

ANTI-DISCRIMINATION (PAY) ACT, 1974

EQUALITY OFFICER'S RECOMMENDATION NO: EP 05/1999

Ms. Fionnuala Roland  
(Represented by S.I.P.T.U.)

AND

Gallaher (Dublin) Limited  
(Represented by I.B.E.C.)

*File No: EP 10/1998*

## **1. DISPUTE**

- 1.1** This dispute concerns a claim by S.I.P.T.U., on behalf of Ms. Fionnuala Roland who is employed by Gallaher (Dublin) Limited, that she is entitled to the same rate of remuneration as that which was paid to Mr. Barry Little in terms of Section 3(a), 3(b) and 3(c) of the Anti-Discrimination (Pay) Act, 1974.

## **2. BACKGROUND**

- 2.1** Gallaher (Dublin) Limited (a subsidiary of Gallaher U.K.) is the market leader in Ireland in the tobacco industry. The Company is engaged in the manufacturing and distribution of cigarettes and tobacco products, with well-known brands such as Benson & Hedges and Silk Cut. There are a total of 250 people employed in this Company.

- 2.2** In 1996 there was a re-organisation of the work involving the claimant and the named male comparator. The result of the re-organisation was that the claimant took on an additional volume of work (which had been performed by the named comparator) and for which she received no monetary compensation. The named male comparator, however, took on other work and was upgraded as a result of the re-organisation. The Union argues that the claimant is at least entitled to be upgraded to the named male comparator's original grade (i.e. Grade 5) if not the exact grade held by him prior to the re-organisation (i.e. Supervisor 2).

- 2.3** Despite discussions with the Company, the Union failed to have the claimant's position upgraded and, therefore, on 20th April, 1998 it submitted a claim under Section 3(a), 3(b) and 3(c) of the Anti-Discrimination (Pay) Act, 1974 to an Equality Officer for investigation and recommendation.

## **3. SUMMARY OF UNION'S CASE**

- 3.1** The claimant is employed with the Company for many years. She is claiming equal pay arising from the re-organisation of work which took place in 1996/1997 as between herself, the named male comparator who held the position of Materials Co-ordinator and Mr. Redmond, formerly the Supply Manager. According to the Union the claimant held the position of Clerical Grade A in 1996 and remained in that grade after the re-organisation of the work

despite the fact that a significant proportion of the named male comparator's duties transferred to her. The named male comparator's position however was upgraded from Supervisor 2 to Supervisor 1 as a result of the re-organisation. The Union says that its understanding is that Mr. Redmond also received an increase in salary resulting from the re-organisation. The Union is seeking redress for the claimant in terms of the 1974 Pay Act. It considers that she is entitled to be placed, at least, on the same original grade as the named male comparator (i.e. Grade 5) if not on the grade held by him immediately prior to the re-organisation (i.e. Supervisor 2).

**3.2** The Union says that the claimant was Secretary to the Supply Manager (Mr. Redmond). The named male comparator was employed as the Materials Co-ordinator. The Warehouse Manager left the Company and Mr. Redmond took over this position. Mr. Redmond transferred some of his tasks to the named male comparator who, in turn, transferred some work to the claimant. According to the Union the nett effect of the transfer to the claimant was:

- An increase in the overall value of items purchased by her from £60,000 to £350,000 per annum.
- An increase in the number of items purchased by her
- An increase in the complexity of the task carried out by her.

The Union says that this represented a substantial change in the nature, complexity and responsibility of the claimant's job in terms of skills and the demands made upon her directly arising from the transfer of work from the named male comparator and for which work the comparator received a higher rate of remuneration at all times. The Union says that Mr. Redmond told the claimant that the transfer of work represented a "challenging upgrade" and that he "envisaged her moving out of the Secretarial area into purchasing" with the take on of this work. This, the Union claims, is a recognition by local management of the fact that the claimant was taking on higher grade work.

**3.3** The Union says that, in terms of the 1974 Pay Act, the claimant is performing the same work as previously performed by the named male comparator immediately prior to the transfer of work in terms of the main purchasing items. The Union contends that these items represent the core of the named male comparator's previous purchasing duties for which he was originally

graded at Supervisory Grade 5 in 1985 and which was subsequently revised upwards to Supervisory Grade 2 for other reasons. Prior to September, 1996 the comparator purchased all printed stationery and certain other items totalling in value £500,000 per annum. This printed stationery, according to the Union, was the core of his work representing 163 items and which was passed to the claimant. The Union accepts that not all of the comparator's work passed to the claimant but the work that did pass was the significant traditional core of his job.

**3.4** In terms of Section 3(b) of the 1974 Pay Act, the Union says that the work performed by the claimant is similar in large measure to the purchasing duties performed by the named male comparator prior to September, 1996 and similar to the totality of his original job in 1985.

According to the Union the work is similar in terms of:

- volume - 163 items plus 89 original items
- complexity
- value - £350,000
- responsibility - (Derived from the foregoing)

The Union argues that the claimant's contribution to the re-organisation was similar to the comparator's contribution in relative terms.

**3.5** The Union argues that the claimant's work is equal in value to the work of the named male comparator in terms of skill, physical effort, mental effort, responsibility and working conditions. It says that by taking over the comparator's duties the claimant requires the same level of skill in attention to clerical work, computer literacy, product knowledge, customer interface/relations, pricing, negotiation, etc. The Union contends that the demands are the same with regard to both physical and mental effort. It also says that the demands in terms of responsibility are equal and this is reflected in the value of the annual purchases made by both (i.e. £350,000 by the claimant and £500,000 by the comparator) and the complexity of some to the items being purchased. The Union is satisfied that the demands made in terms of working conditions do not differ substantially.

#### **4. SUMMARY OF THE COMPANY'S CASE**

- 4.1** According to the Company it created the position of Logistics Manager in August, 1996 and it also amalgamated the positions of Warehouse Manager and Supply Manager. As a result of these changes Mr. Redmond, the then Supply Manager was appointed the Logistics Manager and acquired new responsibilities namely the management of the Warehouse. The named male comparator was, at the time, the Purchasing Supervisor and he was appointed to the position of Materials Co-ordinator taking on some of Mr. Redmond's responsibilities. As a consequence of all of this the Company says that the claimant, who was Secretary to the Supply Manager, took on a minor portion of the duties formerly discharged by the named male comparator namely the purchase of Sales and Administrative Stationery, costing approximately £50,000 per annum.
- 4.2** The Company says that in August, 1996 the claimant had a meeting with the Logistics Manager who deemed that no evaluation of her role was necessary because it had not changed sufficiently and the additional purchasing duties compensated for work previously lost. According to the Company the claimant is at the highest grade of the clerical scale i.e. Grade A. The named male comparator's job (i.e. Material's Co-ordinator) was evaluated by a Management Job Evaluation Panel in September, 1996 and as a result the comparator's grade was increased from Supervisor 2 to Supervisor 1 level. The Company says that the claimant re-wrote her job description and agreed it with Mr. Redmond. The Management Panel then evaluated the job and issued a decision that no change should be made in the grade of the job.
- 4.3** The Company said that it was after this evaluation that the Union informed the Company that it would lodge a claim with the Labour Relations Commission under the Anti-Discrimination (Pay) Act, 1974. In January, 1998 the Union agreed to withhold the claim if a joint job evaluation could be re-instigated. At a meeting with the Union on 7th April, 1998 the Company officially agreed that a Joint Evaluation Panel would evaluate the claimant's job and that training would be provided to the panel members. Then on 23rd April that year job evaluations in accordance with the Hay System took place and were attended by Mr. Redmond and the claimant. The following day the claimant was informed that the findings of the panel was that the job should not be re-graded. Consequently the claimant's job remains

at Grade A on the clerical scale. On 1st May, 1998 the Company says that it was informed verbally by the Union that the claimant was lodging a claim under the 1974 Pay Act with the Labour Relations Commission.

- 4.4** The Company says that the claimant's current salary is £15,317 per annum part-time (i.e. £24,368 full-time equivalent) while the comparator's current annual salary is £34,955 per annum. The Company rejects that 'like work' exists between the jobs performed by the claimant and the named comparator. The Company also argues that, without prejudice to the foregoing, there are legitimate grounds 'other than sex' to justify the higher rate of pay to the named male comparator.
- 4.5** The Company disputes the claim made by the Union in terms of Section 3 of the 1974 Pay Act. It contends that the claimant does not perform the same work as the named comparator and is not interchangeable with him.

## **5. CONCLUSIONS OF THE EQUALITY OFFICER**

- 5.1** In making my recommendation in this case, I have taken into account all the submissions (both written and oral) made to me by the parties and also the work inspections that I carried out on the work of the claimant (post re-organisation) and the named comparator (pre-organisation). Job descriptions for the claimant and the comparator are set out in Appendices A and B respectively.
- 5.2** In this case the Union argues that the claimant is entitled to the same rate of remuneration as that which was paid to the named male comparator in relation to the work currently undertaken by the claimant and which had originally been undertaken by the named male comparator. The Union has brought its claim under Section 3(a), 3(b) and 3(c) of the Anti-Discrimination (Pay) Act, 1974.
- 5.3** The respondent contends that the Union is estopped from bringing this claim under the Anti-Discrimination (Pay) Act, 1974 because it entered into an agreement with the respondent company by letter dated 20th January, 1998. According to this agreement a claim under the

1974 Pay Act would be withheld if a joint job evaluation were undertaken. The respondent says that it kept within the terms of this agreement and had a joint job evaluation undertaken of the claimant's job. While I understand the respondent may have considered it had an agreement with the Union, the Union is entitled to bring a claim under the Anti-Discrimination (Pay) Act, 1974 on behalf of any of its members, and on receipt of such a claim the Equality Officer is obliged to investigate it.

- 5.4** This claim differs from the majority of claims under the 1974 Pay Act inasmuch as the majority of claims relate to equal pay between the work performed by a claimant and a named comparator in respect of a period during which the claimant and the named male comparator are employed contemporaneously. I note that the issue raised in this case, of equal pay in respect of work currently being undertaken by the claimant and which had previously been undertaken by the named comparator, is dealt with by the Equality Officer in the case of Champion Fire Defence Limited and Mrs. L. Byrne<sup>1</sup>. In this case the Equality Officer held that:

*“there is nothing in the Act to suggest that a woman cannot be entitled to the same rate of pay as a man who previously performed the same job as her and that an entitlement under the Act can arise only in respect of a period during which a man and woman are employed contemporaneously. In his opinion, such an interpretation of Section 2(1) would be in conflict with the primary purpose of the Act which is to prevent discrimination on the basis of sex in relation to remuneration between men and women employed on like work. Therefore, despite the unusual nature of Mrs. Byrne's claim the Equality Officer considers that it comes within the scope of the Act.”*

I am satisfied that the issue raised in this claim is the same as that raised in the above mentioned case. I, therefore, accept that the same interpretation applies to this claim.

- 5.5** The issue now to be considered is whether 'like work' exists between the work currently being undertaken by the claimant and that previously undertaken by the named comparator in terms of Section 3 of the Anti-Discrimination (Pay) Act, 1974. As a result of my work inspections I am satisfied that a block of work (i.e. the ordering of all materials coded 11 and 12) previously undertaken by the named male comparator is now being undertaken by the claimant. I note that this was accepted by both parties to this claim. I am, further, satisfied

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<sup>1</sup> Recommendation. No. EP 08/1985 dated 12th March, 1985

that the remaining duties undertaken by the claimant are neither the same or similar to those additional duties which were performed by the named comparator in terms of Section 3(a) and Section 3(b) of the 1974 Pay Act. The additional duties which the claimant currently undertakes includes the purchase of protective clothing and general supplies e.g. pens, stationery, etc. She also inputs mileage details into the computer system and monitors same. She undertakes the filing and opening of post. By contrast the additional duties which the named comparator undertook comprised the purchase of tobacco packaging, warehouse packaging and products associated with filter making.

**5.6** Section 3(c) of the Anti-Discrimination (Pay) Act, 1974 states that two persons shall be regarded as employed on 'like work' where:

*“the work performed by one is equal in value to that performed by the other in terms of the demands it makes in relation to such matters as skill, physical or mental effort, responsibility and working conditions”.*

I have examined the work currently performed by the claimant to that previously performed by the named comparator in terms of Section 3(c) of the 1974 Pay Act and my findings are set out below.

**5.7 Skill:**

The claimant uses the computer system to update the protective clothing lists and to input mileage details on the Fleet Manager System. She undertakes the filing of correspondence and she must file it correctly. The claimant purchases materials coded 11 and 12, general supplies and protective clothing. In relation to items coded 11 and 12 where there is a change in the specification of an item being ordered the claimant checks proofs for typographical errors. She places orders on the basis of the best product price.

The named comparator produced a fax purchase summary for suppliers setting out the monthly requirements for the Production Department. He used a hand held scanner to read product bar codes. The named comparator purchased products coded 11,12, 14, 23 and 25 on the basis of the best product price. He checked samples of goods being received to ensure that they met their required specification. He used the computer to input count details following spot checks of physical quantities of goods in stock. The named comparator

checked proofs for typographical errors where there were changes to the specification of an item being ordered. He deputised for the Supplies Manager in relation to packaging materials.

*I find that the demands which were made on the named comparator, in relation to skill, are greater than those which are currently being made on the claimant.*

#### **5.8 Physical Effort**

From the work inspections I am satisfied that the additional duties currently undertaken by the claimant and those previously undertaken by the named comparator have minimal demands on them in relation to physical effort. Therefore,

*I find that the demands made on the claimant, in terms of physical effort, are equal to those which were made on the named male comparator.*

#### **5.9 Mental Effort**

The claimant must monitor the mileage and year of cars to ensure that new cars are re-ordered as and when necessary. When ordering general supplies the claimant monitors the number of a particular product being ordered and the frequency of the order and then she decides whether or not to set up the product as a stock item. The claimant monitors deliveries and checks with suppliers if deliveries are late. When ordering protective clothing the claimant must know which supplier deals with the different types of items of protective clothing. In relation to items coded 11 and 12 the claimant monitors the level of stock items to hand and orders stock items as required.

In relation to stock items coded 11, 12, 14, 23 and 25 the named comparator monitored the level of stock items on hand and ordered more as demand required. He scheduled deliveries having regard to stock levels and he monitored deliveries to ensure that they came on time. The named comparator checked samples of the products being delivered to ensure they conformed to specification. He undertook spot checks of the physical quantities of goods in stock and cross checked this with computer records.

*“I find that the demands currently made on the claimant, in terms of mental effort are equal to those that were made on the named male comparator.*

## **5.10 Responsibility**

The claimant is responsible for the ordering of items coded 11 and 12 and also protective clothing. She must ensure that the computer system is kept up-to-date in respect of new requirements. If there are any problems with items of protective clothing which have been delivered the claimant organises exchanges with the suppliers. The claimant is responsible for correctly inputting mileage details into the computer system and must inform the Logistics Manager when new cars need to be re-ordered. The claimant is responsible for both the filing and the opening of mail. She orders general supplies as and when required.

The named comparator was responsible for the purchase of products coded 11 and 12, tobacco packaging, warehouse packaging and products associated with the making of filters. In ordering these products he dealt with a number of suppliers and he gave them a date by which these products would have needed to be available. In consultation with the Stores Supervisor he scheduled in deliveries having regard to stock levels and the space available for delivery trucks. The named comparator was responsible for checking samples of delivered product to ensure they met specifications. Where he identified a problem he contacted the supplier to rectify it. If there was a problem with any product after it passed to the shop floor the named comparator was contacted and he, in turn, contacted the supplier. The named comparator was responsible for undertaking spot checks of the physical quantities of goods in stock. He liaised with the Research and Development Unit in respect of plug wraps which he sent there for testing and analysis. The named comparator deputised for the Supplies Manager, as and when required.

***“I find that the demands made on the named comparator, in relation to responsibility, were greater than those that are being made on the claimant”.***

## **5.11 Working Conditions**

From the work inspections I carried out I am satisfied that demands, in terms of working conditions, currently being made on the claimant are equal to those that were made on the named comparator.

**5.12** In summary, I find that the demands made on the claimant, in relation to her current work, in

terms of physical effort, mental effort and working conditions are equal to the demands which were made on the named male comparator in relation to the work previously carried out by him. In terms of skill and responsibility I find that the demands previously made on the named male comparator were greater than those currently being made on the claimant. I, therefore, find that 'like work' does not exist between the work currently performed by the claimant and that previously performed by the named male comparator in terms of Section 3(c) of the Anti-Discrimination (Pay) Act, 1974.

**5.13** The only other issue which merits consideration is whether or not the claimant is entitled to equal pay for the block of work (i.e. the ordering of all materials coded 11 and 12) which she took on as a result of the re-organisation. The claimant works part-time for the Company i.e. 22 hours out of a 35 hour week. She said that 95% of her time is spent purchasing materials, of which 75% approx. is spent ordering materials coded 11 and 12. By contrast the named male comparator worked a 35 hour week and, according to the respondent, he spent 20% of his time ordering materials coded 11 and 12. In other words the claimant spends approx. 16 hours per week ordering materials coded 11 and 12 whereas the named male comparator spent 7 hours per week on the same task. It can, therefore, be concluded that the claimant receives a higher proportion of her salary for the task of ordering materials coded 11 and 12 than that received by the named male comparator for undertaking the same task. Therefore this means that, for the task of ordering stock coded 11 and 12, the claimant is earning a higher rate of pay than the named male comparator earned.

**5.14** A dispute arose between the parties as to the value of the products coded 11 and 12 which were purchased annually, but referring specifically to 1998. According to the claimant it amounted to £350,000 that year. This figure, she said, was based on estimates from her suppliers for a twelve month period. The respondent submitted a figure of £63,000 which it obtained from its Accounts Department and which was based on the supplies of materials coded 11 and 12 taken from Stores for use by staff members in the Company. The respondent acknowledged that the value of the amount of these supplies ordered probably exceeded £63,000 given that there would always be a supply of all stock in Stores, but it considered £80,000 to be a more accurate reflection of the value of the materials coded 11 and 12 which are ordered annually. The respondent said that the details of payments to

suppliers would not give an accurate picture of the value of materials coded 11 and 12 ordered by the claimant as the payments could include materials other than those coded 11 and 12. After the final hearing in this claim the Union submitted a letter on this issue (see Appendix C). As I have found that “like work” does not exist between the work currently being undertaken by the claimant and that which was undertaken by the named comparator it is not necessary to establish the actual value of the products coded 11 and 12 which were purchased by either the claimant or the named male comparator.

**6. RECOMMENDATION**

- 6.1** In view of my conclusions above I find that ‘like work’ does not exist between the work currently being performed by Ms. Fionnuala Roland and that which was performed by the named male comparator in terms of Section 3 of the Anti-Discrimination (Pay) Act, 1974. Consequently, I find that Ms. Roland has no entitlement to the same rate of pay as that which was paid by Gallaher (Dublin) Limited to the named male comparator.

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Gerardine Coyle  
Equality Officer

2nd June, 1999

**APPENDIX A**

Equality Officer's  
Job Description for the  
Claimant

**Name:** Ms. Fionnuala Roland

**Title:** Secretary to the Supply Manager<sup>2</sup>

**Department:** Supply Department

**Location:** Gallagher (Ireland) Limited

**Reports to:** Logistics Manager

**Salary:** Paid on the basis of the Clerical Grade Salary scale ranging from £16,922.05 - £23,890.56.  
Actual Salary at the date of claim (20/4/98) was £23,890.56

**Hours:** Part-time

## **DUTIES**

Following a work re-organisation in the respondent company in August 1996 the additional duties undertaken by the claimant were:

- Purchase of all printed stationery e.g. cheques, invoice statements, packing notes, delivery docketts, business cards, etc.
- Purchase of protective clothing.

*Purchase of all printed stationery items maintained in Stock: (Codes 11 and 12)*

The tasks the claimant undertakes include:

- An examination of the Replenishment Report to establish what stocks need to be re-ordered.
- Getting a copy of the stock item, which has to be ordered, from Materials Stores.
- Asking the Manager in the Department using this particular stock item if there are any changes to be made on the stock item. Notes changes, if any.
- Rings the current supplier to see if the price of re-ordering this product is maintained. Where the price is increased rings another supplier for a competitive quote.
- Makes a decision who to buy from and places the order by telephone and confirms in writing.

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<sup>2</sup> This was the claimant's job title prior to the re-organisation. As far as the respondent is concerned this is still her job title. The claimant disagreed with this and when asked her job title by the Equality Officer she was unable to give one.

- Where there is no change in supplier and where there are no changes in the item being ordered the order once made is delivered when ready.
- Where there is a change either in the supplier or in the stock item the supplier sends in a proof. The claimant checks the proof for typographical errors and she shows the proof to the Manager of the relevant Department.
- If there are further changes to the proof these are returned to the supplier and the same procedures apply when the new proofs are received back from the supplier.
- When the proof is acceptable the claimant signs a proofing docket and returns to the supplier.
- On receipt of the delivery the claimant checks a sample of the delivery against the proof. She also checks that the correct quantities of the item ordered have been delivered.
- Claimant monitors deliveries and checks with supplier if a delivery is late.

*Purchase of printed stationery items not maintained in Stock:*

These items include cheques, business cards, etc and are ordered on the basis of an order requisition. In ordering these items the claimant must undertake the following tasks:

- The order requisition must be signed by the Manager of the Department for which the stock is required.
- On receipt of this requisition the claimant must decide what supplier to approach for the order. This decision is based on the type of the print job e.g. if colour is required, the type-set required, etc. In relation to cheques the claimant goes to a particular print house.
- The claimant gets one or two quotes and select the quote which gives the best value for money. She goes through the same procedure as described above of checking proofs and checking sample deliveries against proofs.
- In relation to cheques these, once ordered, are delivered to the Bank and when required the claimant gets them from the Bank.
- Claimant monitors deliveries and checks with the supplier if the delivery is late.

*Purchase of Protective Clothing:*

- The claimant purchases protective clothing on an annual basis. She issues each Department with a list of all the protective clothing items which were ordered for the Department in the previous year. Each Department amends the list to reflect its requirements for the coming year and the claimant updates the computer system with the new requirements.

- There are a number of suppliers on file and the claimant contacts them for a quote. There are different suppliers for different types of protective clothing e.g. suppliers for coats/overalls, suppliers for shoes, etc.
- When the claimant decides from whom to purchase the various pieces of protective clothing she places the orders. The claimant does not check deliveries because if staff are unhappy with any item of protective clothing they will complain to her and she organises an exchange with the supplier.

Other Duties:

As well as the above described additional duties the claimant also undertakes the following duties:

- For those staff in the Company who have Company cars the claimant inputs details of their mileage into the Fleet Manager system i.e. a computer based package. It takes the claimant 2-3 hours per month to undertake this task.
- A new car is re-ordered when it has reached 75,000 miles or 3 years whichever the sooner. The claimant monitors mileage and year of cars so that, when appropriate, new cars can be re-ordered. The claimant is not involved in the re-ordering of the new cars.
- The claimant undertakes filing as and when appropriate. Items to be filed include acknowledgements received on orders made, brochures giving special offers, order requisitions, etc.
- The claimant opens the mail every morning. She passes it to the Logistics Manager and anything for herself she keeps.
- The claimant purchases general supplies e.g. stationery, pens, pencils, envelopes, etc. There is a minimum stock level on certain items and the claimant knows from the replenishment report when this stock level has been reached. The claimant places orders based on previously ordered quantities. She checks the price with a number of suppliers and orders from the supplier with the best price. The claimant monitors the number of particular products being ordered and the frequency of the orders and as a result may decide to set up a product as a Stock item with a minimum stock level.
- Where an item is not held in stock the claimant must receive a requisition signed by the Department's Manager. If the value of an item is in excess of £1,000 then the sanction of the Director is required. The claimant would receive 2-3 requisitions daily for items of stationery or furniture.
- Claimant monitors deliveries and checks with the supplier if the delivery is late.

**APPENDIX B**

Equality Officer's  
Job Description for the  
Comparator

**Name:** Mr. Barry Little

**Title:** Materials Co-ordinator

**Department:** Supply Department

**Location:** Gallagher (Ireland) Limited

**Reports to:** Logistics Manager

**Salary:** Initially paid on the Supervisor Grade 5 Salary scale. At the time of the re-organisation the comparator was paid on the basis of the Supervisor Grade 2 Salary Scale (£22,119.38 - £32,550.17). At this time (August, 1996) the comparator was on the max. of the scale.

**Hours:** 35 hour week (Monday to Friday)

## **DUTIES**

Prior to a work re-organisation in the respondent company in August 1996 the following duties were undertaken by the comparator:

- Purchase of all materials coded 14, 23 and 25. 14s comprise tobacco packaging e.g. cartons, reels of wrapping paper, etc. 23s comprise warehouse packaging e.g. shrink wrap, stretch wrap, trays, etc. (Shrink wrap is used in the Warehouse while the stretch wrap is used on the factory floor). 25s comprise products associated with filter making. There are two machines on site which manufacture the Company's own filter rods. Materials include plug wrap, acetate, adhesives, etc. There are different grades of plug wrap for particular products.
- Purchase of all materials coded 11 and 12. 11s comprise sales stationery. 12s comprise more general stationery.

### Purchase of Codes 14, 23 and 25

- Every month the Production Department gave the comparator a copy of the forward plan/schedule which was run from the production figures. This schedule is a calculation of the requirements over a four month period. Three months are a firm requirement while the fourth month sets out a provisional requirement. The comparator then produces a fax purchase summary for each supplier which sets out each month's requirements. Each product is supplied by different suppliers. The comparator faxes one copy to the supplier and gives the other copy to Accounts for payment purposes.
- When ordering the supplies the claimant sets down the date by which the supplies should be

available e.g. 10th of the month.

- The comparator in association with the Stores Supervisor schedules in the delivery of the various products. In scheduling deliveries they must have regard to the stock level of the product at the time and also the space available for delivery trucks. He then faxes the suppliers with the date and time of delivery.
- Deliveries are made to the Materials Stores and the staff there do the Goods Inwards. The comparator is contacted and he takes samples from the pallets i.e. samples from a number of bundles on each pallet. He then checks these samples for example for printed packaging he has to check for the correct colour based on defined standards. In relation to bags the comparator would weigh a quantity of bags to make sure that they weighed 55 grams. The comparator would also use a hand held scanner to read the bar codes on products to ensure that the bar codes are both readable and correct.
- In checking the supplies if the comparator identifies a problem he contact the supplier and asks that the problem be rectified.
- The product, once passed, is issued to the floor staff. If a problem is identified with the product by the floor staff the comparator is contacted. Sometimes the problem might be with the machine. However where the problem lies with the product the comparator calls in the supplier. Any material which is faulty and won't run is put into reject stock and the comparator receives a credit from the supplier.
- The comparator undertook spot checking of the physical quantities of goods in stock and compared this with the book record of stock maintained on computer. This exercise was undertaken on a daily basis when the computer randomly selected 8 items to be counted. The comparator counted these items, input the result to the computer and a computer program compared the figure input by the comparator with the book record. This is known as the perpetual inventory system.
- The comparator sends plug wraps to the Research and Development Unit, located in Northern Ireland, for testing and analysis. He then liaises with this Unit on any problems with these or any other products.
- The comparator deputised for the Supplies Manager in relation to any packaging materials the Supplies Manager purchased at the time (i.e. pre the work re-organisation).

#### Purchase of Codes 11 and 12

- Set up on the computer are the re-order levels and the minimum stock level. From this is produced the Replenishment Report by the comparator at the end of every day. When the stock level goes below what is set as the minimum stock level the comparator must re-order the product.
- The comparator gets a sample of the stationery to be re-ordered from Stores and he shows it

to the appropriate Department Supervisor and establishes if any changes are required.

- If no print changes are required the comparator gets two quotes for the re-print task and he decides on the supplier giving the best value for money. If print changes are required the comparator gets the supplier in to inform him of the print changes, ask him for a proof and also to submit a quote.
- The comparator checks the proof, once received, for typographical errors. He then asks the appropriate Supervisor to check and clear the proof for order. Both the Supervisor and the comparator would initial the proof once they were satisfied with it. He would then place the order.
- Delivery is made to the Material Stores and the comparator would book in the deliveries. On arrival the comparator would take a sample of the delivery and check the sample to ensure that it matched the proof.
- The comparator would then attach one or two samples to the sheet giving the order number, quantity and date received. This is a fall back procedure in the event of future problems.
- Codes 12 comprise general stationery which does not normally require print changes. The comparator orders this stationery as required and as set out in the Replenishment Report. He gets quotes from a number of suppliers (usually two) and decides with which supplier to place the order based on best value for money.

**APPENDIX C**

Letter from the Union  
regarding the monetary value  
of products coded 11 and 12 purchased