frequently as to place an undue burden on the supervisor and safety director if a complete report form and data sheet are filled out for each case

The points of essential information needed are the average amount of working time lost per trip to the dispensary, the average dispensary cost per treatment, the average number of visits to the dispensary per case, and the average amount of supervisor's time required per case

The following method of developing averages for each of these items is recommended

1 Secure an estimate of average working time lost per trip to the dispensary for first aid Departmental time records should be consulted as they may show the amount of time each worker is absent from his job for first aid If so, a random sample of 50 to 100 records of persons known to have received first aid should be selected from different departments The average time lost per dispensary visit is calculated by adding the absence time for all visits in the sample and dividing by the total number of visits

If departmental records do not contain this information, it will be necessary to assign an investigator to observe a random sample of 50 or more persons visiting the dispensary

As before, to secure the average time, all the estimated time intervals of absence are added and then divided by the total number of persons observed

2 Make an estimate of the average cost of providing medical attention for each visit by dividing the total cost of operating the dispensary for a year by the total number of treatments given during the year

3 Calculate the average number of visits to the dispensary per case by dividing the number of treatments of Class 3 injuries in a representative period, perhaps a month or six weeks, by the number of Class 3 injuries reported during the same period of time.

4. Calculate the average amount of supervisor's time required per case, where possible, by observing the activities of representative supervisors in connection with first aid cases

When a sufficient number of cases has been studied to be representative both of the activities of supervisors in different departments and of different types of first aid cases, the average time spent by a supervisor is computed by adding all the time intervals recorded and dividing by the number of cases.

If it is impossible to make a time study of the supervisor's activities in connection with first aid cases, the only alternative is to secure from each supervisor an estimate of the time he spends on the usual first aid case, and to average these estimates by adding them and dividing by the number of supervisors

The average total uninsured cost of a case in Class 3 is estimated from the data accumulated above as follows the average amount of time lost for a trip to the dispensary (1, above) is multiplied by the plant's average wage rate, secured from the payroll department, to get the average cost per trip for the worker's time lost To this figure is added the estimated cost of providing medical attention for a single visit (2) This figure is then multiplied by the average number of dispensary visits per medical treatment case (3), and to this result is added the average amount of supervisor's time required (4)

This method of recording costs is designed to provide estimates of the average uninsured cost per case for accidents causing localized property damage or, at most, a few injuries

The method of cost investigation for accidents resulting in deaths, permanent total disabilities, or extraordinarily extensive property damage is the same as for others, but the difference is that every one is investigated separately and should be included in the final cost estimate as a separate item In estimating the cost of a fire, the investigator should bear in mind that the company's fire insurance may cover property damage that would appear as an uninsured cost in other work accidents

Development of final cost estimate

Once the average for each class of case has been established, costs for any period in