

818

819

Other non allowable income

) Use with

) 9. only in

) position 3

Effective:
January 1st
1962

Supersedes Issue
Dated: -

Authorized By:
K. R. Church

Issued By:
B.T.H. Knill
Local: 631

Date Issued
December 4th
1961

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9B OVERHEAD

UNIT AND DEPARTMENT NUMBERS

AVRO DIVISION

Unit No	Unit	Dept No	Department
<u>MANAGEMENT</u>			
A01	Management	A011	Management
<u>SALES & CONTRACT DIVISION</u>			
A09	Sales & Contracts	A091	Sales & Contracts General
		A092	Contracts
		A093	Products & Marketing
A10	Field Service	A101	Field Service & service
			Engineering - Indirect
		A105	Field Service - Direct
		A109	Service Engineering - Direct
A12	CAR Sales	A121	CAR Sales - Indirect
A13	CAR Order Office	A131	Order Office - Indirect
A14	Marine Sales	A141	Marine Sales - Indirect
A15	CAR Field Service	A151	CAR Field Service - Indirect
		A152	CAR Field Service - Direct
<u>INDUSTRIAL RELATIONS DIVISION</u>			
A18	Personnel	A181	Personnel Manager
		A182	Employee relations
		A185	Hospital
		A186	Employee Services
		*	
A19	Credit Union	A191	Credit Union
* deleted since last issue			
Effective: June 23rd 1962		Supersedes Issue Dated: April 2nd 1962	
Authorized By: Ron Hall		Issued By: Systems Local: 524	
Date Issued July 2nd 1962			

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9B OVERHEADUNIT AND DEPARTMENT NUMBERSAVRO DIVISION

Unit No	Unit	Dept No	Department
FINANCE DIVISION			
A21	Accounting	A211	Accounting - general
		A212	General Accounting
		A213	Cost Accounting
		A216	Timekeeping
		A217	Budgets & Estimating
QUALITY CONTROL & INSPECTION DIVISION			
A23	Quality Control & Inspection	A231	Quality Control & Inspection
		A232	Metallurgy
A24	Overhaul, modification & Flight line inspection	A241	Overhaul, modification & Flight line inspection - Indirect
		A242	Overhaul, modification & Flight line inspection - Direct
A25	Production Inspection Building	A251	Production Inspection Bldg 'A' - Indirect
		A252	Production Inspection Bldg 'A' - Direct
A26	Production Inspection	A261	Production Inspection - Indirect
		A262	Production Inspection - Direct
Effective: January 1st 1962		Supersedes Issue Dated: Dec 4th 1961	Authorized By: K. R. Church
		Issued By: B.T.H. Knill Local: 631	Date Issued: December 21st 1961

A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

SECTION 9B OVERHEAD

UNIT AND DEPARTMENT NUMBERS

AVRO DIVISION

Unit No	Unit	Dept No	Department
* <u>PLANT ENGINEERING</u>			
A30	Plant Engineering Pool	A301	Pool
		A302	Office
A31	Fire Protection	A311	Fire Protection
A32	Plant Engineering	A321	Plant utilities
		A322	General maintenance
		A323	Mechanical maintenance
		A324	Electrical maintenance
		A325	Building & grounds
		A326	Janitors
* Amended since issue dated December 4th, 1961			
Effective: January 1st 1962	Supersedes Issue Dated: Dec 4th 1961	Authorized By: K. R. Church	Issued By: B.T.H. Knill Local: 631
			Date Issued December 21st 1961

Hawker Siddeley Canada Ltd.

AVRO / CAR DIVISION

ORENDA ENGINE'S DIVISION

COST ACCOUNTING MANUALSECTION 9B OVERHEADUNIT AND DEPARTMENT NUMBERSAVRO DIVISION

Unit No	Unit	Dept No	Department
<u>MANUFACTURING DIVISION</u>			
A34	Manufacturing - general	A341	Manufacturing - general
A35	Flight operations	A351	Flight Operations - general
A36	Experimental Shop	A361	Experimental Shop - general
A37	Machine Shop	A362	- direct
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	* Amended from last issue		
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A. V. ROE CANADA LIMITED

AVRO / CAR DIVISION

ORENDA ENGINES DIVISION

COST ACCOUNTING MANUAL

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AVRO / CAR DIVISION

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H 69	Defence Vehicles - Eng	H690	Defence Vehicles Dept.

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