

# IDEAS THAT SAVE

AN ACTION RESEARCH REPORT ON OFFICE-COST REDUCTION & PAPER-WORK SIMPLIFICATION

By :

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M M C SCHOOL OF MANAGEMENT, BOMBAY (INDIA)

59/421/m

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Mr. Atthreya has authored over a dozen Books on aspects of management.

★ Promod K. Batra is Systems & Projects Manager, Escorts Limited, Farm Equipment Division, New Delhi. Mr. Batra holds a B. Com. from Delhi University (Shri Ram College of Commerce) and an MBA from the University of Minnesota, U.S.A.

Earlier he worked with General Mills Inc., Minneapolis, Minnesota, U.S.A.

★ B. T. Dastur is currently Materials Manager, Cadbury-Fry (India) Private Ltd., Bombay. Mr. Dastur holds a B. A. (Hons) degree from Bombay University and Business Management Diploma from U.K.

Earlier he worked with Bombay Dyeing and Hoechst Dyes and Chemicals Limited.

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58/421/17

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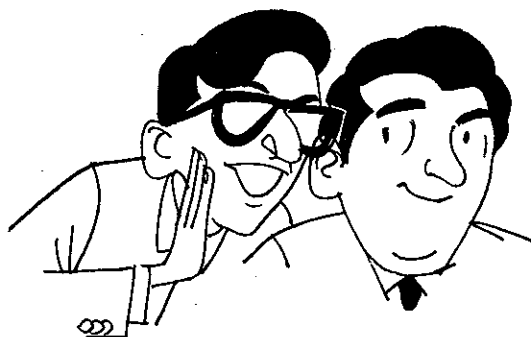
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# Introduction



- What idea **works** in an office ? This is an important question.
- An equally important question is : **What works in our context ?**
- A third and relevant question or, rather, a set of questions would be : **Has it worked** in an Indian organisation ? **And for a reasonable period ?** Can we have **more than a stray idea** which has only worked here and there ?
- To seek answers for the above questions and, more particularly, for the third set of questions, we undertook a Research Project. We obtained the assistance of two executives who have taken personal and sustained interest in the game of paper-work cost-reduction and higher office productivity as also the co-operation of their respective organisations.
- We felt the readers would be interested in results—results in terms of facts and figures. We felt that they would like to adapt some of the ideas for their organisations. We decided; therefore, on a **non-conventional presentation**.
- **This action research report** has three sections. The first section is by Promod K. Batra, the second by B.T. Dastur and the third by this writer. The respective authors have preferred a different presentation. Their common goal, however, is the same, namely, to help the Reader know, act and benefit.
- Management is a profession. One aspect of a profession is **sharing of ideas**. The sharing makes for implementation of ideas. And ideas put into action benefit the individual, the company, the country and the society.
- In our country, many of us have indeed conceived and implemented many ideas and with commendable results. Only, this is not common knowledge.
- To make it common knowledge, we are working on a companion volume. Unlike this volume where the focus is on a company, the proposed volume will focus on single ideas-in-action—ideas that have saved time, bother or cost in one activity or other ideas that have large scale application possibilities.
- If you have a cost-saving, waste-reducing idea for the projected volume, please send us one or more. When you do, kindly supply all the relevant facts about each idea you send.
- **Let us exchange ideas**; that is the mark of a profession and, certainly, of the management profession.
- Of course, when enough ideas are collected, edited and printed, we will share a copy of the book with those who have chosen to share their experiences. Let us together raise the average above the average.

*Grateful acknowledgements to . . .*

- Mr. Banarsi Lal Gulati
- Mr. G.R. Gupta
- Mr. Inderjit Singh
- Mr. Maharaj Krishen
- Mr. S.L. Malik
- Mr. I.N. Mehra
- Mr. S.K. Mehta
- National Productivity Council
- Mr. J.K. Parker
- Mr. M.M. Talwalkar
- Dr. Zal S. Tarapore

. . . *For their very valuable help.*

# Section 1

*A little bit better . . .*

**IDEAS THAT SAVE**

*at*

**Escorts Limited**  
FARM EQUIPMENT DIVISION

*By*

PROMOD K. BATRA  
Manager  
Systems and Projects

**A CONFESSION :**

We do not claim originality for necessarily  
all the ideas contained in this section.  
These form a connoisseur's choice from  
all sorts of places—from dust bins to  
jewel boxes.

***Thank You !***

- **MR. C. K. HAZARI**  
*Joint Managing Director*  
**ESCORTS LIMITED**

**For your permission to print and for suggesting the format.**

- **MR. MADAN AGARWAL**  
*Vice President*  
**ESCORTS LIMITED**

**For your encouragement and guidance all along.**

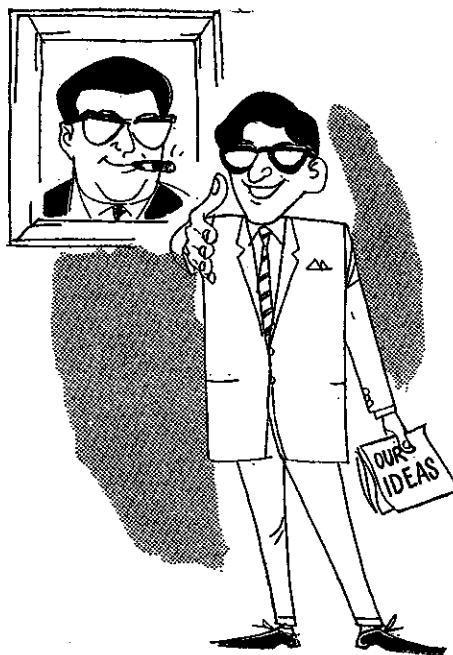
- **MR. AMARJIT SINGH**  
*Resident Director*  
**ASSOCIATED CEMENT COMPANIES LIMITED**  
**NEW DELHI**

**For the first idea - "To eliminate the mail despatch register".**





## OBJECTIVES



### FOR READERS :

- You have paid handsomely for this book. And, therefore, genuine and sincere efforts have been made to enable you to instantly transplant some of these action ideas into your business.
- This book did not come out of an ivory tower. Neither, it is an academic preachment of what and how to do. Instead, it is a fast moving, concise, documented report on how savings were indeed effected. This book is practical and you can set your teeth in it.

### FOR ESCORTS :

- A humble beginning has been made to tell what useful ideas have been developed. It is hoped that others will take the lead from such like 'disclosures' ! And then this will have the snow ball effect.

### FOR THE AUTHORS :

- To recover the writing, cartooning and printing costs and some plus ! Part of this plus will go in for the next book !!



**THE MISER WAY WE TAKE...**

Wise people have said ...

'TO DO A JOB—THERE MUST BE A BETTER WAY' :

And the last ten year action research has enabled us to find a little bit better way. We call it . . . . .

"THE MISER WAY".



The Miser Way states that any job can be

•• Merged into another job or	M	
•• Improved or	I	
•• Simplified or	S	WAY TO SAVINGS !
•• Eliminated or	E	
•• Reduced	R	

Further we have developed a rule of the thumb which states...

<i>If a job is ..year old</i>	<i>Try for</i>	<i>A Few Examples</i>	<i>Remember Symbols</i>
One	Merging it	Delivery Challan, Forms, Receipt Report, Acknowledgement of Orders, Preparing of Bills.	
Two	Improving it	Order becomes Bill, Records Retention and Destruction, Prepunching, Honour Stationery System, Cheque and C form, Bills ready before goods go, Price lists, Tags.	
Three	Simplifying it	Order form, Reminder system, Rounding of Rupees, Ever ready to go cases.	
Four	Eliminating it	Packing List, Mail Receipt and Despatch Registers, Covering Letters, Pay-in-Slip, Hundi, Discount Calculations, Official Receipt, Bin Cards, Typing of Bills.	
Five	Reducing it	Back-order Processing, Routing of Correspondence, Peons, Signing of Bills, Countings.	

and, therefore, after five years—you should not have any job !



## THE PRINCIPLES WE FOLLOW...

There must be  
a **BETTER WAY**

or

There must be  
a **BETTER IDEA**

- A rupee saved is a rupee earned. To earn a single rupee, you have to have a sales volume of ten rupees or more. *A single rupee saving is equal to a ten rupee sale.*
- Again, a sale is a one-time sale. *A saving on the other hand is a repetitive saving.*
- Furthermore, for a sale you have to depend on others. For a saving you have to depend only on yourself, your ability to observe, think and implement.
- Remember—one rupee saved per day is equal to 365 rupees saved per year. To make this much of net profit, one has to have an additional sale of Rs. 3,650 !

Do not make the **BEST**  
the enemy of **BETTER !**

or

Do not wait for the Best Idea  
Implement the 'Better' Idea !

- It is self explanatory and quite important to keep it in mind always.
- Many times it so happens that in our anxiety to have the "best"—even the "better" is forgotten. Experience has taught us that if we implement the "better"—in nine out of ten cases it would lead us to "still better" and hopefully to "the best" eventually !

If you have a rupee and I have another,  
And we swap, we have only one rupee each.  
If you have a **BETTER IDEA** and I have another,  
And we swap, we have two **BETTER IDEAS** each.

- Needs no explanation ! And we can vouch that it works beautifully !!
- No idea should be kept confidential because those who want it will get it anyhow ! Why not give it on your own and nine out of ten chances are that the other person will give you too.



## BACK GROUND INFORMATION

### ESCORTS LIMITED

- Started ... 1944
- Sales 1972 ... 42 Crores
- Major Products ... Escort & Ford Tractors, Rajdoot Motor Cycles & Scooters, Mahle Pistons, Goetze Rings & F & S Shock Absorbers.
- Employees ... 6,000

- Volume of Paper Work  
(Farm Equipment Division—Spare Parts Department)

Name of Document	Annual Volume	Average Items per Order	Total
Stock Order	2,400	90	2,16,000
Rush/Supplementary Orders	12,000	7	84,000
			3,00,000
Release Advices	15,600		
Bills	12,000		
Cash Memos	2,400		
Debit/Credit Notes	1,200		

- Cost Per Minute

- Days in a year 365
- Less non-working days 100 Sunday, holidays and leave etc.
- Working days 265

- Minutes in a working day 480
- Less non-working minutes 30 Tea, gossip etc.
- Working Minutes 450

- Effective working minutes per year  
 $265 \times 450 = 1,19,250$  say 1,20,00 minutes

- Say, basic pay Rs. 1,200 per year
- Overheads 100% Rs. 1,200
- Rs. 2,400 or 2,40,000 Paise

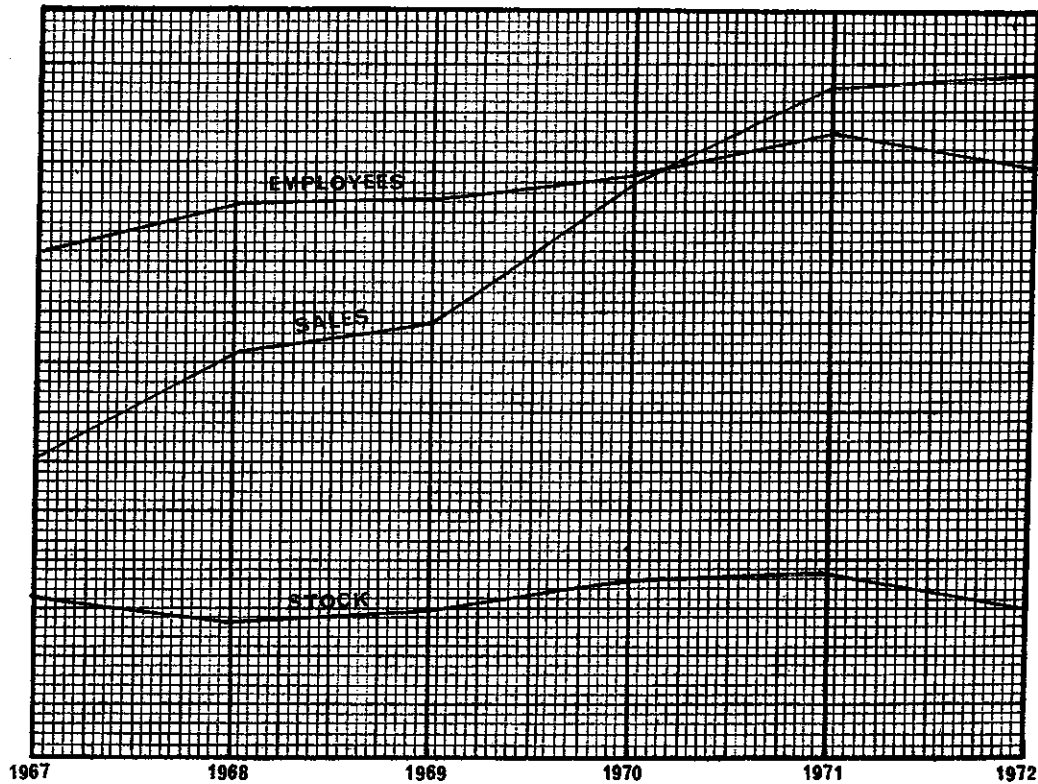
- Therefore

An employee getting Rs. 100 as basic pay would cost 2 P. per minute  
 Rs. 1000 as basic pay would cost 20 P. per minute  
 Rs. 2000 as basic pay would cost 40 P. per minute  
 And for a woman employee — add 20% to the above figures.

- Now, overheads, will vary from Company to Company and from Person to Person but the above figures are given to establish the POINT only. Savings indicated in this REPORT have been worked on the basis given above.

**IDEAS  
THAT  
SAVE**

**BACK GROUND INFORMATION (Contd.)**



*IDEAS CONTAINED IN HERE HAVE MADE THE ABOVE CURVES POSSIBLE !*



- The Ultimate Objective Of Any Paper Simplification Must Be ...
- To Achieve The Above i.e.
- Receiving of Orders, Sending of Bills and Receiving of Moneys.



*A LITTLE BIT BETTER IDEAS*

<i>Idea No.</i>	<i>Better Ideas</i>	<i>Annual Savings</i>
<b>THE STOCK ORDER PAD</b>		<b>Rs.</b>
B- 1.	DEALER'S SPARE PARTS PERFORMANCE	7,200
B- 2.	SUGGESTED ORDER AND ANALYSIS FORM	9,600
B- 3.	BACK-ORDER PROCESSING	12,000
B- 4.	ORDER FORM	7,200
B- 5.	PARTS CATALOGUE AND PRICE LIST	7,200
B- 6.	DELIVERY CHALLAN	16,800
B- 7.	PACKING LIST	9,600
B- 8.	BEST STOCK ORDER PAD AWARD	8,800
B- 9.	ORDER BECOMES THE BILL	14,400
B-10.	THE SUGGESTION PAGE	7,200
<b>OFFICE</b>		
B-11.	MAIL ROOM ACTIVITIES	20,000
B-12.	ROUTING OF CORRESPONDENCE	15,000
B-13.	AUTOMATIC REMINDER SYSTEM	7,500
B-14.	RETENTION OF RECORDS (BINDING)	5,000
B-15.	RECORDS DESTRUCTION	7,500
B-16.	PRE-PUNCHING	7,500
B-17.	HONOUR SYSTEM IN STATIONERY	5,000
B-18.	BUSINESS AND GOVERNMENT FORMS	25,000
B-19.	OFFICE TABLES	5,000
B-20.	PEONS	7,500



## CONTENTS (Contd.)

<i>Idea No.</i>	<i>Better Ideas</i>	<i>Annual Savings</i>
<b>ACCOUNTS</b>		
		Rs.
B-21.	COVERING LETTERS	10,000
B-22.	PAY-IN-SLIP	5,000
B-23.	HUNDI/DRAFT	5,000
B-24.	DISCOUNT CALCULATIONS	15,000
B-25.	ROUNDING OF RUPEES	8,000
B-26.	OFFICIAL RECEIPT	5,000
B-27.	SIGNING OF BILLS	8,000
B-28.	CHEQUE & 'C' FORM	5,000
B-29.	BILLS READY BEFORE GOODS GO	20,000
B-30.	PRICE LISTS	5,000
<b>STORES</b>		
B-31.	BIN CARDS	10,000
B-32.	PACKING LIST	7,000
B-33.	TAGS	20,000
B-34.	COUNTINGS	12,000
B-35.	EVER READY TO GO SPARE PARTS	3,000
B-36.	RECEIPTS REPORTS	5,000
B-37.	CLAIMS	3,000
B-38.	GATE PASS	3,000
B-39.	PACKING & FORWARDING CHARGES	2,000
B-40.	PERPETUAL INVENTORY SYSTEM	5,000
<b>GENERAL</b>		
B-41.	ACKNOWLEDGEMENT OF ORDERS	7,000
B-42.	DELIVERY CHALLAN (RELEASE ADVICE)	12,000
B-43.	TELE LETTERS	Better Public Relations
B-44.	TYPING OF BILLS	20,000
B-45.	BACK-ORDER PROCESSING	5,000
B-46.	FIELD FLASH	10,000
B-47.	MINI MANUAL	Goodwill
B-48.	REPORTS	5,000
B-49.	ILLUSTRATED CATALOGUES	6,000
B-50.	EXCHANGE OF IDEAS	More Ideas

### Remember :

(A word of caution in regard to Annual Savings)

Costs are related to volume of work. Therefore, say elimination of mail despatch register in one company may save Rs. 1,000 per year and in a large company even Rs. 10,000 or more per year. So do not fuss over the figures given in here. We will agree to yours. Go after the idea—implement it and do not get bogged down with details.



**THE BEST STOCK ORDER PAD AWARD**

The prize piece is the Stock Order Pad. Over a period, nearly 1000 hours have been spent in improving it and improving it further. And this effort alone has given an estimated *annual savings of over Rs. 1,00,000 per year*. It reached its present stage after about ten step-by-step improvements (2,400 Stock Orders with an average of 90 items per order i.e. 2,16,000 items are processed annually). See Specimen A.

You may or may not have a Stock Order Pad in your business but you will have the operations involved in a Stock Order in one form or another. For example, say, in a manufacturing or a processing concern where hundreds of items are required to make or assemble a product. The follow-up of the items to the production line can be conveniently and economically done through application of the principles contained in Stock Order Pad.

<i>Idea No.</i>	<i>Better Idea</i>	<i>The Way</i>	<i>Annual Savings</i>
-----------------	--------------------	----------------	-----------------------

<b>B-1 ■ Dealers Spare Parts Performance (Thermometer)</b>	<b>Improved</b>	<b>Rs. 7,200</b>
------------------------------------------------------------	-----------------	------------------

- Dealer fills in population of the tractors in his area, value of stocks and annual sales.
- He then arrives at per tractor value of stocks and sales. Our experience tells us that these figures should be Rs. 250 and Rs. 750 per tractor respectively. This will give the dealer 1 to 3 ratio. Performance below and above these figures indicate danger !
- Similarly, in service our thermometer is service revenue earned per tractor.
- In tractor sales, however, our thermometer is the percentage of the market share, in other words, in an area the percentage of our tractors sold to the total of all models of tractors including our tractors.

<b>B-2 ■ Suggested Order and Analysis Form</b>	<b>Improved</b>	<b>Rs. 9,600</b>
------------------------------------------------	-----------------	------------------

- As it lists the Fast Moving parts, dealer reviews regularly what he should have to maximise spare parts sales with minimum inventories. Further, the dealer can fill in part-by-part past six months sales, in stock, back-order quantities with individual and total values. Based on this information he can place order for each item as required. He is unlikely to forget to order some parts. It also eliminates hand writing or typing of items.





GENUINE SPARE PARTS

**STOCK ORDER PAD**  
FOR FAST MOVING PARTS

# KEEP HIM SATISFIED!

SPECIMEN 'A'



Merged

Original Stock Order Pad contains 30 pages in triplicate. Each Page has 30 items.

Front Cover Page, Back Inner and Outer Pages contain, 'SALES MESSAGES' which change from time to time

Stock Order Pad is printed twice a year when certain items are deleted or added and at the same time prices are brought up to date.



# THE TIME FOR ACTION IS **NOW!**

**HOW TO FILL IN THIS STOCK ORDER PAD :—**

Read the following carefully before you start filling this Stock Order Pad :-

Please make sure that the following is filled-in properly, completely and accurately :

1. **ACKNOWLEDGEMENT PAGE :** Please very carefully fill-in each and every line and column in this page. All columns and lines are self explanatory. Any error in this page would reflect in the Marks given to you and you may lose your award and F.O.R. Destination facility. Responsible party should sign on the Acknowledgement Page and last page of the order in ink.
2. Fill-in the columns (to be filled by dealer) accurately from the Cardex System maintained at your end :
  - a) the quantity sold in the past six months
  - b) "In stock" with you
  - c) Back-Order Details
  - d) quantity ordered.
3. a) **BACK-ORDER DETAILS :** In Back-Order details fill-in the quantity which is on back-order with us month-wise. Un-supplied Spare Parts are put into our Back-Order System which will NOT be cancelled at dealer's request. Currency of Back-Orders is one year from the date of the order.
  - b) Top line i.e. J, M, M, J, S, N represents January, March, May, July, September and November i.e. when Stock Order Pads are due from our Dealers in the North Zone. Similarly F, A, J, A, O, D represents February, April, June, August, October and December.
  - c) We would be sending you the blank Stock Order Pads. You would be filling the Back-Order columns from the bill copy of your previous Stock Order Pad which you would always receive from us prior to the receipt of new Stock Order Pad. Moreover, whenever this is not available - you would be filling these columns from your own cardex.
  - d) For example - we would be sending you the blank pads by 20th May to the dealers in South, East and West Zones. Now the Back-order columns in this pad can be filled either from your cardex or from your earlier Stock Order of April - which comes to you with your copy of the bill. Also, for example, Front Fork Assembly - for the month of June due Stock Order Pads - we would send to you by 20th May the blank Stock Order Pads. Say, you have filled 2 under July and 1 under November. This would mean that total 3 Front Fork Assemblies are on Back-Order with us i.e. 2 were for the July Stock Order and 1 for the November Stock Order of 1969. Please note that for the filling of Back-Orders - we have allocated 20 Marks.
  - e) After the months we have Back-order total column in which you will mention the total quantity on back-order with us for each part.
  - f) Quantity in "e" above is to be multiplied by Net price and to be put into the Back-Order Value column.
4. **ORDER VALUE** column to be filled by multiplying quantity in quantity ordered column with Net price of each part.
5. Now when you will total the Back-Order value column you will get the value of Back-orders on us. Similarly when you will total the Order Value column you will get the value of the order. Both these figures will be very useful for proper planning and thus providing maximum availability of parts at minimum investment.
6. Any Spare Parts not included in the Stock Order Pad may be included in the blank pages at the end of Stock Order Pad. Where Spare Parts under particular part numbers are not available but similar parts under other numbers are available supplies will be made of similar Spare Parts without reference to you.
7. Model Application Codes are :—A—Escort 37 B—27w C—325 D—47w E—335/328
8. **DO NOT WRITE ANYTHING UNDER "TO BE FILLED BY ESCORTS".**
9. Remove your copy after preparing order and mail balance of the pad intact.
10. Read "Our Mini Manual On Spares" specially the Ordering Procedures section.
11. Prices mentioned in this Stock Order Pad are subject to change without any prior notice and would be charged prevailing at the time of delivery/despatch.

**TO BE FILLED BY DEALER**

PHONE : 2711 (10 LINES)

GRAMS: SPAREPARTS



**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

From : Code No. \_\_\_\_\_  
M/s. \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_  
Destination for goods \_\_\_\_\_  
Order No. \_\_\_\_\_ Date \_\_\_\_\_  
Value of Back Order \_\_\_\_\_  
Value of Qty. Order \_\_\_\_\_



**STOCK ORDER PAD**

For the month of.....  
**ACKNOWLEDGEMENT PAGE**

Sent on : \_\_\_\_\_

Mode of Transport in order of preference : \_\_\_\_\_  
(Name of Transport Co. in case of Road) \_\_\_\_\_  
Banker's Name and Address : \_\_\_\_\_

Name of Stores Incharge \_\_\_\_\_ Dealer's Authorised Signatory \_\_\_\_\_  
Name : \_\_\_\_\_ Date : \_\_\_\_\_  
Vital statistics :

Population of the Product in your Area as on _____	Stock of Spare Parts of Product at your cost on _____	Average Spare Parts in Stock Per Machine	Sales of Spare Parts Last Calendar year at Nett Price	Purchase of Spare Parts from Jan. 1st this year	Average Purchase of Spare Parts per Machine in your area
Escort 37					
47w					
27w/C-325					
C-328/C-335					
TOTAL					

Actual Retail Sale (At Nett Price) (Omit 000)

Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL

**TO BE FILLED BY ESCORTS**

Our comments on this Stock Order Pad are as follows and you are requested to please go through them carefully. It would assist you in improving your Spare Parts business.

- 1) This Stock Order Pad received by due date.
- 2) Despatch instructions specific and Bank's Name & Address complete in Acknowledgement Page.
- 3) Vital Statistics filled.
- 4) Estimated/Actual Retail Sales filled in or not
- 5) Past 6 months sales column filled-in or not about
- 6) 'In Stock' column filled in or not about
- 7) Back-Order Details filled in or not about :
- 8) Quantity order column properly filled in or not about :
- 9) Order value column filled in or not about :
- 10) F.O.R. facility has been given after taking into consideration our above comments :
 

i) Packing, Cartage, Forwarding : (from 50 to 69)	Yes	No
ii) Insurance : (70-89)	Yes	No
iii) Freight : (90 & above)	Yes	No

MARKS Allocated ; Given	
15	
5	
10	
5	
10	
10	
20	
20	
5	
Total	100

Other comments if any \_\_\_\_\_

Remarks of Spare Parts Rep. : \_\_\_\_\_ Value of Order \_\_\_\_\_

Recd. on \_\_\_\_\_ Analysed by \_\_\_\_\_ Date \_\_\_\_\_ Given to Cardex \_\_\_\_\_

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_

Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_

Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_

Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

To expedite acknowledgement of the order, copy No. 1 will be returned to you with our comments

**ACKNOWLEDGEMENT PAGE — DEALER TO SPD TO DEALER**

**TO BE FILLED BY DEALER**

PHONE : 2711 (10 LINES)

GRAMS: SPAREPARTS



**ESCORTS LIMITED**

SPAREPARTS DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

From : Code No. \_\_\_\_\_  
 M/s. \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_  
 Destination for goods \_\_\_\_\_  
 Order No. \_\_\_\_\_ Date \_\_\_\_\_  
 Value of Back Order \_\_\_\_\_  
 Value of Qty. Order \_\_\_\_\_



**STOCK ORDER PAD**

For the month of \_\_\_\_\_  
**ACKNOWLEDGEMENT PAGE**

Sent on : \_\_\_\_\_

Mode of Transport in order of preference : \_\_\_\_\_  
 (Name of Transport Co. in case of Road) : \_\_\_\_\_  
 Banker's Name and Address : \_\_\_\_\_

Name of Stores Incharge \_\_\_\_\_ Dealer's Authorised Signatory \_\_\_\_\_  
 Name : \_\_\_\_\_ Date : \_\_\_\_\_

**Vital statistics :**

Population of the Product in your Area as on	Stock of Spare Parts of Product at your cost on	Average Spare Parts in Stock Per Machine	Sales of Spare Parts Last Calendar year at Nett Price	Purchase of Spare Parts from Jan. 1st this year	Average Purchase of Spare Parts per Machine in your area
Escort 37					
47w					
27w/C-325					
C-328/C-335					
TOTAL					

**Actual Retail Sale (At Nett Price) (Omit 000)**

Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL

**TO BE FILLED BY ESCORTS**

Our comments on this Stock Order Pad are as follows and you are requested to please go through them carefully. It would assist you in improving your Spare Parts business.

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  - 6) 'In Stock' column filled in or not about
  - 7) Back-Order Details filled in or not about :
  - 8) Quantity order column properly filled in or not about :
  - 9) Order value column filled in or not about :
  - 10) F.O.R. facility has been given after taking into consideration our above comments :
- |      |     |     |     |     |    |
|------|-----|-----|-----|-----|----|
| 100% | 80% | 60% | 40% | 20% | 0% |
| 100% | 80% | 60% | 40% | 20% | 0% |
| 100% | 80% | 60% | 40% | 20% | 0% |
| 100% | 80% | 60% | 40% | 20% | 0% |
| 100% | 80% | 60% | 40% | 20% | 0% |
- Total
- |     |    |
|-----|----|
| Yes | No |
| Yes | No |
| Yes | No |

MARKS Allocated ; Given	
15	
5	
10	
5	
10	
10	
20	
20	
5	
100	

Other comments if any \_\_\_\_\_

Remarks of Spare Parts Rep. : \_\_\_\_\_ Value of Order \_\_\_\_\_

Recd. on \_\_\_\_\_ Analysed by \_\_\_\_\_ Date \_\_\_\_\_ Given to Cardex \_\_\_\_\_  
 Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_  
 Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_  
 Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_  
 Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

**To expedite acknowledgement of the order, copy No. I will be returned to you with our comments**

**TO BE FILLED BY DEALER**

PHONE : 2711 (10 LINES)

GRAMS: SPAREPARTS



**ESCORTS LIMITED**

SPAREPARTS DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

From : Code No. \_\_\_\_\_

M/s. \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

Destination for goods \_\_\_\_\_

Order No. \_\_\_\_\_ Date \_\_\_\_\_

Value of Back Order \_\_\_\_\_

Value of Qty. Order \_\_\_\_\_



GENUINE SPARE PARTS

**STOCK ORDER PAD**

For the month of.....

**ACKNOWLEDGEMENT PAGE**

Sent on : \_\_\_\_\_

Mode of Transport in order of preference : \_\_\_\_\_

(Name of Transport Co. in case of Road) \_\_\_\_\_

Banker's Name and Address : \_\_\_\_\_

Name of Stores Incharge \_\_\_\_\_

Dealer's Authorised Signatory \_\_\_\_\_

Name : \_\_\_\_\_

Date : \_\_\_\_\_

Vital statistics :

Population of the Product in your Area as on _____	Stock of Spare Parts of Product at your cost on _____	Average Spare Parts in Stock Per Machine	Sales of Spare Parts Last Calendar year at Nett Price	Purchase of Spare Parts from Jan. 1st this year	Average Purchase of Spare Parts per Machine in your area
Escort 37					
47w					
27w/C-325					
C-328/C-335					
TOTAL					

Actual Retail Sale (At Nett Price) (Omit 000)

Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL

**TO BE FILLED BY ESCORTS**

Our comments on this Stock Order Pad are as follows and you are requested to please go through them carefully. It would assist you in improving your Spare Parts business.

- This Stock Order Pad received by due date.
- Despatch instructions specific and Bank's Name & Address complete in Acknowledgement Page.
- Vital Statistics filled.
- Estimated/Actual Retail Sales filled in or not
- Past 6 months sales column filled-in or not about
 

100%	80%	60%	40%	20%	0%
------	-----	-----	-----	-----	----
- 'In Stock' column filled in or not about
 

100%	80%	60%	40%	20%	0%
------	-----	-----	-----	-----	----
- Back-Order Details filled in or not about :
 

100%	80%	60%	40%	20%	0%
------	-----	-----	-----	-----	----
- Quantity order column properly filled in or not about :
 

100%	80%	60%	40%	20%	0%
------	-----	-----	-----	-----	----
- Order value column filled in or not about :
 

100%	80%	60%	40%	20%	0%
------	-----	-----	-----	-----	----
- F.O.R. facility has been given after taking into consideration our above comments :
 

	Total
i) Packing, Cartage, Forwarding : (from 50 to 69)	Yes No
ii) Insurance : (70-89)	Yes No
iii) Freight : (90 & above)	Yes No

MARKS Allocated ; Given	
15	
5	
10	
5	
10	
10	
20	
20	
5	
100	

Other comments if any \_\_\_\_\_

Remarks of Spare Parts Rep. : \_\_\_\_\_ Value of Order \_\_\_\_\_

Recd. on \_\_\_\_\_ Analysed by \_\_\_\_\_ Date \_\_\_\_\_ Given to Cardex \_\_\_\_\_

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_

Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_

Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_

Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

To expedite acknowledgement of the order, copy No. 1 will be returned to you with our comments

**ACKNOWLEDGEMENT PAGE — DEALER TO SPD TO FED**



TO BE FILLED BY DEALER										Figure-Item PART NO. PART NAME	QTY. MODEL APPLI- CATION	B. O.	LOCATION	CASE NO.	DESP.	GSSD PRICE NETT RS.	EXTENSION
PAST 6 MONTHS SALES	IN STOCK	BACK ORDER DETAILS						QTY. ORDERED	VALUE OF QTY. ORDERED RS.								
		J F	M A	M J	J A	S O	N D			BACK ORDER- TOTAL	B. O. VALUE RS.						
										1-1 7.01.01.0/1 Joint Cylinder Liner	As Reqd. A					1.90	
										1-1 7.01.01.0/2 Joint Cylinder Liner	As Reqd. A					3.35	
										1-1 7.01.01.0/3 Joint Cylinder Liner	As Reqd. A					4.20	
										1-2 7.01.02.0 Cylinder Liner	3 A					133.00	
										1-3 7.01.03.1 Stud	12 A					5.80	
										1-6 7.01.06.0 Washer	4 A					0.70	
										1-8-9 SPD-341.000 Main Bearing Set	1 Set A					126.00	
										1-8-9 SPD-342.010 Main Bearing Set 1st U/S	1 Set A					134.00	
										1-8-9 SPD-343.020 Main Bearing Set 2nd U/S	1 Set 5A					134.00	
										1-8-9 SPD-344.030 Main Bearing Set 3rd U/S	1 Set A					134.00	
										1-8-9 SPD.345.040 Main Bearing Set 4th U/S	1 Set A					146.00	
										1-13 7.01.13.0 Tab Washer	8 A					0.45	
										1-15a 3.01.15.0 Joint Sump	1 A					4.30	
										1-24 7.01.25.0 Dipstick	1 A					4.40	
										1-25 7.01.26.0 Trust Ring	3 A					13.50	
										1-30 7.01.31.0 Joint	1 A					1.20	
										1-31 7.01.32.0 Oil Seal	1 A					29.00	
										1-34 7.01.35.0 Oil Pressure pipe	1 A					9.20	
										2-3 7.02.03.0 Rocker Cover	3 A					11.90	
										2-4 7.02.04.0 Joint Rocker Cover	3 A					1.45	
										2-8-9 7.02.08.0/7.02.09.0 Shaft-Valve Rocker with Rivet	6 A					4.10	
										2-11-39 7.02.11.0/7.02.38.0 Shaft-Valve with Bush	6 A					31.00	
										2-12 7.02.12.0 Screw Rocker	6 A					0.75	
										2-13 7.02.13.1 Support Valve Rocker	3 A					14.50	
										2-14 7.02.14.0 Stud	3 A					0.80	
										2-15 7.02.15.1 Stud	3 A					1.40	
										2- SPD-941.000 Cylinder Head Assy.	1 A					290.00	
										2-18 7.02.18.0 Banjo Bolt Fine thread	3 A					6.30	
										2- 7.02.18.1 Banjo Bolt Course thread	5 A					6.30	
										2-21 SPD-542.000 Inlet Valve Set	1 Set A					28.20	
										2-22 SPD-543.000 Exhaust Valve Set	1 Set A					39.00	
										2-27 HDL 100 S 1053 Nozzle	3 A					33.50	
										2-34 7.02.33.0 Packing Collets	6 A					1.30	
										2-36 702.350 Nozzle Holder	3 A					62.70	





**...And Now you can Confidently say :-**

**YES, SIR, WE HAVE IT !**

**PLEASE . . .**

**DON'T LOSE A CUSTOMER  
FOR WANT OF A PART !**





- **Mail Receipt Register** has been eliminated. Under the new system, the inward mail reaches the concerned person almost half a day earlier and, therefore, the replies are out that much earlier. No record whatsoever is kept of inward mail except registered letters, telegrams and parcels. There has been no complaint in this regard for ten years now. 2,50,000 pieces of mail are received per year.
- **Mail Despatch Register** has also been eliminated ( five years ago ). The mail goes out one day earlier and, therefore, the replies and monies come in one day earlier. No, there are no adverse repercussions to-date ! 2,80,000 pieces of mail are sent out per year.
- **Numbering** of mail was eliminated after we eliminated the despatch register. This not only saves time of the mail room staff but allow the mail to go out that much faster. Also, record copies can be filed earlier as these do not have to be sent to the mail room. In the reference we have division's initials, file number and writer's initials along with date *i.e.* FED/101/PKB dated 24-6-1973.

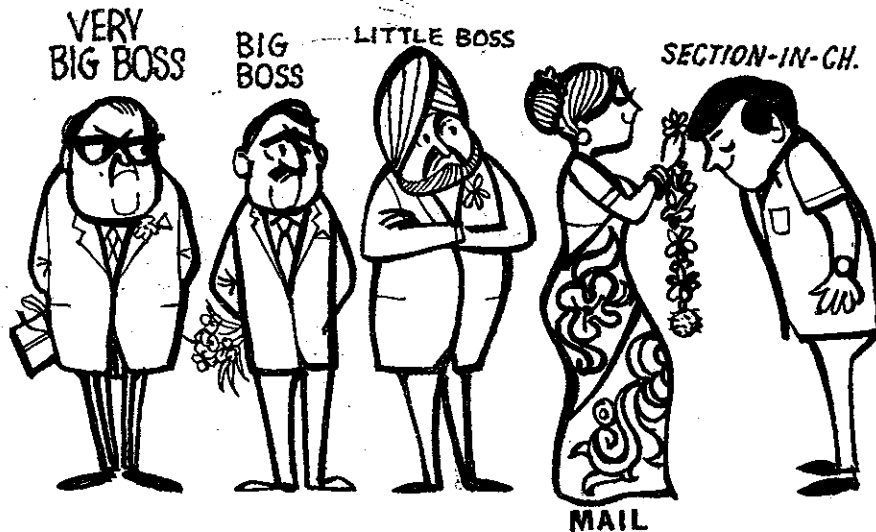


- **Postage Stamps** are not used at all. Instead a franking machine is used. Further, Rs. 9.99 Roneo Franking Machine is being used since 1968 for postage which gives any value of postage upto Rs. 9.99 in one pressing of the lever. With this machine, mail despatch register or keeping of postage account is not necessary at all. Prior approval of the auditors is essential.
- **Registered Letters Journal** was introduced which is issued by the Post Office. An ordinary register was being used to record outgoing registered letters. Earlier our man would spend many hours at the post office window to get the receipts of the registered letters. Next day he would give the receipts as well as the account of the monies he spent. The mail room supervisor had to "marry" the receipts in the register as well as account for the postage amount. Now, the supervisor merely records the letters in the journal as he was doing in the register plus figures out the postage and mentions it there. This journal alongwith the letters are sent out to the post office where the original page is kept and the duplicate is stamped. The amount is adjusted against our deposit. The duplicate in the register becomes our postage account as well. Incidentally, similar facility is available for telegrams as well i. e. Telegram Fund Account.
- **Pre-addressed Envelopes** : Bradma (addressograph machine) printed pre-addressed envelopes were finally introduced. Earlier, each stenographer/typist was typing his own envelopes. Typing of each envelope costed 10 P. Sometimes 2 or even 3 letters would go to a dealer from the same department. Typing the same address again and again can be no pleasure for any one.

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"Of all the damnable waste of human life, clerking is the worst. Fifty thousand entries a year that poor wretch makes and not ten of the fifty thousand ever referred to again." GEORGE BERNARD SHAW.

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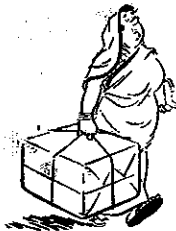


Before :



All inward and outward mail first went to the General Manager, Manager, Assistant Manager. This delayed papers going to the action table even by three days at times.

Now :



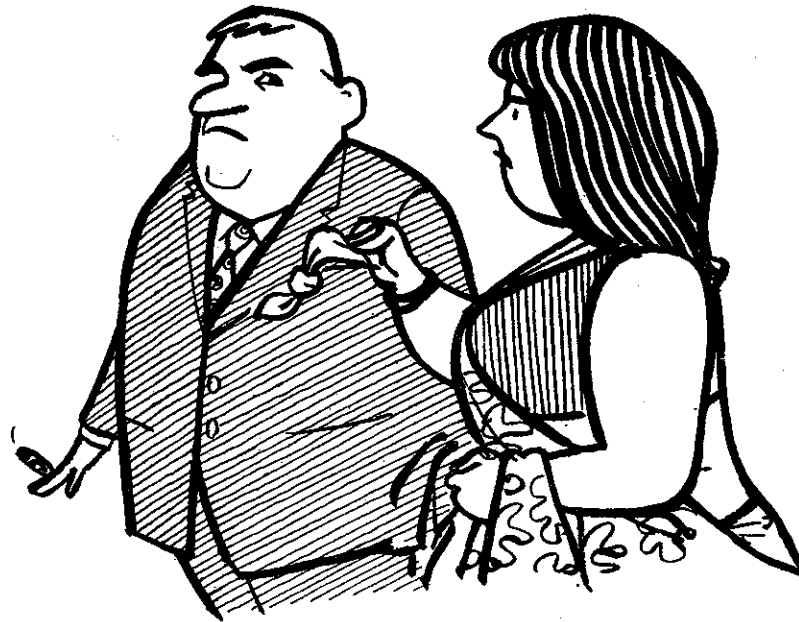
It was decided that the incoming mail should go directly to the section incharge who has to take the necessary action. Similarly, outward mail also goes now directly from the section-in-charge. The logic is that the officers can see the mail while being processed. Paper work is like any production line where the Production Manager goes daily just to watch the progress than doing the job himself. So why not the Paper Managers ?

Statistics, someone has said, are often used as a drunkard uses a lamp post — not to light his way but to support his instability.

IDEAS  
THAT  
SAVE

## AUTOMATIC REMINDER SYSTEM

B - 13



- An automatic reminder system is being followed both for inward and outward mail.
- And this is done through ordinary lever file having dividers dated 5th, 10th, 15th, 20th, 25th and 30th. This file is kept with the secretary.
- The officer decides on the incoming mail as to when he wants to take action. The secretary files it according to the date written on the paper. For the outward mail—the officer decides at the dictation time as to when the reminder has to go and this is done through an extra copy.
- On the reminder day the officer notes the action on each paper or gives another date and the secretary takes the required action.
- Under this system no paper remains "pending" either with the officer or secretary but only in the file. The person concerned is thus able to take timely action.

---

**Letters :** Inside address consists of name and station of the party. "Block" typing is used—everything starts from the left hand side which saves typists time. All correspondence including bills, circulars etc. have a reference starting with the initials of the division i.e. FED. In closing we write "Genuinely yours" which has a special meaning in Spare Parts business i.e. Genuine Spare Parts.

---

**Annual Savings : Rs. 7,500**

**Started : 1969**



- We find binding of records is a simple but a very useful idea. Records stay permanently in their seriality, stay fresh longer, can't be removed, and are easy to be referred to, and well preserved.
- For instance, at one year closing—our auditors found that a particular bill was missing. It took 3 people half a day to find it! We decided there and then to start the binding of records which require reference at a later date.
- We get the following bound :
  - Bills, Cash Memos, Debit and Credit Notes, Internal Bills, Receipt Reports, Despatch Advices, Purchase Orders, Bills received, Vouchers etc. As soon as they are 100—we get them bound.
  - A binder comes to us every 1st and 3rd Monday and charges us Rs. 1.50 per book.
  - There was no resistance. Our accounts people were very happy and for a change, smiled at the expense!
  - No time is lost in hunting for the missing documents and reference to the documents is very quick. Time is saved as no repairs to documents are required which may be necessary if documents are lying loose. And our old records look like a library.
  - Filing Important Documents is done in transparent PVC pockets which can hold 10 to 15 sheets and 20 such pockets bound in a file. Inserting and removing papers is very convenient. An additional precautionary measure is the use of edge binding machine (generally used in the drawing offices) which runs a tape on all the sides of the important documents. Licences is a very good example which can be "filed" under this expensive manner. Another system is "SKIN Packaging" though this does not have the advantage of inserting and removing the papers.
  - Filing Cabinets were thrown out in 1968! It is more convenient and economical to use lever files and keep them in conventional steel racks—10' high—Godrej type. Top two shelves are earmarked for the files which are referred to very occasionally.





AH!



- At the end of the year, records not required, (according to our auditor's approved list in regard to retention of documents), are destroyed. This annual house cleaning has made reference a very easy job. But it can be a continuous process too.
- Retention life of documents was determined in consultation with Company Central Accounts, Auditors and the Legal Department. All documents are now stored in accordance with this plan.
- Initially, there were objections and fears in the minds of the people and they had "in case" fears. When specifically asked for instances, there was no answer. To provide adequate checks, items to be destroyed are listed in a register. A manager initials such entries before records can be destroyed.
- The retained records are kept as if it is a library. And, then, there is savings in office storage space.

•••••  
• **OVERHEAD (!!)** **BEFORE BURNING** •  
• **THESE PAPERS,** •  
• **LET ME** •  
• **MAKE SURE** •  
• **THEY'RE IN** •  
• **ALPHABETICAL ORDER** •  
•••••



## PRE-PUNCHING

B - 16



We pre-punch all our forms and other papers except Letter Heads right at the printing stage, thus eliminating the punching operation done at filing stage at our as well as our dealer's end. It amounts to almost 1,00,00,000 punches per year!

We were able to free the filing assistant from the drudgery of punching papers. This enabled him to keep his filing uptodate.

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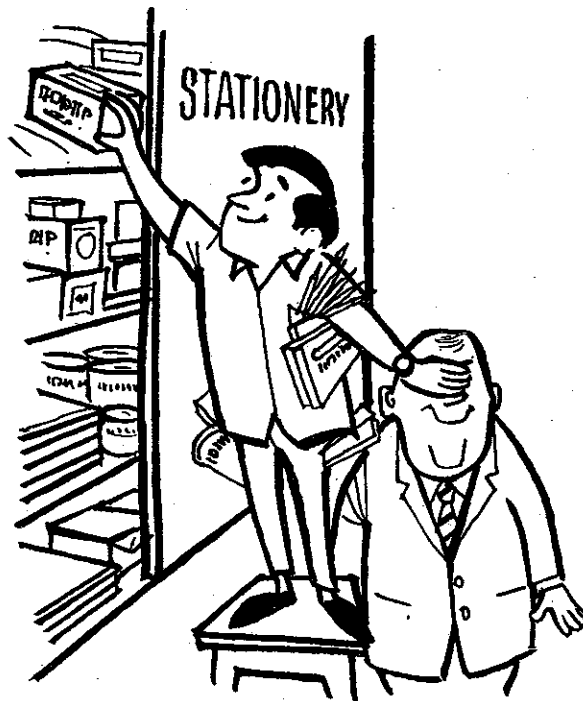
"Dr. Robert Sobel, Associate Professor of History at Hofstra University, says that the British created a civil service job in 1803 calling for a man to stand on the cliffs of Dover with a spyglass. He was supposed to ring a bell if he saw Napoleon coming. The job was only abolished in 1945."

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## HONOUR SYSTEM IN STATIONERY

B - 17



- "Honour System" in stationery is used. Any staff member can help himself with whatever he requires of the stationery item. No record is, therefore, kept of the issues. This system has been working quite satisfactorily. Every one is happy about it. No, *no* pilferage! Only gain of goodwill !!
- We used to ask for stubs of old pencils. Accidentally we came to know that some smart persons on receipt of new pencils would break them and return the stubs for more new pencils!
- Personally we believe that efforts to save in this area backfires.

Annual Savings : Rs. 5,000

Started : 1970

**BUSINESS FORMS**

- Please refer to attached Bill and Rush/Supplementary Order Forms. The forms bring out the following and this applies to every other form :

1. Standard size of 11" × 8½"
2. Pre-punched
3. Colour Scheme
  1. White as Party's copy
  2. Yellow as Record copy
  3. Pink as Accounts copy and
  4. Green as Miscellaneous
4. Name and address details in the left hand corner. "To" or "From" and the reference details in the middle. Name, number and date of document in the right hand corner.



5. Forms are printed vertically and very rarely horizontally.
6. Form to be filled by hand are duly lined (Specimen C) and those that are to be typed are not lined at all (Specimen B). Spacing and line arrangement is such that the typist does not have to re-align.
7. The forms start right from the top—so that conventional 2" space is not wasted.
8. Forms are received from the printers in the pad form—25 sets in each pad.

- In addition, the following has been done :—

- 1) There is one continuation sheet for all the forms.
- 2) The numbered forms are in pad form instead of in a book form. This way the record copy—yellow one—goes to a lever file and as soon as these are hundred—they are bound in a book. Earlier in the book system—the "used" books took more space and looked ugly.
- 3) Two size of letter heads 11" × 8½" and 5½" × 8½" thus using one size of envelope.
- 4) There were separate order forms for each Product. Separate for Rush and Supplementary. And again, 4 copies if prepared by the dealer and 4 copies if the office prepared. All these (12) were merged into one—Specimen C.
- 5) There was separate form for debit note (black ink) and credit note (red ink). It became Debit/Credit Note and size increased to the standard size of 11" × 8½".



**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD  
 FARIDABAD (HARYANA)

Tegd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

**B I L L**

No. : SPD/

DATE

YOUR REFERENCE :

OUR REFERENCE :

L.S.T. No. GRG-III-7269  
 C.S.T. No. GRG-CST-3790

Carriers : From : FARIDABAD To :  
 R/R No. & Date : Pkgs. Freight Rs. : To Pay/Paid. Weight :  
 Insured with : **M/S. NEW INDIA ASSURANCE CO. LTD.** Decl. No. & Date CST No :  
 Connaught House, Connaught Place, New Delhi. Open Policy No. : 253100139

**PAYMENT :  DIRECT  DOCUMENTS THROUGH BANK  CHEQUE ATTACHED REGISTERED**

The Manager,

We take pleasure in enclosing herewith the above documents which may please be delivered to the above referred party against payment mentioned below i.e. Total amount payable on the following terms and conditions :-

1. Collect Form 'C' duly completed in all respect or alternatively 7% additional Sales-Tax on the Net amount of Bill (i.e. Item No. 1) should be charged.
2. If documents are not retired **IMMEDIATELY** when presented please collect interest at 12% p.a.
3. Your collection and remittance charges are to be borne by the drawees.
4. Payment should be sent by Non-Negotiable Demand Draft or Bankers Cheque payable at NEW DELHI in the name of "Escorts Limited, Spareparts Division." and to be sent to Farm Equipment Division, 18/4, Mathura Road, Faridabad (Haryana).

Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

**SPECIMEN 'B'**



D E S C R I P T I O N	Merged AMOUNT.
-----------------------	----------------

- |                                                                        |                                                                                                 |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                     |
| 2. Add 3% Central Sales Tax                                            | .. Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL |
| 3. Add 1% Forwarding Charges                                           |                                                                                                 |
| 4. Labour Charges                                                      | .. Format similar to other forms.                                                               |
| 5. Freight/Postage                                                     |                                                                                                 |
| 6. Add Insurance                                                       |                                                                                                 |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. & O. E.

Prepared By :

Checked By :

In case where Bills are sent directly, please forward to us immediately Declaration Form 'C'/D' in duplicate, if applicable, duly completed in support of this BILL as required under the Central Sales-Tax Act. Should you fail to submit this Declaration Form within 30 days of the date of this bill, you will be charged additional Tax involved without any reference to you.

For **ESCORTS LIMITED**  
 Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**

**BANK/PARTY'S COPY**

Authorised Signatory



**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD  
 FARIDABAD (HARYANA)

Regd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

**B I L L**

No. : SPD/

DATE

YOUR REFERENCE :

OUR REFERENCE :

L.S.T. No. GRG-III-7269  
 C.S.T. No. GRG-CST-3790

Carriers : From : FARIDABAD To :  
 R/R No. & Date : Pkgs. Freight Rs. : To Pay/Paid. Weight :  
 Insured with : **M/S. NEW INDIA ASSURANCE CO. LTD.** Decl. No. & Date CST No :  
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Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

**SPECIMEN 'B'**



**D E S C R I P T I O N**

Merged

**A M O U N T**

- |                                                                        |                                                                                                  |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                      |
| 2. Add 3% Central Sales Tax                                            | .. Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL. |
| 3. Add 1% Forwarding Charges                                           |                                                                                                  |
| 4. Labour Charges                                                      | .. Format similar to other forms.                                                                |
| 5. Freight/Postage                                                     |                                                                                                  |
| 6. Add Insurance                                                       |                                                                                                  |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. & O. E.

Prepared By :

Checked By :

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For **ESCORTS LIMITED**  
 Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**

**PARTY'S COPY**



**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD  
 FARIDABAD (HARYANA)

Regd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

YOUR REFERENCE :

OUR REFERENCE :

**B I L L**

No. : SPD/

DATE

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4. Payment should be sent by Non-Negotiable Demand Draft or Bankers Cheque payable at NEW DELHI in the name of "Escorts Limited, Spareparts Division." and to be sent to Farm Equipment Division, 18/4, Mathura Road, Faridabad (Haryana).

Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

**SPECIMEN 'B'**



**D E S C R I P T I O N**

Merged

**A M O U N T**

- |                                                                        |                                                                                                 |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                     |
| 2. Add 3% Central Sales Tax                                            | .. Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL |
| 3. Add 1% Forwarding Charges                                           |                                                                                                 |
| 4. Labour Charges                                                      | .. Format similar to other forms.                                                               |
| 5. Freight/Postage                                                     |                                                                                                 |
| 6. Add Insurance                                                       |                                                                                                 |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. & O. E.

Prepared By :

Checked By :

In case where Bills are sent directly, please forward to us immediately Declaration Form 'C'/D' in duplicate, if applicable, duly completed in support of this BILL as required under the Central Sales-Tax Act. Should you fail to submit this Declaration Form within 30 days of the date of this bill, you will be charged additional Tax involved without any reference to you.

For **ESCORTS LIMITED**  
 Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**

**PARTY'S COPY**

Authorised Signatory



**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
19/6, MATHURA ROAD  
FARIDABAD (HARYANA)

Regd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

YOUR REFERENCE :

OUR REFERENCE :

**B I L L**

No. : SPD/

DATE

L.S.T. No. GRG-III-7269  
C.S.T. No. GRG-CST-3790

Carriers : From : FARIDABAD To :  
R/R No. & Date : Pkgs. Freight Rs. : To Pay/Paid. Weight :  
Insured with : **M/S. NEW INDIA ASSURANCE CO. LTD.** Decl. No. & Date CST No :  
Connaught House, Connaught Place, New Delhi. Open Policy No. : 253100139

**PAYMENT :  DIRECT  DOCUMENTS THROUGH BANK  CHEQUE ATTACHED **REGISTERED****

The Manager,

We take pleasure in enclosing herewith the above documents which may please be delivered to the above referred party against payment mentioned below i.e. Total amount payable on the following terms and conditions :-

1. Collect Form 'C' duly completed in all respect or alternatively 7% additional Sales-Tax on the Net amount of Bill (i.e. Item No. 1) should be charged.
2. If documents are not retired **IMMEDIATELY** when presented please collect interest at 12% p.a.
3. Your collection and remittance charges are to be borne by the drawees.
4. Payment should be sent by Non-Negotiable Demand Draft or Bankers Cheque payable at NEW DELHI in the name of "Escorts Limited, Spareparts Division." and to be sent to Farm Equipment Division, 18/4, Mathura Road, Faridabad (Haryana).

Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

SPECIMEN 'B'



DESCRIPTION

Merged

AMOUNT

- |                                                                        |                                                                                                  |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                      |
| 2. Add 3% Central Sales Tax                                            | .. Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL. |
| 3. Add 1% Forwarding Charges                                           |                                                                                                  |
| 4. Labour Charges                                                      | .. Format similar to other forms.                                                                |
| 5. Freight/Postage                                                     |                                                                                                  |
| 6. Add Insurance                                                       |                                                                                                  |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. &amp; O. E.

Prepared By :

Checked By :

In case where Bills are sent directly, please forward to us immediately Declaration Form 'C'/D' in duplicate, if applicable, duly completed in support of this BILL as required under the Central Sales-Tax Act. Should you fail to submit this Declaration Form within 30 days of the date of this bill, you will be charged additional Tax involved without any reference to you.

For **ESCORTS LIMITED**  
Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**





**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD  
 FARIDABAD (HARYANA)

Regd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

YOUR REFERENCE :

OUR REFERENCE :

**B I L L**

No. : SPD/

DATE

L.S.T. No. GRG-III-7269  
 C.S.T. No. GRG-CST-3790

Carriers :

From : FARIDABAD

To :

R/R No. & Date :

Pkgs.

Freight Rs. :

To Pay/Paid. Weight :

Insured with : **M/S. NEW INDIA ASSURANCE CO. LTD.**  
 Connaught House, Connaught Place, New Delhi.

Decl. No. & Date  
 Open Policy No. : 253100139

CST No :

**PAYMENT :  DIRECT  DOCUMENTS THROUGH BANK  CHEQUE ATTACHED  REGISTERED**

The Manager,

We take pleasure in enclosing herewith the above documents which may please be delivered to the above referred party against payment mentioned below i.e. Total amount payable on the following terms and conditions :-

1. Collect Form 'C' duly completed in all respect or alternatively 7% additional Sales-Tax on the Net amount of Bill (i.e. Item No. 1) should be charged.
2. If documents are not retired **IMMEDIATELY** when presented please collect interest at 12% p.a.
3. Your collection and remittance charges are to be borne by the drawees.
4. Payment should be sent by Non-Negotiable Demand Draft or Bankers Cheque payable at NEW DELHI in the name of "Escorts Limited, Spareparts Division." and to be sent to Farm Equipment Division, 18/4, Mathura Road, Faridabad (Haryana).

Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

**SPECIMEN 'B'**



**D E S C R I P T I O N**

Merged

**A M O U N T**

- |                                                                        |                                                                                              |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                  |
| 2. Add 3% Central Sales Tax                                            | Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL |
| 3. Add 1% Forwarding Charges                                           |                                                                                              |
| 4. Labour Charges                                                      | Format similar to other forms.                                                               |
| 5. Freight/Postage                                                     |                                                                                              |
| 6. Add Insurance                                                       |                                                                                              |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. & O. E.

Prepared By :

Checked By :

In case where Bills are sent directly, please forward to us immediately Declaration Form 'C'/'D' in duplicate, if applicable, duly completed in support of this BILL as required under the Central Sales-Tax Act. Should you fail to submit this Declaration Form within 30 days of the date of this bill, you will be charged additional Tax involved without any reference to you.

For **ESCORTS LIMITED**  
 Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**

**ACCOUNTS COPY**

Authorised Signatory



**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
19/6, MATHURA ROAD  
FARIDABAD (HARYANA)

Regd. Off. : Escorts House, Roshanara Road, Delhi-110007

TO :

YOUR REFERENCE :

OUR REFERENCE :

**B I L L**

No. : SPD/

DATE

L.S.T. No. GRG-III-7269  
C.S.T. No. GRG-CST-3790

Carriers :

From : FARIDABAD

To :

R/R No. & Date :

Pkgs.

Freight Rs. :

To Pay/Paid. Weight :

Insured with : **M/S. NEW INDIA ASSURANCE CO. LTD.**  
Connaught House, Connaught Place, New Delhi.

Decl. No. & Date  
Open Policy No. : 253100139

CST No :

**PAYMENT :  DIRECT  DOCUMENTS THROUGH BANK  CHEQUE ATTACHED REGISTERED**

The Manager,

We take pleasure in enclosing herewith the above documents which may please be delivered to the above referred party against payment mentioned below i.e. Total amount payable on the following terms and conditions :-

1. Collect Form 'C' duly completed in all respect or alternatively 7% additional Sales-Tax on the Net amount of Bill (i.e. Item No. 1) should be charged.
2. If documents are not retired **IMMEDIATELY** when presented please collect interest at 12% p.a.
3. Your collection and remittance charges are to be borne by the drawees.
4. Payment should be sent by Non-Negotiable Demand Draft or Bankers Cheque payable at NEW DELHI in the name of "Escorts Limited, Spareparts Division." and to be sent to Farm Equipment Division, 18/4, Mathura Road, Faridabad (Haryana).

Please ask for our further instructions if the Bill is not paid within 10 days from the date of presentation.

PART NO.	QTY.	RATE	EXTENSION	PART NO.	QTY.	RATE	EXTENSION
----------	------	------	-----------	----------	------	------	-----------

**SPECIMEN 'B'**



**D E S C R I P T I O N**

Merged

**A M O U N T**

- |                                                                        |                                                                                                 |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1. Spareparts supplied as per list attached with Dealer's copy of Bill | Includes letter to the bank                                                                     |
| 2. Add 3% Central Sales Tax                                            | .. Becomes covering letter to the copy of the Processed Order and, therefore, this becomes BILL |
| 3. Add 1% Forwarding Charges                                           |                                                                                                 |
| 4. Labour Charges                                                      | .. Format similar to other forms.                                                               |
| 5. Freight/Postage                                                     |                                                                                                 |
| 6. Add Insurance                                                       |                                                                                                 |

**TOTAL AMOUNT PAYABLE**

Rs. \_\_\_\_\_

E. & O. E.

Prepared By :

Checked By :

In case where Bills are sent directly, please forward to us immediately Declaration Form 'C'/D' in duplicate, if applicable, duly completed in support of this BILL as required under the Central Sales-Tax Act. Should you fail to submit this Declaration Form within 30 days of the date of this bill, you will be charged additional Tax involved without any reference to you.

For **ESCORTS LIMITED**  
Spareparts Division

**DON'T LOSE A CUSTOMER FOR WANT OF A PART**

**TAXATION COPY**

Authorised Signatory

From : \_\_\_\_\_ Code No. \_\_\_\_\_  
 M/s. \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Destination for goods \_\_\_\_\_  
 Order No. \_\_\_\_\_ Date \_\_\_\_\_

**RUSH/SUPPLEMENTARY ORDER 1**



**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

(Mention above type of the equipment for which SPAREPARTS are required.)

Mode of Transport in Order of Preference \_\_\_\_\_  
 (Name of Transport Co. in case of Road) \_\_\_\_\_  
 Banker's Name and Address \_\_\_\_\_

Dealer's Authorised Signatory \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_


**FOR ESCORTS USE ONLY**

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_  
 Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_  
 Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_  
 Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

**TO EXPEDITE ACKNOWLEDGEMENT OF THE ORDER, COPY NO. 3 WILL BE RETURNED INDICATING PARTS BEING DESPATCHED.**

**TO BE FILLED BY DEALER**

**TO BE FILLED BY ESCORTS**

S. NO.	PAST 6 MON-THS SALES	IN STOCK	BACK ORDER DETAILS								QTY. ORDERED	VALUE OF QTY. ORDERED RS.	Figure-Item PART NO. PART NAME	QTY. MODEL APPLI-CATION	B. O.	LOCA-TION	CASE NO.	DESP.	PRICE NETT/RETAIL RS.	EXTENSION
			J F	M A	M J	J A	S O	N D	BACK ORDER TOTAL	B. O. VALUE RS.										
SPECIMEN 'C'																				
 Merged																				
.. Copy No. 3 is returned to the dealer as acknowledgement of the order.																				
.. Dealer gets it earlier and as well comes to know what is being supplied.																				
.. Becomes BILL.																				



**ESCORTS LIMITED**

SPAREPARTS DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

M/s. \_\_\_\_\_

Address \_\_\_\_\_

Destination for goods \_\_\_\_\_

Order No. \_\_\_\_\_ Date \_\_\_\_\_

(Mention above type of the equipment for which SPAREPARTS are required.)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

Mode of Transport in Order of Preference \_\_\_\_\_

(Name of Transport Co. in case of Road) \_\_\_\_\_

Banker's Name and Address \_\_\_\_\_

Dealer's Authorised Signatory \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_

**FOR ESCORTS USE ONLY**

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_

Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_


Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_

Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

TO EXPEDITE ACKNOWLEDGEMENT OF THE ORDER, COPY NO. 3 WILL BE RETURNED INDICATING PARTS BEING DESPATCHED.

**TO BE FILLED BY DEALER**

**TO BE FILLED BY ESCORTS**

S. NO.	PAST 6 MONTHS SALES	IN STOCK	BACK ORDER DETAILS							BACK ORDER TOTAL	B. O. VALUE RS.	QTY. ORDERED	VALUE OF QTY. ORDERED RS.	Figure-Item PART NO. PART NAME	QTY. MODEL APPLI-CATION	B. O.	LOCA-TION	CASE NO.	DESP.	PRICE NETT/RETAIL RS.	EXTENSION
			J F	M A	M J	J A	S O	N D													
<p><b>SPECIMEN 'C'</b></p>  <p>Merged</p> <p>.. Copy No. 3 is returned to the dealer as acknowledgement of the order.</p> <p>.. Dealer gets it earlier and as well comes to know what is being supplied.</p> <p>.. Becomes BILL.</p>																					



**ESCORTS LIMITED**

SPAREPARTS DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110007

From: \_\_\_\_\_ Code No. \_\_\_\_\_  
 M/s. \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Destination for goods \_\_\_\_\_  
 Order No. \_\_\_\_\_ Date \_\_\_\_\_

**RUSH/SUPPLEMENTARY ORDER 3**

(Mention above type of the equipment for which SPAREPARTS are required.)

Mode of Transport in Order of Preference \_\_\_\_\_  
 (Name of Transport Co. in case of Road) \_\_\_\_\_  
 Banker's Name and Address \_\_\_\_\_

Dealer's Authorised Signatory \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_

**FOR ESCORTS USE ONLY**

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_  
 Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_  
 Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_  
 Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_


**Acknowledgement of Your Order**

We are returning you this copy of your order indicating the parts being supplied to you and the unsupplied parts may please be included in your next stock order/are being arranged.  
 Kardexed by \_\_\_\_\_ Date \_\_\_\_\_  
 \_\_\_\_\_ Date \_\_\_\_\_

For Spareparts Division

**TO BE FILLED BY DEALER**

**TO BE FILLED BY ESCORTS**

S. NO	PAST 6 MONTHS SALES	IN STOCK	BACK ORDER DETAILS							QTY. ORDERED	VALUE OF QTY. ORDERED RS.	Figure-Item PART NO. PART NAME	QTY. MODEL APPLI-CATION	B. O.	LOCA-TION	CASE NO.	DESP.	PRICE NETT/ RETAIL RS.	EXTENSION
			J F	M A	M J	J A	S O	N D	BACK ORDER TOTAL										
<p><b>SPECIMEN 'C'</b></p>  <p>Merged</p> <p>.. Copy No. 3 is returned to the dealer as acknowledgement of the order.                      .. Dealer gets it earlier and as well comes to know what is being supplied.                      .. Becomes BILL.</p>																			

**DEALER'S ACKNOWLEDGEMENT COPY**



**ESCORTS LIMITED**  
 SPAREPARTS DIVISION  
 19/6, MATHURA ROAD, FARIDABAD (HARYANA)

Regd. Office : Escorts House, Roshanara Road, Delhi-110087

From : \_\_\_\_\_ Code No. \_\_\_\_\_  
 M/s. \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 Destination for goods \_\_\_\_\_  
 Order No. \_\_\_\_\_ Date \_\_\_\_\_

**RUSH/SUPPLEMENTARY ORDER 4**

(Mention above type of the equipment for which SPAREPARTS are required.)

Mode of Transport in Order of Preference \_\_\_\_\_  
 (Name of Transport Co. in case of Road) \_\_\_\_\_

Banker's Name and Address \_\_\_\_\_

Dealer's Authorised Signatory \_\_\_\_\_ Name \_\_\_\_\_ Date \_\_\_\_\_


**FOR ESCORTS USE ONLY**

Release Advice No. \_\_\_\_\_ Date \_\_\_\_\_ Bill No. \_\_\_\_\_ Date \_\_\_\_\_  
 Cardexed \_\_\_\_\_ Picked \_\_\_\_\_ Packed \_\_\_\_\_  
 Checked \_\_\_\_\_ Priced \_\_\_\_\_ Checked \_\_\_\_\_  
 Pkg. & Forw. \_\_\_\_\_ No. of Cases \_\_\_\_\_ Filed \_\_\_\_\_

TO EXPEDITE, ACKNOWLEDGEMENT OF THE ORDER, COPY NO. 3 WILL BE RETURNED INDICATING PARTS BEING DESPACHED.

**TO BE FILLED BY DEALER**

**TO BE FILLED BY ESCORTS**

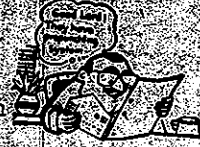
S. NO.	PAST 6 MONTHS SALES	IN STOCK	BACK ORDER DETAILS								QTY. ORDERED	VALUE OF QTY. ORDERED RS.	Figure-Item PART NO. PART NAME	QTY. MODEL APPLI-CATION	B. O.	LOCA-TION	CASE NO.	DESP.	PRICE NETT/ RETAIL RS.	EXTENSION
			J F	M A	M J	J A	S O	N D	BACK ORDER TOTAL	B. O. VALUE RS.										
<p><b>SPECIMEN 'C'</b></p>  <p>Merged</p> <p>.. Copy No. 3 is returned to the dealer as acknowledgement of the order.                      .. Dealer gets it earlier and as well comes to know what is being supplied.                      .. Becomes BILL.</p>																				

भारतीय डाक-तार विभाग SPECIMEN 'D'  
INDIAN POSTS AND TELEGRAPHS DEPARTMENT

सेवा में,  
भेजने वाले का  
नाम व पता  
To  
Sender's name  
and address

प्रेषण-दफ्तर के  
नाम की मोहर  
Name-stamp of  
Office of posting

ESCORTS LIMITED,  
Spare Parts Division  
19/6, Mathura Road,  
FARIDABAD-121002



Improved

We get this form printed ourselves.

With pre-printed information.

[Hindi 10-2/56]  
[C. 40-114/50]

MGIFPAh.-217-17-5-61-1,31,15,000.

MGIFPAh.-4-2-4-61-1,12,09,000.

भारत पो-54

R.P. 54

प्राप्ति-सिद्धि (रसीद)  
ACKNOWLEDGEMENT

(प्रेषक को देने के लिए इसे भेजने वाले दफ्तर को लौटा दिया जाय)  
(To be returned to office of posting for delivery to sender)

एक रजिस्ट्री\*

Received a registered\*

पाने वाले का नाम

Addressed to (name)

बीमा का मूल्य

Insured for Rupees

पाने वाले के हस्ताक्षर

Signature of addressee

वितरण की तारीख

Date of delivery

प्राप्त हुआ।

क्रमांक  
No.

रु०

19

\*अवस्था के अनुसार यहाँ पर 'पत्र', 'पोस्टकार्ड', 'पैकेट', या 'पार्सल' लिखिये और यदि डाक-वस्तु बीमा की हुई हो तो 'बीमा-कृत' ये शब्द पहले लिखिये।

\*Write here "letter", "postcard", "packet", or "parcel" as the case may be, preceded by the word "insured" if the article is insured.

†केवल बीमा-वस्तुओं के लिये; अन्यथा इसे काट दिया जाय।


†To be filled up only in the case of insured articles, and to be scored out in the case of other articles.



**FORWARDING NOTE FOR GENERAL MERCHANDISE**

(Approved by the Central Government for use on all Railways under Section 72 of the Indian Railways Act, of 1890)  
To the Station Master **Central Railway Faridabad Station.**

Please receive the undermentioned consignment and forward by goods and/or Mixed Train\*/Coaching and/or Mixed Train\*/to.....Railway as consigned below :-  
Station on the.....

By whom consigned		To whom consigned		Station to	No. of articles	Description & Private Marks	Sender's weight		Freight paid/to pay
Name & Address	Name & Address	Quin.	Kilgs.						
<b>ESCORTS LIMITED</b> <b>SPAREPARTS DIVISION</b> <b>SALES DEPARTMENT</b> <b>19/6, MATHURA ROAD,</b> <b>FARIDABAD (Haryana)</b>		<b>TO, SELF</b>							<b>SPECIMEN 'E'</b>  Improved We get this form printed ourselves. With pre-printed information.

I do hereby certify that I have satisfied myself that the description, marks and weight or quantity of goods consigned by me have been correctly entered in this forwarding note.

- \* (1) Internal Packing condition IP/- application has been\*/has not been complied with.
- \* (2) Outer packing is defective as follows :
- \* (3) The consignment is in bad condition as follows :-
- \* (4) Compulsory packing condition IP/.....and P/.....applicable to the commodity.....
- \* (5) At my request the consignment is despatched in open.....
- \* (6) Alternative railway risk and owner's Risk rate being available. I elect to pay the.....rate.
- \* (7) To be forwarded via.....(a dearer route\*) at my request.
- \* (8) The cheapest route being closed\*/partially closed\*, to be charged via.....the next cheapest open route.
- \* Strike out where inapplicable.
- \* Strike out any clause inapplicable before signing the form.

Signature of sender or his  
**Agent For ESCORTS LIMITED, Spareparts Division**  
**Address : 19/6, Mathura Road, Faridabad (Haryana)**  
 Dated.....19

The attention of the sender or his agent is invited to the principal terms and condition applying to the carriage of goods by railway which are sent fourth in the Railway's Goods and Coaching Tariffs and to the explanatory notes on the back hereof.\*

**NOTE :-** Additions or alterations made in the above entries must be signed (not initialled) by the sender or his agent.

**( THE FORM BELOW TO BE FILLED IN BY THE RAILWAY STAFF ONLY )**

Forwarding Note No ..... dated ..... 19  
 Checked by ..... Dated ..... 19  
 Weighed by ..... Dated ..... 19  
 Loaded by ..... Dated ..... 19  
 Invoiced by ..... Dated ..... 19  
 Risk .....  
 To be carried via .....  
 To be charged via .....

No. of articles	Description	Weight	
		Quin.	Kilograms

Description	No. of articles	Marks	Actual Weight		Weight charged		Class	Rate per Quins.	Paid	To Pay	Receipt No.	Invoice	Particulars of wagon				
			Quins.	Kgms.	Quins.	Kgms.							No. & Type	Owing Railway	C. C.	Floor area	

**EXPLANATORY NOTES**

- (1) Where an internal packing condition has been shown in Tariff against a commodity, the fact whether the internal packing prescribed has been provided or not should be recorded in Clause (\*) Overleaf. The consignment will not be accepted for carriage unless the declaration as per clause (1) overleaf is recorded.
- (2) A consignment not packed in accordance with the railway rules will not be accepted for carriage unless the nature of the defect e.g. \* not packed as railway rules\*, "2 cases plank broken", "12 drums leaky" etc. etc. is recorded against Clause (2) overleaf.
- (3) A consignment which is already in leak condition will not be accepted for carriage unless the exact condition e. g. "bales wet", "contents smelling" etc. etc. is recorded in Clause (3) overleaf.
- (4) Where a compulsory packing condition has been shown in the Tariff against a commodity, the consignment will not be accepted for carriage unless internal and outer packing condition prescribed have been completed with the declaration as per Clause (4) overleaf is recorded.
- (5) When a sender desires to despatch unopen vehicles or vessels, consignment which would otherwise be carried in covered vehicles or vessels he must enter the word "vehicles" or "vessels" as the case may be, in the appropriate place in clause (3) overleaf.
- (6) When alternative railway risk and owner's risk rates are quoted, latter will apply unless the sender, in Clause (6) overleaf, enters the words "railway risk" when he will pay or engage to pay the higher charge and will receive a certificate to this effect.
- (7) When a consignment is to be forwarded via other than the shortest route at the sender's request, the route by which the consignment is to be forwarded must be recorded in Clause (7) overleaf.
- (8) When a consignment is to be charged via the next cheapest open route, the cheapest route being closed or partially closed, the route by which the consignment to be charged must be recorded in Clause (8) overleaf.

**NOTE :—**All clauses and words which are inapplicable are to be struck out before the Forwarding Note is signed.

**DIRECTORATE GENERAL OF SUPPLIES AND DISPOSALS—BILL FORM**

**ORIGINAL**

Accounts Office Copy

Note :—(1) To be completed in accordance with the instructions laid down in the pamphlet containing instructions to contractors for preparation and submission of bills. (2) Contractors to Strike out portions not required at 1 to 8. (3) Certificate, if any, required as per terms of the contract may be furnished on reverse duly attested under dated signature of the contractors.


1. Progress Payment  
 Balance Payment  
 Final 100% Payment  
 Advance 100% Payment  
 Advance 90% Payment

2. Ministry of Works, Housing and Supply Dr. to S/S M/s. Escorts Limited  
 Spareparts Division  
 19/6, Mathura Road,  
 Faridabad (Haryana)

3. For supply against—  
 (a) Indent No. & Date  
 (b) Acceptance of Tender  
 Supply Order No. .... against  
 Rate/Running contract(S)

4. R. R. No. .... dated .....  
 B. L. No. .... dated .....  
 Air Consignment Note No. .... dated .....  
 Postal Parcel No. .... dated .....  
 PROJ./RC-8511/EL/III/.....  
 2900 dt. 9.7.70

5. Inspection Note [W.S.B.65(\$)]  
 From Railway Station.....  
 8. No. and date of the letter forwarding documents to the consignee

Item No.	Description of Item	Accounting Unit	Quantity	Price per Unit	Amount
	<b>SPECIMEN 'F'</b>				
	 Merged				
	.. Please see the 'CERTIFICATES' on the reverse which eliminated our typing certificates separately.				
	.. Permanent information has been pre-printed.				

(In words) Rupees Net Amount claimed under Rupees.....

Received Payment  
 Contractor's dated Signature  
 For Escorts Limited  
 Spare Parts Division

Please pay by cheque to Self  
 for Escorts Limited  
 Spare Parts Division

Contractor's dated Signature.....  
 Authorised Signatory

Authorised Signatory

Voucher No. ....

Reasons of objection (if any)  
 Noted in O. B. Page  
 Pay Rs.  
 Rupees

Classification  
 Amount of Bill  
 Departmental fees at %  
 on Rs. { Purchase  
 Inspection  
 Total amount debited  
 Name of the Bankers (where necessary) Bank  
 Treasury  
 Gazetted Officer  
 Accountant  
 Accounts Clerk  
 Examiner

(For use in the office of the Accounts Officer)  
 Cheque/Demand Draft No.....

## CERTIFICATE/DECLARATIONS:

Certified that the goods on which Sales-Tax has been charged have not been exempted under the Central-Sales-Tax Act or the State Sales-Tax Act or the Rules made thereunder and the amount charged on account of Sales-Tax on these goods are not more than what is payable under the provision of relevant Act or the Rules made thereunder.

Certified further that we, Messrs ESCORTS LIMITED, Address 19/6, Mathura Road, Faridabad (Haryana) are registered as dealers in the state of Haryana under Local Registration No. GRG/III/7269 under Central Registration No. GRG/CST/3790 both dated 12.12.66 for purposes of Sales-Tax.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

The changed part Nos. are exact replacement of parts ordered and are suitable for and will fit in the machine in the existing fitting for which they are intended. The Indentor has been duly advised of the change in the part numbers.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

It is certified the supplies made against your above Bill do not relate to AUIL or Import Licence issued under IRC  
Since the supplies are made after Import against our Import Licence the full Sales-Tax is payable.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

I have personally examined and verified and do hereby certify that the goods in respect of which the payment is being claimed have been actually despatched by me/us under R.R. No./BL No./ Air consignment Note No./ Postal Receipt No. duly drawn in favour of the consignee which is genuine and mentioned in the Bill and that I hold myself personally responsible for the correctness of this statement.

I further certify that the above mentioned R/R No. BL No./Air Consignment Note No./Postal Receipt No. has been forwarded to the consignee mentioned in the contract under registered post, acknowledgement due on.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

**DIRECTORATE GENERAL OF SUPPLIES AND DISPOSALS—BILL FORM**

**Note :—(1)** To be completed in accordance with the instructions laid down in the pamphlet containing instructions to contractors for preparation and submission of bills. (2) Contractors to Strike out portions not required at 1 to 8. (3) Certificate, if any, required as per terms of the contract may be furnished on reverse duly attested under dated signature of the contractors.

1. Progress Payment  
 Balance Payment  
 Final 100% Payment  
 Advance 100% Payment  
 Advance 90% Payment

2. Ministry of Works, Housing and Supply Dr. to S/S M/s. Escorts Limited  
 Spareparts Division  
 19/6, Mathura Road,  
 Faridabad (Haryana)


3. For supply against—  
 (a) Indent No. & Date  
 (b) Acceptance of Tender  
 Supply Order No. .... against  
 Rate/Running contract S/} No. .... Dated.....  
 Rate/Running contract S/} No. .... Dated.....

Public Tariff Rate  
 Railway Material Rate  
 Military Credit Note Rate

PROJ./RC-8311/EL/III/  
 2900 dt. 9.7.70

5. Inspection Note [W.S.B.65(S)]  
 From Railway Station..... Dated.....

8. No. and date of the letter forwarding documents to the consignee

Item No.	Description of Item	'F' SPECIMEN	Accounting Unit	Quantity	Price per Unit	Amount
		 Merged				
		.. Please see the 'CERTIFICATES' on the reverse which eliminated our typing certificates separately.				

(In words) Rupees  
 Net Amount claimed under Rupees.....

Received Payment  
 Contractor's dated Signature  
 For Escorts Limited  
 Spare Parts Division

Please pay by cheque to Self  
 for Escorts Limited  
 Spare Parts Division

Contractor's dated Signature.....  
 Authorised Signatory

Authorised Signatory

Voucher No. ....

Reasons of objection (if any)  
 Noted in O. B. Page  
 Pay Rs.  
 Rupees

Classification  
 Amount of Bill  
 Departmental fees at %  
 on Rs. { Purchase  
 Inspection  
 Total amount debited  
 Name of the Bankers (where necessary) Bank  
 Treasury  
 Gazetted Officer Accountant Accounts Clerk Examiner

(For use in the office of the Accounts Officer)  
 Cheque/Demand Draft No.....

## CERTIFICATE/DECLARATIONS:

Certified that the goods on which Sales-Tax has been charged have not been exempted under the Central-Sales-Tax Act or the State Sales-Tax Act or the Rules made thereunder and the amount charged on account of Sales-Tax on these goods are not more than what is payable under the provision of relevant Act or the Rules made thereunder.

Certified further that we, Messrs ESCORTS LIMITED, Address 19/6, Mathura Road, Faridabad (Haryana) are registered as dealers in the state of Haryana under Local Registration No. GRG/III/7269 under Central Registration No. GRG/CST/3790 both dated 12.12.66 for purposes of Sales-Tax.

For ESCORTS LIMITED

Spare Parts Division

Authorised Signatory

The changed part Nos. are exact replacement of parts ordered and are suitable for and will fit in the machine in the existing fitting for which they are intended. The Indentor has been duly advised of the change in the part numbers.

For ESCORTS LIMITED

Spare Parts Division

Authorised Signatory

It is certified the supplies made against your above Bill do not relate to AUIL or Import Licence issued under IRC

Since the supplies are made after Import against our Import Licence the full Sales-Tax is payable.

For ESCORTS LIMITED

Spare Parts Division

Authorised Signatory

I have personally examined and verified and do hereby certify that the goods in respect of which the payment is being claimed have been actually despatched by me/us under R.R. No./BL No./ Air consignment Note No./ Postal Receipt No. duly drawn in favour of the consignee which is genuine and mentioned in the Bill and that I hold myself personally responsible for the correctness of this statement.

I further certify that the above mentioned R/R No. BL No./Air Consignment Note No./Postal Receipt No. has been forwarded to the consignee mentioned in the contract under registered post, acknowledgement due on.

For ESCORTS LIMITED

Spare Parts Division

Authorised Signatory

**DIRECTORATE GENERAL OF SUPPLIES AND DISPOSALS-BILL FORM**


Note :-(1) To be completed in accordance with the instructions laid down in the pamphlet containing instructions to contractors for preparation and submission of bills. (2) Contractors to Strike out portions not required at 1 to 8. (3) Certificate, if any, required as per terms of the contract may be furnished on reverse duly attested under dated signature of the contractors.

2. Ministry of Works, Housing and Supply Dr. to S/S M/s. Escorts Limited  
 Spareparts Division  
 19/6, Mathura Road,  
 Faridabad (Haryana)

3. For supply against—  
 (a) Indent No. & Date  
 (b) Acceptance of Tender  
 Supply Order No. ....  
 dated.....against  
 Rate/Running contract S/  
 PROJ./RC-8311/EL/III/  
 2900 dt. 9.7.70  
 5. Inspection Note [W.S.B.65(S)]  
 From-Railway Station

R. R. No. .... dated.....  
 B. L. No. .... dated.....  
 Air Consignment Note No. .... dated.....  
 Postal Parcel No. .... dated..... (iii) From-Railway Station

6. (i) Indentor's name and address.....  
 (ii) Consignee's name and address.....  
 7. Head of Account to which cost of Stores billed for is debitible  
 (as given in the T/A or supply order, as the case may be)

Item No.	Description of Item	Accounting Unit	Quantity	Price per Unit	Amount
	<b>SPECIMEN 'F'</b>				
	 Merged				
	.. Please see the 'CERTIFICATES' on the reverse which eliminated our typing certificates seperately.				

(In words) Rupees ..... Permanent information has been pre-printed. Net Amount claimed under Rupees.....

Received Payment  
 Contractor's dated Signature  
 For Escorts Limited  
 Spare Parts Division

Ten paise Stamp on Original copy only

Please pay by cheque to Self for Escorts Limited Spare Parts Division  
 Contractor's dated Signature.....  
 Authorised Signatory

Authorised Signatory  
 (For use in the office of the Accounts Officer)  
 Cheque/Demand Draft No.....

Reasons of objection (if any)  
 Noted in O. B. Page  
 Pay Rs.  
 Rupees  
 Accounts Clerk Accountant  
 Examiner

Classification  
 Amount of Bill  
 Departmental fees at %  
 on Rs. { Purchase Inspection  
 Total amount debited  
 Name of the Bankers (where necessary) Bank Treasury  
 Gazetted Officer

## CERTIFICATE/DECLARATIONS:

Certified that the goods on which Sales-Tax has been charged have not been exempted under the Central-Sales-Tax Act or the State Sales-Tax Act or the Rules made thereunder and the amount charged on account of Sales-Tax on these goods are not more than what is payable under the provision of relevant Act or the Rules made thereunder.

Certified further that we, Messrs ESCORTS LIMITED, Address 19/6, Mathura Road, Faridabad (Haryana) are registered as dealers in the state of Haryana under Local Registration No. GRG/III/7269 under Central Registration No. GRG/CST/3790 both dated 12.12.66 for purposes of Sales-Tax.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

The changed part Nos. are exact replacement of parts ordered and are suitable for and will fit in the machine in the existing fitting for which they are intended. The Indentor has been duly advised of the change in the part numbers.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

It is certified the supplies made against your above Bill do not relate to AUIL or Import Licence issued under IRC  
Since the supplies are made after Import against our Import Licence the full Sales-Tax is payable.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory

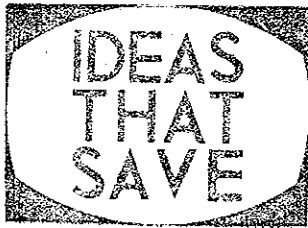
I have personally examined and verified and do hereby certify that the goods in respect of which the payment is being claimed have been actually despatched by me/us under R.R. No./BL No./ Air consignment Note No./ Postal Receipt No. duly drawn in favour of the consignee which is genuine and mentioned in the Bill and that I hold myself personally responsible for the correctness of this statement.

I further certify that the above mentioned R/R No. BL No./Air Consignment Note No./Postal Receipt No. has been forwarded to the consignee mentioned in the contract under registered post, acknowledgement due on.

For ESCORTS LIMITED  
Spare Parts Division

Authorised Signatory





- 6) There was separate order form for the orders to be placed in India and another form for the orders to be placed on foreign suppliers. These were merged.
- 7) Gate Passes were of small odd size 6" x 4" in book form—these were standardised to 11" x 8½" sheets—4 to one page.
- 8) Preprinted Telegram Forms—typist has not to type "Not to be telegraphed/cabled :

ESCORTS LIMITED,  
Farm Equipment Division,  
18/4, Mathura Road,  
Faridabad-121002 (Haryana)  
Ref: FED/  
Date :

#### **GOVERNMENT FORMS**

- We found that it is cheaper to get the Government forms printed instead of taking them from the Government agencies. It is then possible to include Company's name and address, certificates and declarations and any other repetitive permanent nature of information. These points have been well illustrated by Specimens D, E & F which are :
  1. Registered Acknowledgement Due (Specimen D) (issued by the Post & Telegraph Department).
  2. Forwarding Note for General Merchandise (Specimen E) (issued by the Railways)
  3. Bill Form (with certificates printed on the reverse) (Specimen F) (issued by the Directorate General Supplies & Disposals office).
- This way forms are always available and even though there is an initial expenditure on printing and paper, it saves a lot of botheration and expenses while processing. And, also, this is a small way in which we can help the Government!



- Uncluttered tables are the order of the day. This is done by having well designed table drawers. Top drawer contains only pending papers (papers to be filed are kept in the place meant for it), the second drawer is for supporting documents such as parts catalogues, price lists and our reference articles and the third drawer for personal belongings. On the side runner—registers and lever files etc. are kept.
- To us clean table means the occupant is an efficient one and **not** that he does not have enough work.
- At regular interval we check the tables and "dry clean" the contents. Surprisingly, every one wants to keep "his copy"—"in case"—he may need it, failing to realise that the office copy duly bound is lying only 20 feet away !
- People have tendency to "collect" papers like old women collect things—probably to keep themselves busy and occupied.
- Once we helped a Zonal Manager to "dry clean" his cabin—out of 50,000 sheets (including reports, books, statements)—30,000 were obsolete; 10,000 were available with others and only 10,000 he wanted to keep ! Took us 2 hours to do the job. Later he told us that in addition to surplus space—he could find things in half the time !



HAVE DIGNITY OF LABOUR . . .  
. . . YOUR STAFF WILL LOVE YOU FOR IT !

- There are hardly any peons now.
- In 1967, the division was moved to new offices in Faridabad from Delhi. Serving of tea, water etc., is done by the canteen, collection and pick up of mail by the mail-room assistant; and departmental collection and distribution of mail is done by the secretaries. This system encourages the Managers and other supervisory staff to walk over to the next man and sometimes solve a problem !  
No, no problems !
- The peons have not been missed. (The earlier peons were absorbed and not thrown out).
- Conventionally, peons stand around and become more of obstruction—spread rumours and encourage gossip—because they are idle most of the time.

---

**Electrical Switch Off System :** In addition to individual switches for lights, fans and air conditioners etc.—there is one master switch. By switching off at the end of the day saving is achieved in electricity bill as well as building fire prevention into our system without spending very much extra !

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Generally, a covering letter states what has been stated in its attached document. And, therefore, the better idea is to merge the letter into the document itself. For example :

1. Letters to the banks (Specimen G) were merged into the bills (Specimen B) (Volume : 12,000 bills per year).
2. Covering letters to the Purchase Orders were merged into the order form itself (2,000 per year).
3. The dealers are discouraged to send the covering letters alongwith their orders (14,000 per year).

---

"If you are worried about the quality of the letters, ask your assistants to send you blind copies—but not hold up the letters for your reaction. You must be careful not to nitpick. If the letters are substandard, rewrite the worst ones and keep your drafts until you have a dozen or so. Then go in and discuss yours compared with theirs. They'll appreciate the help and their letters will improve."  
—ROBERT TOWNSEND

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**ESCORTS LIMITED**

MOTORCYCLE AND SCOOTER DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

**SPECIMEN 'G'**



Merged

197

PLEASE MARK REPLY:

M/s. \_\_\_\_\_

.. COVERING LETTERS TO THE BILL

MERGED INTO THE BILL where documents  
are sent through our Bankers/Direct.

.. See Specimen B

Dear Sir (s)

We have pleasure in sending herewith the undernoted documents :—

Our Bill No. \_\_\_\_\_ Date \_\_\_\_\_ Amount \_\_\_\_\_

Despatch Advice no. \_\_\_\_\_  
on account of \_\_\_\_\_

Please send us form 'C' for the said supply within a week's time or else we shall  
be debiting the difference in Sales Tax to your account with us.

Yours truly,  
for ESCORTS LIMITED  
Motorcycle and Scooter Division

AUTHORISED SIGNATORY

Encl : As mentioned above.

PHONE: 2711 (10 LINES) • GRAMS: 'RAJDOOT' • TELEX NOS. NEW DELHI 293 BOMBAY 2235 & 3225 CALCUTTA 320 MADRAS 923 FARIDABAD 031-7339

HEAD OFFICE: POST BOX 187 - NEW DELHI • REGISTERED OFFICE: ESCORTS HOUSE, ROSHANARA ROAD, DELHI-7

FORM NO. MSD-12.03.50.100/11057



# ESCORTS LIMITED

MOTORCYCLE AND SCOOTER DIVISION  
19/6, MATHURA ROAD, FARIDABAD (HARYANA)

SPECIMEN 'G'

COPY



Merged

PLEASE MARK REPLY: MSD-64.01. /

.. COVERING LETTERS TO THE BILL

MERGED INTO THE BILL where documents  
are sent through our Bankers/Direct.

M/s: \_\_\_\_\_ .. See Specimen B

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUBJECT: DOCUMENTS.

Enclosed please find herewith the following documents towards the supply  
of \_\_\_\_\_.

1. Copy of our Bill No. \_\_\_\_\_ dt. \_\_\_\_\_  
for Rs. \_\_\_\_\_.
2. Despatch Advice No. \_\_\_\_\_ dated \_\_\_\_\_.

Please note that the documents have been negotiated through our Bankers  
Punjab National Bank, Darya Ganj Branch, Delhi-6. Please arrange to collect  
the documents on its presentation through your Bankers \_\_\_\_\_  
\_\_\_\_\_.

Thanking you,

Yours truly  
For ESCORTS LIMITED

INDARJIT SINGH  
Sales Manager

Specimen No. B-774

Cheque Pay in Slit

ABC BANK OF INDIA  
NEW DELHI

19

Paid into the Credit of.....

ELIMINATED NEW DELHI

Ledger Folio

Paid into the Credit of

We prepared individual pay in slips to

be completed both sides and then a

Address Summary sheet

the sum of Rupees

in CURRENT DEPOSIT ACCOUNT

By

Officer

See Specimen

Cheque Pay in Slit

ABC BANK OF INDIA  
NEW DELHI

19

Paid into the Credit of.....

ELIMINATED NEW DELHI

Ledger Folio

Paid into the Credit of

We prepared individual pay in slips to

be completed both sides and then a

Address Summary sheet

the sum of Rupees

in CURRENT DEPOSIT ACCOUNT

By

Officer

See Specimen

PARTICULARS OF PAYMENT

Rs.

NOTES	
COINS	
CHEQUES	
"	
"	
"	
"	
Rs.	

Now

Receiving Officer

Paid into the Credit of.....

ELIMINATED NEW DELHI

Ledger Folio

Paid into the Credit of

We prepared individual pay in slips to

be completed both sides and then a

Address Summary sheet

the sum of Rupees

in CURRENT DEPOSIT ACCOUNT

By

Officer

See Specimen

PARTICULARS OF PAYMENT

Rs.

NOTES	
COINS	
CHEQUES	
"	
"	
"	
"	
Rs.	

Now

Receiving Officer

Paid into the Credit of.....

ELIMINATED NEW DELHI

Ledger Folio

Paid into the Credit of

We prepared individual pay in slips to

be completed both sides and then a

Address Summary sheet

the sum of Rupees

in CURRENT DEPOSIT ACCOUNT

By

Officer

See Specimen

PARTICULARS OF PAYMENT

Rs.

NOTES	
COINS	
CHEQUES	
"	
"	
"	
"	
Rs.	

Now

Receiving Officer





HUNDI/DRAFT

SPECIMEN 'J'

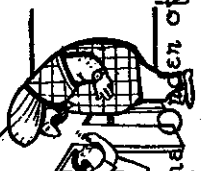
B - 23

# ESCORTS LIMITED

FARIDABAD

(Regd. Office: Escorts House, Roshanara Road, Delhi-110007.)

No. \_\_\_\_\_ Dated \_\_\_\_\_ 197



Rs. \_\_\_\_\_

On demand please pay to the order of \_\_\_\_\_

Reduced

Rupees \_\_\_\_\_

... No one knows how, when and why it was only introduced! And when we stopped sending for value received vide <sup>R/R</sup> Invoice No. it to the banks alongwith our bills — no one asked for it.

Dated \_\_\_\_\_

To \_\_\_\_\_

For ESCORTS LIMITED

We used to send it alongwith 10,000 of our bills, sent through bank.

Annual Savings : Rs. 5,000

Started : 1968

# ESCORTS LIMITED

FARIDABAD

(Regd. Office: Escorts House, Roshanara Road, Delhi-110007.)

No. \_\_\_\_\_ Dated \_\_\_\_\_

Amount \_\_\_\_\_

Drawee \_\_\_\_\_

Bank's Name \_\_\_\_\_

R/R No. \_\_\_\_\_ Date \_\_\_\_\_

Invoice No. \_\_\_\_\_ Date \_\_\_\_\_

For ESCORTS LIMITED



**Before :**



After the Dealers orders have been processed (cardexing, picking, packing and despatching), the orders would come to the Pricing Section. An assistant would put the rates, retail prices, in the Rush/Supplementary orders or correct the rates (wherever required) in the stock Orders as it already have got the rates printed in them. Along with rates he would mention the discount category of the items i.e. very fast (15%), fast (20%), medium (25%), and slow (30%). He would then multiply the rates into quantity ordered to arrive at the extension amount. These extension amounts are added up to arrive at the gross amount of the bill. He could then add up the items category-wise to arrive at the item-wise discounts. To arrive at the net amount of the bill,

these discounts are deducted from the gross amount of the bill. All this is checked again by another assistant. All this work requires experienced assistants. Every day doing these calculations again and again—for years—was no fun for anyone. Confidentially the boys told us that even in their sleeps they would dream about figures and in fact did get grey hair. Our billing was generally one week to ten days late. In spite of various precautions we still had mistakes in our bills. Dealers wrote to us whenever these were against them! This would result in correspondence and associated credit notes and occasionally debit notes.

We were forced to look around the billing systems of various Companies similar to ours as well as different from ours. We eventually found the answer—the very simple one! (This does happen—quite many times as difficult problems have very simple answers).

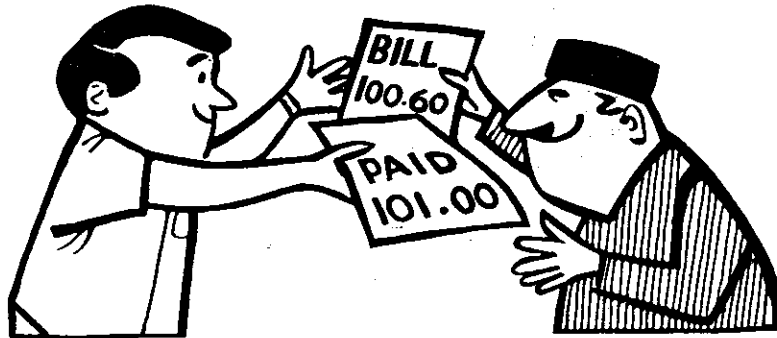
**Now :**



We started billing the Dealers at nett prices i.e. retail prices less respective discounts. In our price list we have two columns i.e. Retail and Nett. When we bill the dealers we calculate on the basis of Nett rates while when dealers sell they refer to the Retail column. Incidentally, for customers use we have same price lists except the Nett rates column is missing. We got the thought starter from a visit to a pharmaceutical company who were using Bradma invoicing system—very excellent for quite many applications and very economical one.

**Annual Savings : 15,000**

**Started : 1968**



- Amount figures of value of the bill, CST, P & F, Insurance, Labour, Totals etc., are rounded off to the nearest rupee. Therefore, no paises in our bills at all.
- The nett prices in our price list on the basis of which we prepare the bills have also been rounded off to "two digits" plus issuing of parts in multiples of 10 and 100—if the value of such part is less than Re. 1 and Rs. 10 respectively.
- This is our humble contribution to reduce the drudgery of poor accountants.

**CASH HANDLING**

- We avoid handling cash. We send our goods freight to-pay and receive goods freight paid. We settle as many payments as possible through account payee cheques. And we pay for registered letters postage through Registered Letters Journal Account with the Post Office. We issue cheques weekly. Salary is paid by cheques to all supervisory staff and above, which avoids handling of cash by 50% of salary amount.



An Accountant stood at the pearly gates,  
His face was worn and old;  
He meekly asked the man of fate  
Admission to the fold.

'What have you done?' St. Peter asked  
'To seek admission here?'  
'I was an Accountant back on earth  
For almost twenty years.'

The gates swung open swiftly  
As Peter touched a bell,  
'Come in,' he said, 'and take a harp,  
'You've had enough of Hell.'

ORIGINAL

# ESCORTS LIMITED

Station \_\_\_\_\_  
**SPECIMEN 'K'**

No. \_\_\_\_\_  
**B - 26**

(Regd. Office : Escorts House, Roshanara Road, Delhi-110007)

## OFFICIAL RECEIPT



Date \_\_\_\_\_  
Received from \_\_\_\_\_

\_\_\_\_\_

the sum of Rupees \_\_\_\_\_

in the form of \_\_\_\_\_

in payment of \_\_\_\_\_

Eliminated

.. We send out 2,000 cheques and receive

12,000 cheques per year. We neither ex-

pect the official receipt nor we give unlese

the party insists. The reverse side of our

cheque becomes the receipt.

Received by : \_\_\_\_\_

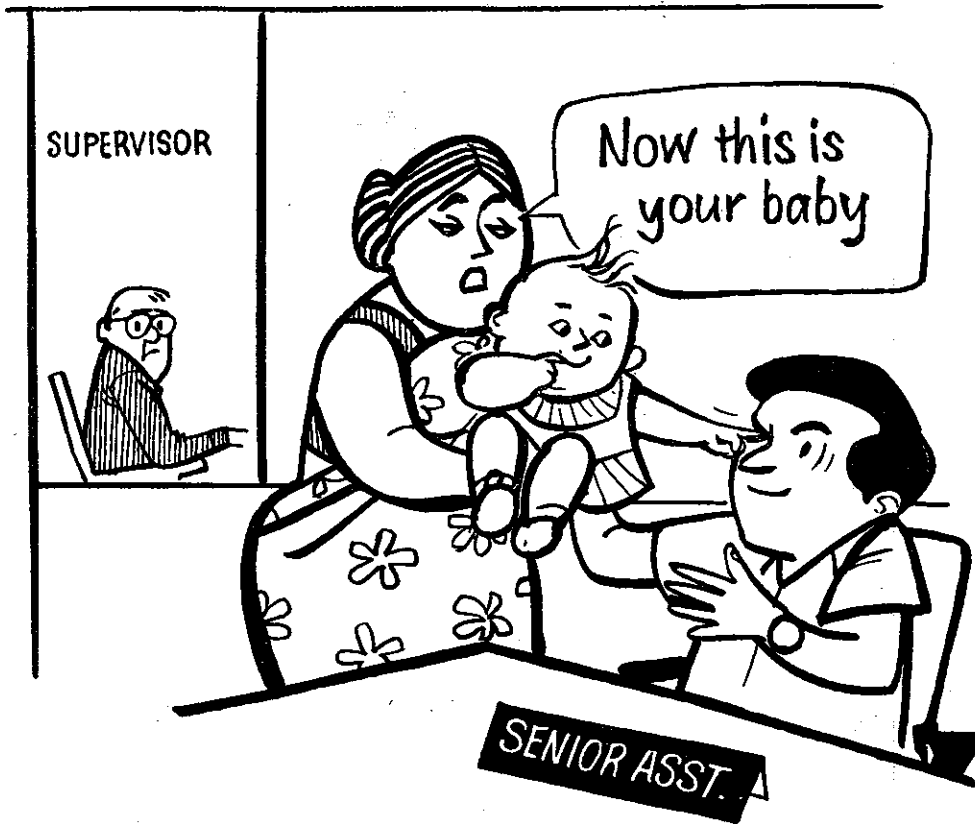
Cashier

Accountant

Manager

**Annual Savings : Rs. 5,000**      **Subject to collection if in a form other than coin or Bank Notes**

**Started : 1968**



Before :

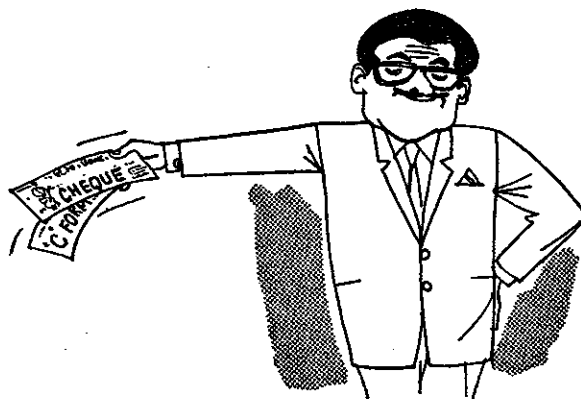


Bills were signed by the Manager/Supervisor and because of the number of bills it was not possible to do the intended checking. In real practice, it resulted in signing of bills blindly !

Now :



It was decided to allow the incharge of the pricing section to sign the bills. This not only saved the time of a senior person but made the checking more meaningful. (12,000 bills annually are signed).

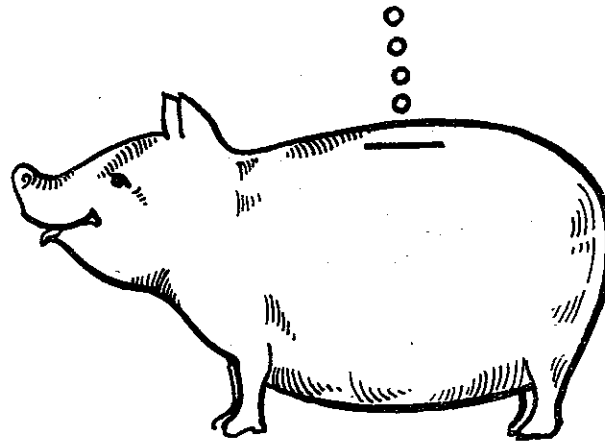


- When we make payments to our suppliers—we send the cheque along with 'C' form. This reduces our and our supplier's paper work and follow-up.
- Similarly, we encourage our dealers to do so and if they do—we send them the goods faster i.e. goods are sent directly instead of through the bank.
- Experience has taught us to be uptodate in sending as well as receiving of 'C' forms. "A stitch in time saves nine"—truly applies in here.
- On a few occasions we burnt our fingers and we now make sure that our dealers have valid registration of products to issue 'C' forms which will be accepted by the authorities.
- Under no circumstances we continue to supply the goods if 'C' forms are not received in time.

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"One good plan is for the chief executive to insist that he must personally use every form in the company before it's installed. Like : requisition forms (for pencils, pads, or air tickets), long-distance-telephone-call forms, or Personnel Department forms. And his secretary can't fill in the form for him."—ROBERT TOWNSEND

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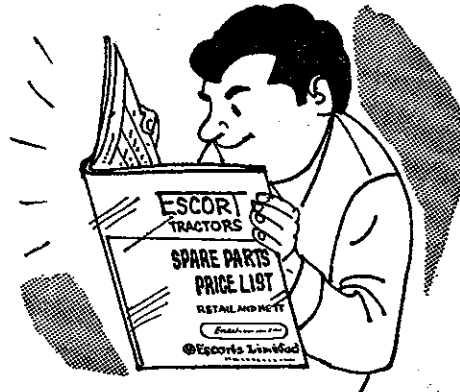
**WE BELIEVE IN SAVINGS**

- In the execution of orders—as we have eliminated delivery challans, bin cards and packing list—we see that the goods leave at the earliest and we get our moneys at the earliest as well.
- We prepare the bills by converting the original orders (Specimen A & C) into bill details list to which is attached the covering sheet i.e. the bill form itself (Specimen B). Very little typing is done and so is the checking of rates and extensions.
- This enables us to prepare the bills economically and efficiently before the goods go! Suppose the goods have been packed by 3 P.M. the pricing section makes the bill by 9 A.M. next day enabling goods to go for despatch before 11 A.M. The goods receipt 'G/R' is attached with the relevant bill and these are thus negotiated through the bank next day. This arrangement helps us to get the moneys two days earlier.
- Goods cannot leave our stores unless bills have been prepared and ready in each respect except G/R or R/R particulars. We have seen cases where Suppliers do not bother to send their bills for quite many days because their accounts department remains very busy.

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"Keep in mind that first impressions of people are often wrong. There are slow starters who become stars, and flashes in the pan who gutter out."—ROBERT TOWNSEND

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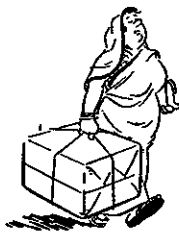


**Before :**



Price Lists gave retail prices alongwith discount code — each having a different percentage. Dealers had a problem to calculate each time mentally to find out margins. Also, it was not "safe" to show this to the customers (Specimen M).

**Now :**



Now there is a retail price list which is displayed by the dealers in case customers want to see it (Specimen N). There is also a separate Retail and Nett Price List i. e. nett price column added to retail price list — for the use of the dealer.

Separate Price Lists have proved to be a better way. Further improvements have been made. Earlier, prices were cyclostyled on one side (Specimen M). It has now been replaced by a sheet printed on both sides (Specimen N). There are 320 items per page as against 40 items on a cyclostyled page. In addition, the price of every item is for "each" (Specimen N) and not for ten (T) or hundred (H) (Specimen M).

There was no resistance — the dealers were happy with the change. The fifty pages of cyclostyling was a time consuming job for the staff, the printed list looks of course more attractive with less pages i. e. 4 pages ! We developed plastic (PVC) folder containing PVC Pockets—one pocket to contain a sheet—transparent.



SPARE PARTS PRICING BULLETIN NO.MC/1/64

- 4 -

<u>Part No.</u>	<u>Item No.</u>	<u>Catg.</u>	<u>Unit Price</u> Rs.
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<u>Part No.</u>	<u>Item No.</u>	<u>Catg.</u>	<u>Unit Price</u> Rs.
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Contd... P L A T E NO. 11.

GN.01.04	8	S	5.80
GN.06.07X	9	F	3.50
GN.17.01	10	S	2.90(T)
GN.21.03	11	S	1.50(T)
GN.23.26.1	12	S	1.40
GN.22.10.1	13	S	7.50(T)
GN.21.01	14	F	1.00(T)
GN.15.14X	15	S	5.25
GN.22.24	16	S	7.30(T)
GN.01.05X	18	S	7.25
GN.01.01	19	S	11.09
K.22.731	21	F	0.60(T)
GN.05.03A	22	F	2.50(T)
GN.14.08	23	F	1.50(T)
GN.05.07A	24	S	2.00
GN.14.01	29	S	2.90(T)
GN.14.02	30	S	1.50(T)
GN.11.09	31	S	2.00
GN.01.08	32	F	3.00

Contd... P L A T E NO. 12.

M.11.27.00	10	S	12.65
M.11.37.00	20	F	8.00
M.11.40.00	22	F	8.75

P L A T E NO.13.

M.11.10.01X.1	1	S	126.00
M.11.10.15Z1	5	F	64.00
M.52.33.06X	6	F	7.10
M.06.U.10.13	13	F	2.50
1/4"-IIPN/H-86452	14	F	4.00(T)
M.06.U.10.06	15	F	2.50
M.06.U.10.12	16	F	2.50
M.06.T.10.38	18	S	8.00(T)
M.06.T.10.35X	23	S	4.25

P L A T E NO.14.

M.11.11.01Z	1	S	62.00
M.06.T.11.13	2	S	3.80(T)
M.06.T.11.13	8	F	4.00(T)
M.11.11.01Y	10	S	18.10
M.06.T.11.07	11	F	0.35

P L A T E NO.12.

M.11.09.15

**SPECIMEN 'M'**  
8 F 1.50(T)

Before :



Now :



contd.....5.

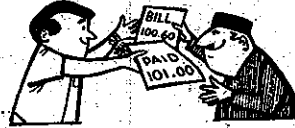
**NO!**  
Not Any  
MORE!!



.. We used to have this type of Price List

.. Now we have as per SPECIMEN 'N'

**SPECIMEN 'N'**



Simplified

- .. In the blank column we give the net rate at which we bill to our Dealers.
- .. RETAIL & NET PRICE LIST is marked 'CONFIDENTIAL'

**ESCORTS LIMITED**

SPARE PARTS DIVISION

19/6, MATHURA ROAD, FARIDABAD (Haryana)

**ESCORT**<sup>®</sup>**GENUINE SPARE PARTS PRICE LIST**

16th August, 1971

Prices subject to change without notice

Part No.	Retail Rs.	Part No.	Retail Rs.	Part No.	Retail Rs.	Part No.	Retail Rs.
54.61.01.08	0.10	54.61.12.03	0.03	54.66.03.13	2.10	83.15	6.70
54.61.01.09	0.03	54.61.12.05	0.03	54.66.03.14	2.30	8761-C/STD	34.20
54.61.01.10	0.10	54.61.12.06	0.05	54.66.03.15	3.50	8761-C/010	34.20
54.61.01.14	0.20	54.61.12.07	0.06	54.66.03.16	2.70	8761-C/020	34.20
54.61.01.17	0.20	54.61.12.09	0.05	54.66.03.19	8.80	8761-C/030	34.20
54.61.01.18	0.20	54.61.12.10	0.06	54.66.03.22	2.60	8761-C/040	34.20
54.61.01.19	0.75	54.61.12.11	0.06	54.66.03.23	2.60	8761/020	25.30
54.61.02.01	0.04	54.61.12.12	0.08	54.66.03.26	3.50	DV-24	23.50
54.61.02.04	0.20	54.61.12.13	0.08	54.66.03.27	2.30	F-10-10	110.00
54.61.02.07	0.20	54.61.12.14	0.12	54.66.03.28	8.80	F-50-04	110.00
54.61.02.09	0.20	53.61.12.15	0.20	54.66.03.29	2.40	F-50-04-1	50.00
54.61.02.10	0.55	54.61.13.11	0.12	54.69.02.01	2.50	F-50-05-1	22.00
54.61.02.13	0.55	54.61.15.07	0.40	54.69.09.01	0.70	F-50-08	4.40
54.61.02.15	0.55	54.62.02.01	0.20	74.071.833	2.60	F-50-10	54.00
54.61.02.18	0.40	54.62.02.04	0.45	83.003.681	55.00	F-50-22	1.80
54.61.03.03	0.03	54.62.04.01	0.90	83.005.411	55.00	F-50-31-1	10.50
54.61.03.05	0.03	54.62.04.03	0.80	83.006.311	40.00	F-50-32-1	0.55
54.61.03.06	0.03	54.62.04.15	1.20	83.007.691	38.00	F-50-33-1	0.35
54.61.03.08	0.05	54.62.04.18	1.30	83.009.861	6.10	F-50-34-1	1.40
54.61.03.10	0.07	54.62.04.22	3.70	83.012.861	0.35	F-50-35	2.60
54.61.03.13	0.10	54.62.05.05	0.90	83.013.861	0.35	F-50-36	0.70
54.61.03.14	0.15	54.62.05.07	1.20	83.014.861	0.35	F-50-41	12.50
54.61.03.15	0.15	54.62.05.15	3.00	83.015.864	1.60	F-50-42	14.00
54.61.03.18	0.20	54.62.05.18	4.10	83.020.111	4.40	F-50-43	0.55
54.61.03.21	0.35	54.62.05.20	5.00	83.023.181	5.30	F-50-44	0.80
54.61.04.01	0.05	54.62.05.21	6.60	83.030.861	0.70	F-50-45	0.70
54.61.05.01	0.07	54.62.05.23	7.20	83.04	51.00	FPE-7,5.2ar	74.00
54.61.05.02	0.45	54.62.05.25	8.80	83.040.271	100.00	H1.2.16.01	0.35
54.61.05.05	0.07	54.63.01.02	2.10	83.041.491	23.00	K1.1.12.00	0.70
54.61.05.08	0.09	54.63.01.04	1.50	83.042.101	8.20	KN4-1	1.80
54.61.05.17	0.15	54.63.01.06	1.20	83.046.401	9.80	KN4-2	6.50
54.61.05.18	0.20	54.65.01.01	0.20	83.075.891	23.00	KN5-1	1.80
54.61.06.01	0.20	54.65.01.03	10.50	83.076.891	11.00	KN6-1	0.70
54.61.06.04	0.10	54.66.01.01	0.70	83.079.811	1.10	KN6-2	0.20
54.61.06.10	0.70	54.66.01.02	1.20	83.082.301	30.00	KN6-17	0.06
54.61.07.01	1.00	54.66.01.07	1.20	83.084.731	17.50	KN6-21	0.70
54.61.08.01	0.95	54.66.01.09	7.90	83.085.861	0.55	K-242900	14.00
54.61.08.04	0.95	54.66.03.02	0.70	83.086.111	4.20	KN70-00	15.00
54.61.08.07	0.90	54.66.03.06	1.20	83.087.821	0.70	OJS-20	66.00
54.61.08.11	1.40	54.66.03.11	1.80	83.095.311	3.00	OS-20	14.00

**ESCORTS LIMITED**

SPARE PARTS DIVISION

19/6, MATHURA ROAD, FARIDABAD (Haryana)

**GENUINE SPARE PARTS PRICE LIST**

16th August, 1971

Prices subject to change without notice

Part No.	Retail Rs.	Part No.	Retail Rs.	Part No.	Retail Rs.	Part No.	Retail Rs.
OS-26-2	9.80	P2.6.11.01	12.50	R2.6.07.01	1.60	V1.2.01.02	28.00
OS-27	3.50	P2.6.12.03	16.00	R2.6.10.00	4.60	V1.2.02.01	5.60
OS-28	5.30	R2.1.13.01	2.10	R4.1.01.03	44.00	V1.2.05.02	8.90
OS-29	2.60	R2.1.14.00	2.10	R4.1.04.03	1.80	V1.3.01.00	8.90
OS-30	6.50	R2.1.22.01	9.10	R4.1.12.00	4.40	V1.4.10.01	3.90
OS-31	7.90	R2.1.23.70	12.00	R4.1.13.01	1.90	V1.4.11.01	1.60
PNM-82008	0.35	R2.1.26.00	0.35	R4.2.01.72	87.00	V1.5.00.00	36.00
PNM-85008	0.90	R2.2.02.70	83.00	R4.2.04.00	74.00	V1.5.00.10	32.00
PN/58M-82110	3.00	R2.2.04.03	2.80	R4.2.05.00	4.90	V1.5.04.00	0.70
PN/58M-82118	3.50	R2.2.06.15	5.40	R4.3.15.01	12.50	V1.5.05.00	7.00
PN-58/M-82146	0.35	R2.2.10.01	4.60	R4.3.21.00	4.00	V1.5.12.00	5-30
PN-59/M.82008	0.90	R2.2.19.00	4.60	R4.3.60.00	6.50	V1.5.13.70	14.00
PKN/M-82205	1.60	R2.2.20.00	11.70	R4.4.01.02	53.00	V2.1.01.92	110.00
PKN/M-82209	1.20	R2.2.21.00	1.10	R4.4.02.00	53.00	V2.2.02.00	2.10
PKN/M-82229	0.90	R2.2.21.01	1.10	R4.5.02.01	1.80	V2.2.04.00	4.60
PKN/M-82235	1.75	R2.2.22.00	1.20	R4.5.03.00	0.35	V2.3.02.00	3.70
PKN/M-85009	1.90	R2.3.02.12	16.50	R4.5.04.01	1.80	SPD-100.000	320.00
PN/M-85044	0.70	R2.3.10.10	2.30	R4.5.08.00	8.80	SPD-101.001	320.00
P1.1.56.00	1.90	R2.3.11.00	4.40	R4.6.01.01	2.60	SPD-111.000	320.00
P1.1.75.07	4.50	R2.3.12.01	2.80	R4.6.02.01	0.90	SPD-112.001	320.00
P1.5.02.09	3.70	R2.3.13.11	24.50	R4.6.03.00	3.20	SPD-141.000	210.00
P1.5.05.14	1.90	R2.3.16.02	3.50	R4.6.05.00	4.20	SPD-142.010	210.00
P1.6.13.03	1.20	R2.3.18.00	6.00	R4.6.14.00	1.10	SPD-143.020	210.00
P1.7.07.12	9.50	R2.3.18.02	6.00	SM3-016002	125.00	SPD-200.000	60.00
P1.7.10.09	4.20	R2.3.19.12	2.60	SM3-018016	125.00	SPD-201.001	60.00
P2.1.12.84	190.00	R2.3.27.00	0.20	SM3-016030	125.00	SPD-202.002	60.00
P2.1.32.72	22.50	R2.3.71.00	11.50	SM3-100019	130.00	SPD-211.000	51.00
P2.1.40.01	6.10	R2.3.81.00	6.00	SM3-100040	130.00	SPD-212.001	51.00
P2.1.48.00	0.20	R2.3.81.02	6.00	SM3-200003	210.00	SPD-213.002	51.00
P2.1.70.01	3.70	R2.4.06.70	43.00	SM3-200021	150.00	SPD-241.000	25.00
P2.1.83.73	4.90	R2.4.07.71	33.00	SM3-330012	200.00	SPD-242.010	25.00
P2.1.83.88	4.90	R2.4.12.00	2.30	SM3-910001	75.00	SPD-243.020	25.00
P2.1.93.00	0.55	R2.4.13.03	1.40	SM4-380001/2	8.20	SPD-244.030	25.00
P2.1.93.01	0.55	R2.4.14.75	76.00	SM4-380001/3	9.50	SPD-245.040	25.00
P2.1.98.00	17.50	R2.4.23.00	0.55	SM4-380001/4	8.20	SPD-300.000	130.00
P2.1.99.00	0.20	R2.4.24.00	10.50	SM4-761023	7.00	SPD-301.001	130.00
P2.2.24.00	240.00	R2.4.29.00	0.70	SM4-791009	6.10	SPD-302.002	130.00
P.2.3.00.01	39.00	R2.5.01.00	4.90	SM4-811001	1.50	SPD-303.003	130.00
P2.5.01.01	13.00	R2.5.06.00	1.80	SM4-811005	1.50	SPD-304.004	130.00
P2.6.02.00	17.50	R2.6.05.00	0.35	SM5-813004	0.70	SPD-311.000	130.00

**ESCORTS LIMITED SPAREPARTS DIVISION**

**BIN CARD**


Part No. \_\_\_\_\_

Description \_\_\_\_\_

Date	Reference	Recd.	Issued	Balance	Sign.
					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15

**SPECIMEN 'P'**

**NO!**  
Not Any  
MORE!!



**ELIMINATED**

**NO!**  
**NOT ANY  
MORE!!**



- BIN CARDS (Specimen P) kept with the parts in stores were eliminated and have not been missed so far! (The records of issues and receipts were earlier being kept in cardex as well as in bin cards.)
- At the end of the year a considerable time was spent in tallying the entries made in the bin cards with those made in the cardex cards.
- The bin cards and the cardex cards were maintained for over fifteen years. The search each year for an answer to the tallying problem proved fruitless. A number of improvements and simplifications were tried but eventually it was decided to eliminate the job!
- Pickers, packers and stores incharge were upset by this change. They said that in future they won't be responsible for stock balances since bin cards are not there for them to account for issues. They did not have an answer when confronted with five glaring discrepancies. They came out with the excuse that they must have missed the entries because the job is done always in a hurry. They wanted to refer to the cardex!
- There were 13,000 bin cards and about 3,00,000 entries per year. After each issue or receipt the balances were struck. Filling the bin card for each part *delayed* the execution of the orders. On an average, an order was delayed by two hours. At the end of the year on an average, ten minutes per card were spent in tallying i. e. entries in bin cards were compared with the entries in cardex cards.

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"Far and away the best prize that life offers is the chance to work hard at work worth doing."  
—SIR SHRI RAM

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**Before :**



12,000 Rush/Supplementary orders are received from the dealers in triplicate. One copy was returned as acknowledgement copy. Second copy was sent to the dealers alongwith the goods as packing slip. Third became record copy from which the bill was made.

**Now :**



We eliminated the packing slip. We reasoned that our bill (which includes a copy of the order duly processed giving therein the details of the parts being sent) reaches the dealer earlier than the goods. And, therefore, a dealer can use it for tallying the goods received.

(In case of stock orders (2400 per year)—the second copy which was used as packing slip became dealers bill copy. See Stock Order Pad—B-7).

Incidentally—in many companies Packing List is made as a new and complete document by the stores people and on the strength of this document the bill is made. This is avoidable waste of human efforts.



## TAGS

B - 33

**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
SPD-443-020 (HARYANA)  
Sig End Brg. Set 2st U/S  
15set AJC  
QTY. : PACKED BY :

**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
SPD-443-020 (HARYANA)  
Sig End Brg. Set 2st U/S  
15set AJC  
QTY. : PACKED BY :

**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
FARIDABAD (HARYANA)  
SPD-443-020  
Sig End Brg. Set 2st U/S  
15set AJC  
QTY. : PACKED BY :

**ESCORTS LIMITED**  
SPAREPARTS DIVISION  
FARIDABAD (HARYANA)  
SPD-443-020  
Sig End Brg. Set 2st U/S  
15set AJC  
QTY. : PACKED BY :

- The tag (for identification of parts) is printed on Bradma addressograph machine. It is possible to get 15,000 tags printed per day per man—8 hours a day. This system provides flexibility in as much as from 1 to 10,000 tags can be printed—almost instantly, as required.
- On Bradma it costs us, for our present volume, Rs. 2400/- while on Computer our estimate was Rs. 30,000. So Bradma came out the winner. Quite often real costs are ignored in the anxiety to be able to say that we are on Computer!
- SPD requirement is 12,00,000 tags per year. Comparing it to manual system of hand written tags—we save a minute per tag. Earlier, each picker made his own tags while picking the parts. He also counted the parts as per requirements of the order. We have now adopted the system of keeping parts in precounted quantities of 10 or 100 depending upon prices of each part. See "Countings"—B-34.

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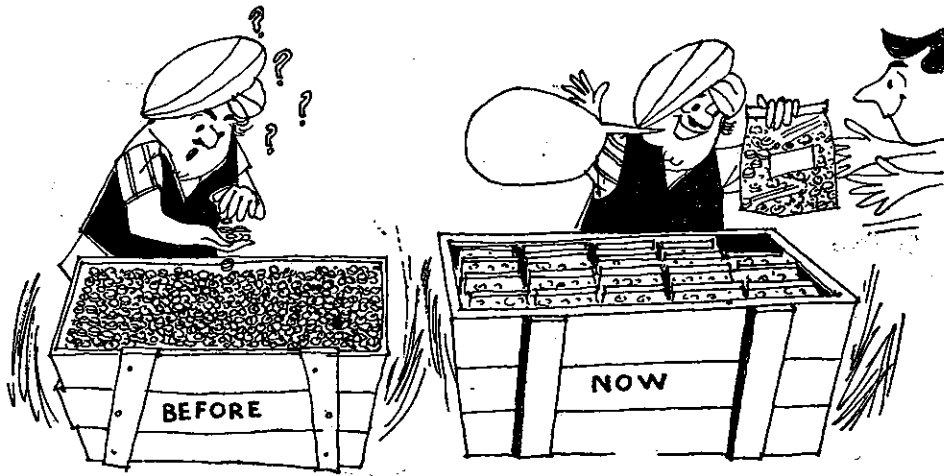
"Business is never so healthy as when, like a chicken, it must do a certain amount of scratching for what it gets."—HENRY FORD

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Annual Savings : Rs. 24,000

Started : 1969





- In the stores we had bottlenecks in the flow of work as items received in multiples of small components and/or huge quantities delayed making of receipt reports, entries into books and back ordering and payments to vendors. This method of pre-packing helps in faster calculations and as the parts are kept pre-packed in this very manner in the stores, the issuing becomes efficient and quick.
- We eliminated the bottlenecks by having a packaging contractor who would put such like items 10 in a polythene bag, 10 such bags into one bag making a quantity of 100 and 10 such bags into a bag to make the quantity to 1000 and so on.
- With the above job done — our stores people almost eliminated all the bottlenecks and kept their paper work upto date.
- The precounting at the receiving stage has the advantage that it will not have to be counted again at various stages such as picking, packing, inventory and finally at Dealers end.
- Incidentally, the above counting job is done by girls and blind people.
- To expedite our preparing of bills we sell parts in multiples of 100 (upto Re. 1 each) or 10 (upto Rs. 5 each)
- Tags are also inserted into bags to expedite picking and packing. See "Tags" B-33.
- The suppliers are being persuaded to send such items in easily countable (number, kg., meters) form of packing. Imagine receiving 10,000 Bolts from one vendor in loose form ! The vendor sends the same quantity but 10 in a polythene bag, 10 such bags into one polythene bag making a quantity of 100 bolts and 100 such bags to make a quantity of 10,000 bolts !!
- Spare Parts in "Economical" Quantities.

If the value of a part is less than Re. 1/- the issue is in multiples of 100 and if the value of a part is less than Rs. 5/- it is issued in multiples of 10. This helps in faster calculations and as the parts are kept pre-packed in this very manner in the stores, the issuing becomes efficient and quick.



We have been able to expedite our paper work by doing the following :—

- Heavy, bulky and "awkward" Spare Parts such as Cylinder Block, Housings, Frame etc. are kept in pre-packed condition in wooden cases or crates—ready to go. As soon as an order is received the dealers' name and station is stencilled on the case and it is on its way out.
- This final packing is done right on the receipt of the heavy parts. It helps save storage space and utilise spare time of packers during lean periods.
- This method provides *same day service* without sending anything extra.
- Rush Order received from the dealer is processed through the cardex. And as the parts are lying ready to go—in nine out of ten cases, not only the goods go the same day but also the bill. This becomes possible because the order itself becomes the release advice, delivery challan and the bill.

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"It's a poor bureaucrat who can't stall a good idea until even its sponsor is relieved to see it dead and officially buried."—ROBERT TOWNSED

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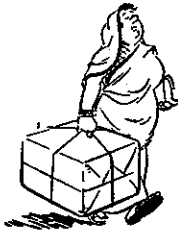
**There must be  
a BETTER WAY**

**Before :**



On receipt of goods from a supplier—we would list each item being received serially in our receipt report.

**Now :**



We started attaching a copy of the supplier's bill to our receipt report and mentioning on the receipt report as follows :

"Goods as per bill No.....dated.....received".

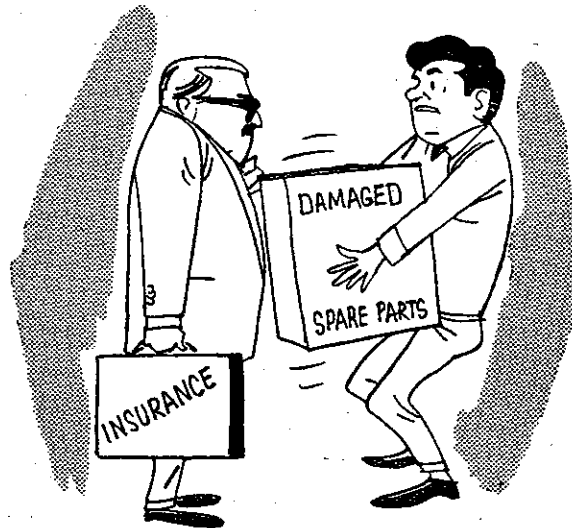
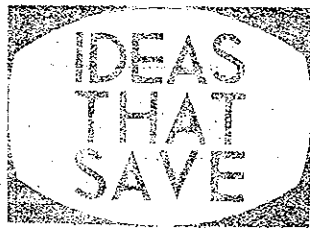
We make 3000 receipt reports per year.

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The Peter Principle : "In a hierarchy, every employee tends to rise to his level of incompetence."

The Peter's corollary : "In time every post tends to be occupied by an employee who is incompetent to carry out its duties."—ROBERT TOWNSEND

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- No insurance claims are raised if the value of the claim comes to under Rs. 100/- for indigenous and Rs. 300/- for imported consignments.
- Similarly, wherever a dealer writes to us about a shortage of damage we accept the claim depending upon frequency from that dealer and the amount involved.
- On consignments received from the suppliers we extend the same principle and the amount will depend upon the value of the consignment.
- This practice enabled us to reduce our paper work and in many cases create goodwill too.
- Incidentally, we found it more convincing to send photographs (specially to foreign suppliers) when we received consignments in damaged condition due to under or wrong packing. A picture is equal to 1000 words !

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"You remember the old story about the philosopher who asked a beautiful socialite at a cocktail party if she would sleep with him for \$5 million. She said "she would". He asked, "How about \$5?" She was outraged. "What do you think I am—a whore?" "We've already established that," said the philosopher, "now I'm trying to establish your price."—ROBERT TOWNSEND

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**There must be  
a BETTER IDEA**

**Delivery of Goods at the Counter :—**

Gate Passes were issued for the goods to be taken out. After the cash memo had been made and signed and money deposited, the gate pass was made giving therein the reference of the cash memo.

An additional copy of the cash memo now serves as gate pass and the making the signing of Gate Passes has been altogether eliminated !

**Direct Despatches of Goods :—**

An Outward Shipment is prepared indicating the number of cases to be sent to each destination. Each consignment is listed on separate line. Expenses incurred like freight, loading and unloading etc. are mentioned against each destination. Copy of it becomes an accounting document eventually.

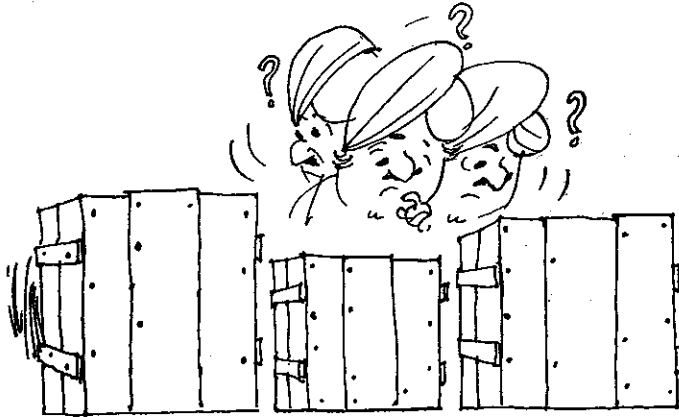
A perforated portion of Outward Shipment becomes the Gate Pass instead of making Gate Pass for individual consignments.

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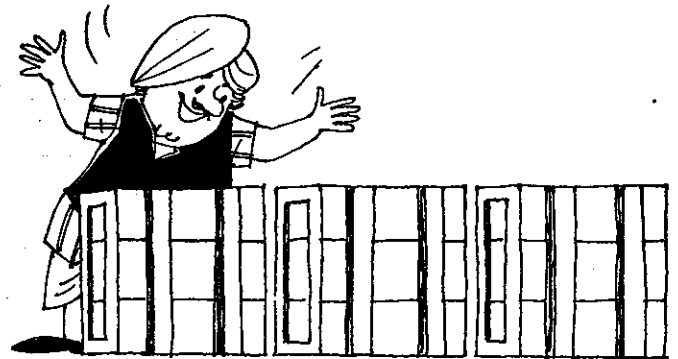
"Compromise is usually bad. It should be a last resort. If two departments or divisions have a problem they can't solve and it comes up to you, listen to both sides and then, pick one or the other. This places solid accountability on the winner to make it work."

"Condition your people to avoid compromise. Teach them to win some battles, lose others gracefully."—ROBERT TOWNSEND

---



**Before**



**Now**

**Before :**



The despatch clerk used to enquire of the carpenter what to charge for a case. This "subjective" valuation would depend upon the number and size of the wooden packing cases. Quite often dealers would question this "charge" and would give instances where we charged them less earlier.

**Now :**



To expedite as well as to reduce complaints—we decided to fix a percentage or minimum value (1% of the value of the bill or Rs. 2/- whichever is more). This standard rate has worked very well for us. *Note :* This percentage or minimum or average rate we have extended to quite many areas like Re. 1/- per packing case irrespective of size and 10 P. per card board carton. This simplifies accounting too.

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"Do you really delegate authority as well as responsibility?"

"It is the easiest thing in the world to tell somebody that he is responsible for something, but the most difficult thing in the world is to give him the full authority and not interfere!" — J. K. PARKER

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**There must be  
a BETTER WAY**

**Before :**



SPD was closed for 15 to 25 days at the end of the year for stock checking. The mistakes were discovered only at the year end which was quite late for taking any corrective action, if any.

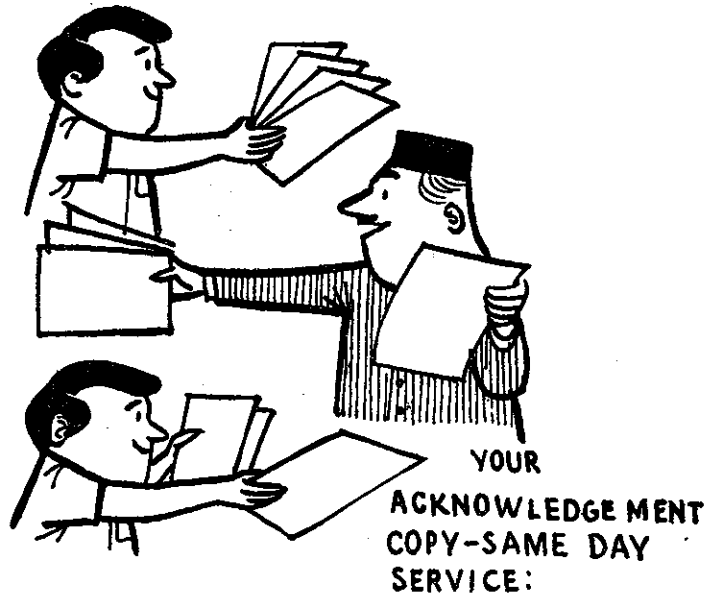
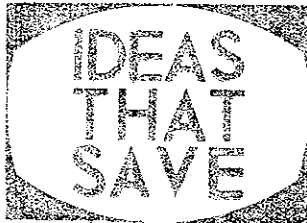
**Now :**



By introducing perpetual inventory system—inventory is taken of a few items every day. As there are no bin cards—this system does not miss the bin cards. In addition, the discrepancies come to light much earlier leading to earlier corrective action. At the end of the year, cardex quantities are mentioned in the inventory sheets. All this involves closing of stores for only 2—3 days.

Prior consent and approval of auditors is a must. Let them prescribe how they want the system to be implemented i.e. quantity of items to be checked per day and what sort of records to be kept.

We request both internal and external auditors to visit us alternate months throughout the year instead of at the end of the year. In addition, we do extensive physical checking in October instead of December so as to be able to prepare Divisional Balance Sheet (provisional) in January for the year ending December.



**Before :**



Each order received from the dealer was individually acknowledged (typed) with a copy to the field officer and a record copy was kept. Generally—this was done on the third day because of usual backlog in typing.

**Now :**

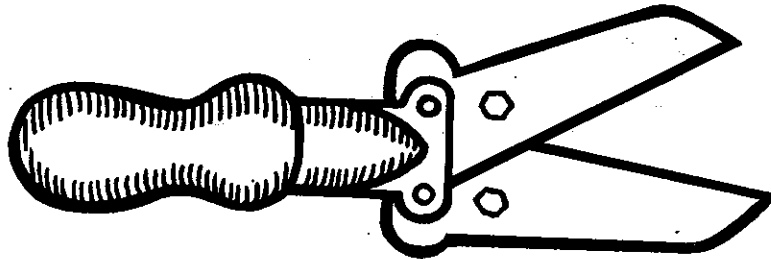


In case of Rush/Supplementary orders the 3rd copy of Specimen 'C' goes back to the dealer same day. In addition to elimination of typing and delay, it tells the dealer as to what parts are being despatched and what are not. This enables him to take the necessary action at his own end.

In case of Stock Orders, 1st copy of Acknowledgement Page — Specimen 'A' goes back to the dealer within a day or two. It tells the dealer as to how his order has been rated from the point view of F.O.R. facility as well as Best Stock Order Award and also enable him as to where to improve next time.

*Note :* Annually—12,000 Rush and Supplementary orders (average 7 items) plus 2,400 Stock Orders (average 90 items) are processed each year at almost "computer" speeds !

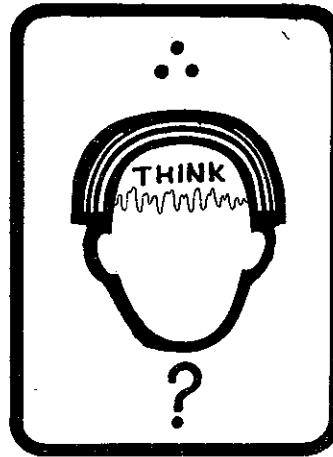




- Release Advice or Delivery Challan is no longer prepared for Rush/ Supplementary Order (Specimen C). The order from the dealer itself becomes the delivery challan as on it we mention what can be released. See also idea B-6 as applicable to Stock Order Pad.
- The tedious job of transcribing of information from one form to the other led to thinking for better ways. This delay in paper activity reduced productivity and was a bottleneck.
- Preparing a challan delayed even the urgently required parts going to dealers. A better way was found by studying the methods of some other companies. Orders don't have to wait for delivery challans for execution.
- This system was being followed at various other companies. This elimination affected Spare Parts Division a great deal. Moreover, the implementations got off to a flying start since the boss himself had conceived of this idea and had it introduced. !
- All the transcribing work was eliminated i. e. for 12,000 orders received per year having 84,000 items. This delay elimination enabled processing of orders quickly thus bringing in the moneys *that much* earlier. The assistants previously employed on this job have been rehabilitated elsewhere in the growing organisation.



**THINK...**  
There must be  
a **BETTER WAY**



**THEREFORE**  
**THINK**  
and ask  
**QUESTIONS**

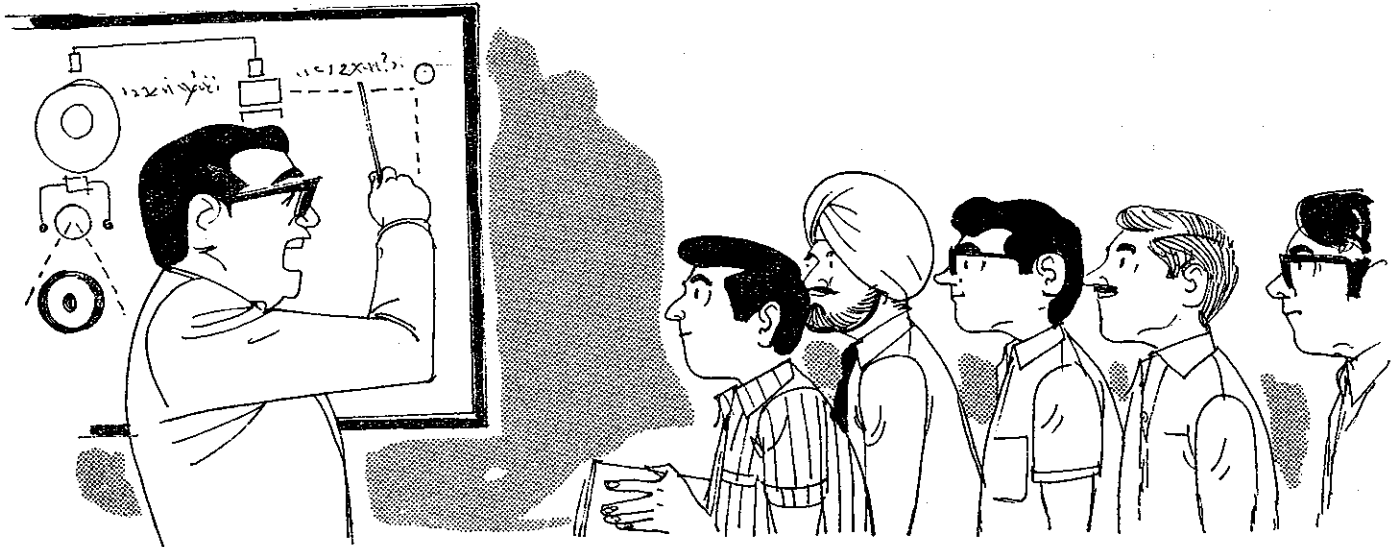
- We have a huge dealer organization. Quite often it becomes necessary to write to them or reply them on important matters. Generally, there is no end to it i.e. writing, replying, re-replying etc.
- We now call up the dealer and sort the problem out on telephone.
- We also call him up before 8 A.M. when it costs half and more or less talk over a cup of morning tea. Sometimes these calls are made just to enquire how he is doing when he is likely to tell us what somehow he cannot put in writing. Sort of good public relations job specially when very senior person calls him up. Only it should not be overdone.
- Similarly we occasionally use Telex - when we and the dealer come to the respective Telex machines and start 'talking'. It is expensive, but useful form of getting things done without too many letters. It so seems that everyone has started hating paper work!

---

"People in business not operating under close supervision tend to do what they like best rather than what the management has decided they should do.

A case in Point : An area manager spent six weeks in his state capital (his home town) supervising a minor supply item while his territorial performance went from bad to worse. A request for the loan of a clerk from the Head Office could have satisfied in the case. He could then have done the job that his management thought he was doing."—J. K. PARKER

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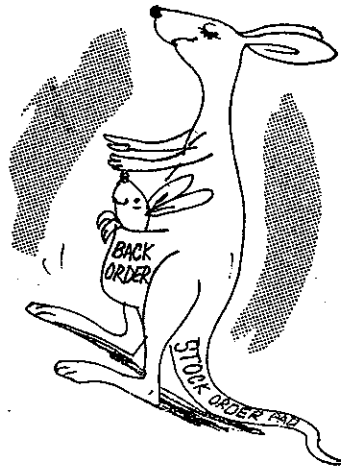
**DON'T TYPE BILLS—CONVERT ORDERS INTO BILL**

- Typing of bills was eliminated in 1968. Orders are now received from dealers in duplicate on pre-printed order forms, giving therein the details of the parts and prices as well (See Specimen A). One copy of the order becomes office copy of the bill and the second one bill copy for the dealer.
- Prior to 1968, typing of bills was a bottleneck. There was a chronic delay of almost 7 days on an average. These delays resulted in the dealers getting the spares late. This delay led to the search for a better way!
- In order to reduce and eliminate the delays, various possibilities were thought of such as Bradma Invoicing system and an Invoicing Machine. The better way turned out to be in improving the *existing manual system*!
- The dealers really protested! This was basically against the major change involved; change itself was something to be protested about!!
- Our argument to the dealers was "if you want faster and economical service, you will have to sacrifice the "beauty of typing" and be satisfied with "yours" and "ours" handwritten bills. We are willing to gold emboss the bills if you are willing to pay the price". This won the point!!
- There are on an average 90 items per bill and each item means about 30 typing strokes. *This idea had led to almost same day billing.* To the dealers, it means earlier receipt of goods. For both dealer and Escorts, it means less errors because less copying and all that it means. And of course, *what 6 typists could not do in time, two are doing it well in time.*

In the early part of this century typewriters were introduced in the offices to improve the appearances of letters and documents. At first they were used only for important letters and documents created by senior managers. As typed characters became a sign of prestige, the practice of using typescript grew until nearly all letters, memos, and even unimportant forms (no matter by whom created) were typed. In many cases a preliminary record in longhand or shorthand was made, thus creating one of the most wasteful duplications of effort ever introduced into offices. Although a reversion from typing to handwriting may seem to be against the modern trend of mechanization, regardless of cost, it has nevertheless taken place. Many companies have realized that large number of documents which have to be originated in manuscript are acceptable in that form, and that there is no need to duplicate their production (with the inevitable risk of error) on typewriters. The reversion has made worth while savings in time, personnel and money.—HAROLD H. LONGMAN







- To process the back-orders efficiently and economically—it is necessary that it is known date-wise at a glance and in an instant as to what is on back-order from each dealer, and order number.
- The above is achieved through the attached card specimen which is kept in the cardex with the related card. Numbers on the horizontal line indicate the month and vertically the dealer code. Please refer to specimen 'A' wherein dealer mentions similar details.
- Above system enabled us to eliminate the separate processing of Back Ordered parts. Earlier, as and when Back Ordered parts were received we originated "orders" at our own end and processed them. Now, along with fresh order we process the Back Ordered items—Specimen A.

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**SCRAP PADS :** If ever I had a choice I would give good paper scrap pads to the executives to enable them to express their thoughts. I will even let them buy or develop their own scribbling scrap pads.

It is a very false economy to economise on paper which has become relatively very less expensive. It does not really pay to use the reverse of obsolete and used forms or computer reports except the person who gets it done and gets the credit of saving so much per year irrespective of how much harm it has caused.

This economy in fact amounts to "They had hire Einstein and then turn down his requisition for a black board".

---



- We used to issue circulars to our dealers in regard to Sales, Marketing, Spares, Service, Commercial and Accounts. These were sent in the form of cyclostyled circulars.
- We realised that the dealers were not reading all of them and moreover quite many were not even filed properly for reference purposes.
- We decided to make the above interesting enough. We thought of a monthly letter to be sent on every 25th and named it Field Flash. This is printed nicely and on good paper. It has one sheet for each section—4 sections—Marketing & Sales, Spare Parts, Service & Training and Finance & General.
- We send Field Flash in duplicate. One the dealer keeps as a set monthwise for his reference purposes. Other one is filed away sectionwise—monthwise—to be used by respective section incharge.

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**BULLOCK CART vs. JUMBO :** An executive who can decide what to take to reach the destination is the executive who will ultimately produce profits.

Very often a Jumbo is used when an Ambassador will do ! And more often an Ambassador is used when bullock cart will do !! Jumbo can be justified in many cases for going to Bombay from Delhi but not for going from Faridabad to Mathura ! But the latter happens frequently more with the idea to represent modernity and hell with the costs.

At Escorts we still use Bullock Carts for clearing and forwarding work as the Job is to be done within 5-mile radius.

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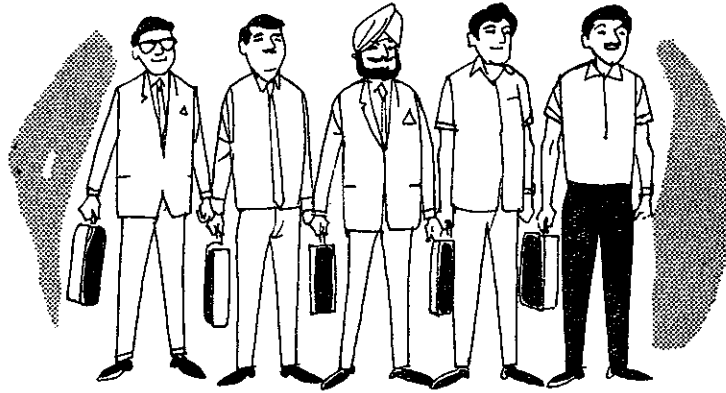
- We summarised all our past CIRCULARS ON POLICIES, PROCEDURES just in one page—both sides. Previously dealers would write to us for such matters and we would reply to them to refer to our such and such circular and then they would ask us to send them that circular. We eliminated all this and came up with a 4 page write-up.
- We do make changes in this—just at the end of the year. (This very information was in about 40 pages under different numbers—cyclostyled).
- Later we included cartoons to make it interesting reading.

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**Electronic Calculators:** We must start considering them as part of the office—as typewriter. The ones being made in India are equally good, if not better, compared to the imported ones. And these machines can do a lot. Relatively speaking—they are not very expensive and can be generously given around in an office to anyone, who now spends more than 25% of his time on calculations. These machines do not require much training and are ten times faster than manual working plus considerably less prone to errors and fatigue to operators.

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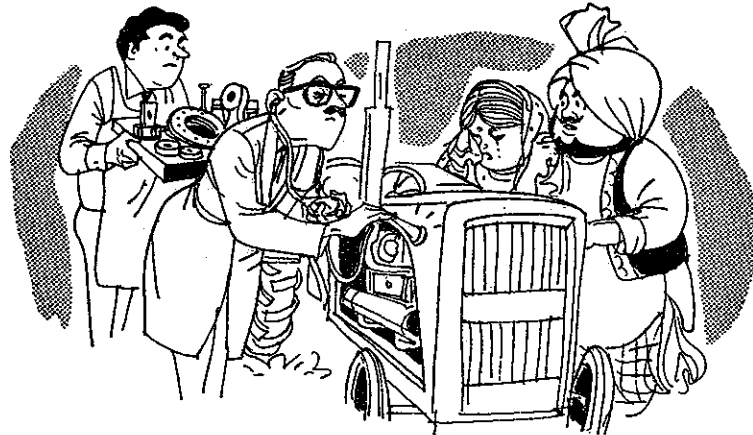




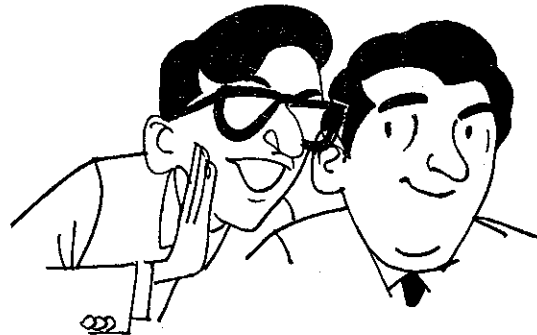
- We have developed a comprehensive report in regard to sales performance and connected paper work. We compare this year figures with the last year figures to figure out what corrective steps are required to achieve the targets or exceed them.
- We got request for additional staff because sales were going up! On analysing we found that the paper work had not increased substantially—in fact it was going down. Dealers were ordering more per order. This gave us the idea to include paper work volume alongwith the sales volume on daily basis and to compare it with the last year performance.
- This report has figures to be filled daily, weekly and monthly. It gives us adequate information and we feel this is a better way for us. It includes various reports, marketing, billing, cardexing, picking and packing—what have been done and what is pending work.
- It takes less time to make and at the same time effective use of various activities are made at one place.

**Statistics and Statements :**

- As a person goes up—he is likely to take his habits along with him. And he becomes so much habitual of collecting information—"Just in case attitude"—that he seldom gets time to analyse the information and use it. We try to get ad hoc statements prepared as and when a decision is to be made.



- We get our illustrated parts catalogues cyclostyled initially instead of getting the same printed. After it has "worked" for some time and we have found the mistakes - we go in for printing at ease instead of a rough job.
- Gestetner Duplicators representative called upon us to sell the cutting of stencils through "photographic" process. The process involves running the page through their machine - Gestetner Scanner - out comes the stencil with the information exactly similar to that of the page. Each stencil currently costs Rs. 7.50 same day delivery from their office. We now have our own machines and the stencil costs Rs. 2/-.
- Printing entailed waiting for the printers to do the job which included expensive block making, composing, proof reading, printing etc. In some cases where the information was likely to change, printing had to be dispensed with in any case and dealers informed through ordinary stencils (without illustrations) and this was not a satisfactory arrangement. The print effect is retained to some extent by the above process.
- There was no resistance. Only the printers did not like the idea of getting less business. Of course, it meant more work for stencilling, re-production and later collating and binding. This was preferred instead of the offering regrets for not being in a position to give the catalogue in time to the users.
- The dealers get the catalogues earlier which result in correct ordering.
- It seems to be a good substitute for "Xerography" which is almost a decade away from us.



- Correspondence and visits to various companies have brought in extremely good ideas and have created a 'bank' of ideas for future use. Spare Parts business cannot be learnt in schools or colleges nor from books. Correspondence and visits media have given us extremely good results.
- Years ago, in 1968, in our spare moments, we took the liberty of sending well worded letters to the Presidents of American Motors, Chrysler, Ford and General Motors. We got detailed replies and extremely useful literature. This encouraged us to write to others as well and with similar results. *It is heart-warming and surprising to know how many people are willing to share knowledge.*
- To keep the correspondence going and in our humble way to reciprocate, we sent in return our literature, some books published in India and miniature paintings. In addition to foreign contacts, we have developed similar contacts in India through visits and correspondence. Along with our business tours we combine educational tours too !
- There was no resistance from anyone. In fact, people liked the idea. This can be seen from the fact that we often get the literature by air. In one case a friend of ours spent \$ 30 to send us 6 kg. of literature ! We have received about 300 kg of literature almost all of it by air !
- In April 1970, we conducted a seminar to share these ideas. We had about 40 participants representing about 20 companies. We ourselves got two new ideas and that more than paid off the expenses.

# Section 2

*A little bit better...*

**IDEAS THAT SAVE**

*at*

**Two Bombay Companies**

*By*

**B. T. DASTUR**

Material Manager

**CADBURY-FRY (INDIA) PRIVATE LTD.**

**BOMBAY**



## INTRODUCTION

Ideas reported in this section have been evolved by the writer and implemented by him in two of the organisations he served, of course, with the help of his colleagues and the encouragement of his directors. One of these is a long established company and another a recently established one. It was found that both provided opportunities for improved ideas.

Even the smaller ideas have been reported because I have found that it is *the search for ideas* that is important, not the size of the ideas.

The quantum of savings will depend on factors like volume of work and salary patterns. Savings in this report have been calculated on the following basis :

1. There are 165 working hours per month.
2. On an average there are 200 out-going letters per day.
3. On an average, 100 in-coming letters per day are replied.
4. Roughly there are 900 items in monthly requisitions.
5. Approximately, sorting, scrutinizing, punching and filing 300 sheets of paper takes 15 hours.
6. About 150 letters are sent out daily.
7. The average cost of an out-going letter is Rs. 3 to Rs. 4.
8. Salaries : (Average)
  - a) Stenographers Rs. 600
  - b) Filing Clerks Rs. 450
  - c) Accounts Clerks Rs. 600
  - d) Cash Department Clerks Rs. 1000
  - e) Purchase Department Clerk Rs. 700
  - f) Telex Operator Rs. 800
  - g) Mean of office salaries Rs. 750

*Note :* To each of the above category of salaries add 40% towards 'perks'

9. Average Executive salary Rs. 2500/-

*Note :* Add 50% towards 'perks'

10. Executive time costs the company Rs. 0.37 a minute or Rs. 22/- an hour.

I have emphasised the principle—drawn from practices—so that the reader can apply them everytime he gets an opportunity.

*B. T. Dastur*



*A LITTLE BIT BETTER IDEAS*

**MAILROOM IDEAS**

D-1	Inward Mail Register	Rs. 5,000
D-2	Doubtful Incoming Mail	500
D-3	Mail Collection & Distribution	500
D-4	Savings Through Postal Rates	1,500
D-5	Glueing of Envelops	500

**CORRESPONDENCE**

D-6	Correspondent	5,000
D-7	Routine Letters	5,000
D-8	Dictating Machine	5,000
D-9	Reminders	10,800
D-10	Dictation	7,500
D-11	Acknowledgement of Greetings	7,500
D-12	Quoting Messages	2,000
D-13	Addresses	300
D-14	Marking Correspondence	20,000
D-15	Retyping Letters	1,500
D-16	Hotel Booking	600
D-17	Master File Copy	4,000
D-18	Inland Letters	3,000
D-19	Forwarding Letters	7,000
D-20	Post Box Number	3,000
D-21	Copies	3,000



### **PURCHASING**

D-22	Telephonic Chasing	10,000
D-23	Terms & Conditions	2,000
D-24	Limited Vendors	4,000
D-25	Carbon Paper	2,500
D-26	Duplicate Payment	5,000
D-27	Quantity To Order	20,000
D-28	Requisition Cum Order	15,000
D-29	Preprinted	15,000
D-30	Categorising Items	20,000

### **TELEPHONES**

D-31	Hot Telephone Line	3,000
D-32	Internal Directory	2,000
D-33	Informed Operators	3,000
D-34	Messages	1,000

### **TELEX**

D-35	Preprinted Telex Forms	3,500
D-36	Telex Messages	3,000
D-37	Telex Attachment	5,000
D-38	Fixed Time Telex	1,200

### **FORMS**

D-39	Control	3,000
D-40	Improvements	5,000
D-41	Storing Forms	1,000

### **FILING**

D-42	Mail Processing	2,000
D-43	Prepunching	2,000
D-44	Files Index	3,000

### **OFFICE PERSONNEL**

D-45	Interviews	5,000
D-46	Wanted Ads	3,000
D-47	Exit Interviews	5,000
D-48	Staggering Hours	3,000

### **STATIONERY**

D-49	Telephonic Orders	3,000
D-50	Printing Proofs	1,000
D-51	Stapling	2,000
D-52	Cello Tape	1,000



D-53	Pencils	500
D-54	General Savings	5,000
D-55	Letter Heads	500
D-56	Window Envelopes	4,000

#### **GENERAL OFFICE ADMINISTRATION**

D-57	Equipment	10,000
D-58	Lights	2,000
D-59	Utilities	500
D-60	Keys	200
D-61	Telephone Requirements	3,000
D-62	Staff Vehicles	20,000
D-63	Furniture	2,000
D-64	Layout	2,000

#### **REPORTS**

D-65	Exception Reporting	59,000
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**Do not wait for the Best Idea  
Implement the 'Better' Idea !**





## MAIL ROOM IDEAS

### **D-1 INWARD MAIL REGISTER** **Rs. 5,000**

- It was scrapped. This expedited the distribution of mail. It also meant quicker processing of orders and expeditious collections against cheques, drafts, hundies etc.
- It was feared that some persons might take undue advantage by maintaining that the particular letter, document or form was not received and take shelter in the absence of proof. In practice, this fear turned out to be baseless.

*Principle :* Any record must be useful and improve upon an existing system.

### **D-2 DOUBTFUL INCOMING MAIL** **Rs. 500**

- It is kept aside. As and when there is no rush—this mail is taken to the Administration Department for guidance regarding its distribution to the proper department.

*Principle :* Segregate the difficult from the easy so that work flow can be smooth.

### **D-3 MAIL COLLECTION AND DISTRIBUTION** **Rs. 500**

- One person was held responsible for the distribution of incoming letters and telex messages, and for the collection of outgoing letters and telex messages. He had to ensure that the trays, located on each floor, were emptied *at set intervals*.
- Prominently displayed cards or plastic discs were inserted in the trays (from which outgoing letters and telex messages are collected)—an hour before the final collection. The card reads : "The last collection will beat.....p.m."

*Principle :* Where applicable, use staggering/cycling.

### **D-4 SAVINGS THROUGH POSTAL RATES** **Rs. 1,500**

- Several letters, orders, bills and other documents, consigned to one party were put in different envelopes. Heavy enclosures were sent as letter mail.
- An analysis of the steeply rising postage bill threw up this possibility. A bulky mail, consigned to one destination, is put in a pre-printed master envelope. The enclosures are sent by parcel post at a lower rate.
- Mis-delivery of contents was feared. In the past four years, this happened *just once*.

*Principle :* Bunch wherever possible.



**D-5 GLUEING OF ENVELOPES**

**Rs. 500**

- The envelopes were glued individually.
- Some days a few letters could not be despatched, as the mail had to be deposited at the GPO, by a particular time.
- The envelopes are glued in bunches of *six* or *eight*, by opening out the flaps and spreading them, one behind the other.

**Principle :** Combine operations to reduce repetitive work.



## CORRESPONDENCE

### D-6 CORRESPONDENT

Rs. 3,000

- Only a few persons used to dictate letters.
- Some employees handled only correspondence, and were practically ignorant about operations of the department. When absenteeism was heavy, out-going correspondence declined. Graduates, with a good command over English, had no correspondence to do.
- Almost every one was required to correspond. The traditional correspondent idea was scrapped. We knew it served a useful purpose at one time; now it is obsolete.

*Principle :* Avoid excessive specialisation and introduce flexibility.

### D-7 ROUTINE LETTERS

Rs. 5,000

- The executive used to dictate *all* letters, including routine replies.
- One executive posed the question : How can I save a few minutes in my day ? A discussion led to this idea.
- Routine letters are now sent out by the respective Secretary/Stenographer.

*Principle :* What your assistant can do as well, do not do it yourself.

### D-8 DICTATING MACHINE

Rs. 5,000

- Every letter was dictated to a steno across the table.
- When the officer was away (on tour) the steno 'idled' for want of work. Sometimes, when the steno was busy typing, and the officer had time on hand, the latter could not dictate the letter.
- Dictation machines were introduced. These are now being made in India.

*Principle :* Where feasible, mechanize.

### D-9 REMINDERS

Rs. 10,800

- Every time a written reminder was necessary, a fresh letter was dictated, typed, checked, signed and despatched. On an average, fifteen *written* reminders were necessary every day.
- Extra copies were taken out, at the time of the first typing, where delays in the receipt of replies, were *foreseen*.
- 300 Written reminders were eliminated per month. Taking an empirical cost of Rs. 3/- per letter, there was an estimated annual saving of Rs. 10,800.

*Principle :* Copies are less expensive and faster than fresh letters.



#### **D-10 DICTATION**

**Rs. 7,500**

- Letters were dictated piece-meal.
- A steno was given some special work and she complained of frequent interruptions.
- Material is now bunched for a prolonged dictation, say, fourteen to fifteen letters to be dictated at a stretch. Also, the letters are dictated *before* an out-door visit is contemplated. This avoids overtime.

*Principle :* To save time, organise. One way to organise is to bunch.

#### **D-11 ACKNOWLEDGEMENT OF GREETINGS :**

**Rs. 7,500**

- Letters conveying greetings were replied individually and at length.
- Important, out-going mail was delayed. When we analysed, we found scores of individually typed replies to season's greetings. On an average 4500 cards were received, which were replied.
- We introduced the system of greeting cards to reciprocate the compliments of the season.

*Principle :* Use the principle of form letters, wherever possible.

#### **D-12 QUOTING MESSAGES**

**Rs. 2,000**

- Telex messages were reproduced fully in subsequent letters. Sometimes, a second sheet had to be typed to an out-going letter *because of the full reproductions.*
- The reproductions were restricted to the opening and the closing lines, with the gaps in the text indicated by dots and dashes.

*Principle :* Eliminate avoidable duplication.

#### **D-13 ADDRESSES**

**Rs. 300**

- There used to be a tendency to abbreviate the addresses (particularly before the introduction of window envelopes).
- Letters, samples and parcels were returned to the sender in some cases.
- Detailed addresses typed, or pre-printed.

*Principle :* Do not economize at the wrong place, at the cost of efficiency.



#### **D-14 MARKING CORRESPONDENCE**

**Rs. 20,000**

- Every sheet of incoming paper, particularly those relating to the offer of goods and services, was put up to a Senior Executive drawing a salary of Rs. 4,000 per month (and was getting 50% more by way of perks).
- While searching for some very important papers, it struck us that routine letters are clogging his 'in' tray.
- Such papers, now, are disposed of and filed away by the departmental head and are prevented from moving upto the senior executives. The 'in' trays of senior executives became more manageable.
- Many one-time letters were destroyed, not even filed. The inward mail clerk (drawing a salary of about Rs. 550 per month) was authorised to destroy the incoming trash.

*Principle :* Apply, where agreed to, the principle of Exception Reporting.

#### **D-15 RETYPING LETTERS**

**Rs 1,500**

- Letters having minor mistakes were re-typed.
- There were delays in sending out the letters. When we asked why, we found the above clue.
- Minor mistakes are corrected in ink. When we had only few out-going letters, the re-typing practice was all right but not now when the volume of work has grown so large.
- The principle was extended to the correction of minor errors, in ink, in reports and in statements.

*Principle :* Repetition for purposes of minor corrections is costly.

#### **D-16 HOTEL BOOKING**

**Rs. 600**

- Every time a hotel-reservation had to be made, typed letters were sent out to the hotels, confirming the telephonic bookings.
- There were some delays in typing out the confirmatory letters, which resulted in reminders from the hotels.
- Now pre-printed letters are sent out to the hotels.

*Principle :* Wherever possible and permissible, use letter forms.



#### **D-17 MASTER FILE COPY**

**Rs. 4,000**

- Every out-going letter had a master-file copy, in addition to the office-copy.
- The master-file copies were referred to rarely. Hardly, one in 500 copies was referred.
- The master-file copies were eliminated.

*Principle :* Too much safety is as expensive as too little.

#### **D-18 INLAND LETTERS**

**Rs. 3,000**

- Several letters, irrespective of their nature or length, were typed on a letter head, and inserted in an envelope. The postal cost was then 20 paise per letter.
- Higher postage costs made us look up.
- Inland letters are used where the communications do not exceed one page or do not need an enclosure or where they are of a plain informative nature.

*Principle :* When a number of methods accomplishes a task, choose the least expensive one.

#### **D-19 FORWARDING LETTERS**

**Rs. 7,000**

- Most of the outgoing documents had forwarding (covering) letters, even though the statements, documents and negotiable instruments were self-explanatory.
- An unnecessary filing of copies and the consequential clogging of files.
- The covering letters for most out-going communications were done away with.

*Principle .* Any unnecessary activity/duplication adds to avoidable cost.

#### **D-20 POST BOX NUMBER**

**Rs. 3,000**

- A request was received from the General Post Office, Bombay, requesting the Company to ask its correspondents to use the Company's Post Box Number.
- The correspondents were urged to use the Company's Post Box Number. A small slip was stapled to the out-going letters "Please use our Post Box No. . . when replying".
- This resulted in faster receipt and thus distribution of incoming mail, which is collected from the G.P.O., twice a day, by our peon.

*Principle :* Co-operate with the Government and enable it to serve the society better.



**D-21 COPIES**

**Rs. 3,000**

- A prominently-placed slip was attached to the out-going letter (where it was foreseen that a copy of the reply would be needed to be sent to another department). It read "PLEASE REPLY IN DUPLICATE".
- Typing out copies, or making photographic re-productions was practically eliminated. We had faster communications.
- In *one department* alone 10 copies per day were eliminated.
- The slip was replaced by a rubber stamp.

*Principle :* Put carbon paper to productive use.



## **PURCHASING**

### **D-22 TELEPHONIC CHASING**

**Rs. 10,000**

- There was no person specifically charged with the responsibilities of chasing the suppliers for delayed deliveries or reminding them in advance about vital materials.
- The work stopped in a department for want of some materials. The purchasing department was blamed.
- An additional telephone line was obtained for the purchase department and reserved for the exclusive use of the 'chaser'.
- This step eliminated 3000 written reminders per annum.

*Principle :* Where follow-up is necessary, provide facilities for the same.

### **D-23 TERMS AND CONDITIONS**

**Rs. 2,000**

- Every time that an enquiry was sent out, a long sheet of paper, giving exhaustive terms and conditions of purchasers, was issued. The Vendors used to return the sheets, confirming an acceptance of the said terms, when submitting their tenders.
- The clogging of tender files disturbed us one day.
- A formal letter was sent to the various vendors on the List of Suppliers, explaining the futility of the system. They were asked to ratify the terms, once and for all, till such time as either the buyer or the seller wished to modify or rescind them.

*Principle :* Make periodical review of procedures.

### **D-24 LIMITED VENDORS**

**Rs. 4,000**

- Enquiries used to be sent to as many as eight to nine parties, for one group of items, e.g., rubber parts, electrical spares or hardwares.
- The undue delay in preparing the very long comparative statements of tenders put us on a new track.
- Vendor evaluation was introduced, whereby an "army" of vendors was evaluated. The Mills were consulted before finalising the ratings of every vendor.
- After the rating was finalised, the vendors were given two chances to behave themselves, or face de-listing.
- The effective list of suppliers, for the thirty-four categories of supplies, was reduced from 436 to 130.
- The revised comparative statements did not have the rates of more than four suppliers for critical items and of three suppliers, for routine items.





- The list of suppliers too was periodically reviewed. The indiscriminate selection was at the root of the large list of suppliers.

*Principle :* Keep information current and functional.

#### **D-25 CARBON PAPER**

**Rs. 2,500**

- The various bills were sent to the factory daily, for approval of payment. The bills were entered thrice in one sheet of paper (separately), in three parts. The first part was retained by the factory, the second was returned to the Head Office, acknowledging the bills, whereas the third part was retained at the Head Office till such time as the second copy was received.
- The form was re-designed by cutting it down to 1/3rd of its original size. The second and third parts were placed below the first part (as separate sheets of paper) and carbonised entries were made, involving writing at one stage.
- The use of the above form was eliminated by entering the data in an exercise book and obtaining the acknowledgment of the concerned person, at the factory, on the book itself.

*Principle:* Use Carbon Paper.

#### **D-26 DUPLICATE PAYMENT**

**Rs. 5,000**

- On reading an order copy, it was not apparent whether the order was executed, payment was made (in part or in full) or whether there were rejected items.
- A duplicate payment of Rs. 15,000 was made to a very reputed Company which detected the oversight and returned the cheque promptly. And we wondered how this happened.
- Six columns were printed on the reverse of the order copies which gave the following information. Date of receipt of goods, item number, quantity supplied, balance quantity, bill passed for Rs.....and balance payment Rs.....
- After the order was executed in full a diagonal line was put across the face of the order.
- Advance payment was recorded, in bold red letters, on the face of the order, and *also* in the appropriate column, on the reverse.
- When the full payment was effected, the total amount of the order was crossed.
- Office copies of the orders were kept in the bound form.

*Principle :* System must be fool proof.



#### **D-27 QUANTITY TO ORDER**

**Rs. 20,000**

- Requisitions for raw and packing materials, from the factory, contained columns for stock on hand and average consumption during the three preceding months. These columns were never filled in.
- We noted one day that there was no indication of the stock on hand, nor of the average consumption during the three preceding months; and the fixation of Stock Maintenance levels was purely a matter of guess-work.
- The un-used columns were utilised to furnish valuable data. Two columns were added on the requisition to indicate the last Order-Number, date and the last price paid for the particular item.
- There was a precise indication of the stocks on hand, the last price paid for a specific item and the average consumption during the three preceding months.
- The determination of Stock Maintenance levels was systematised. Dangerously low levels and excessive stocking were both eliminated. The investment in inventories was regulated.

*Principle :* Control data must enable a better use of existing resources.

#### **D-28 REQUISITION CUM ORDER**

**Rs. 15,000**

- Requisitions were placed by the departmental manager, on the purchase department, which in turn issued enquiries, received the tenders and placed the orders.
- Bottle-necks in production and prolonged delays in supplying the materials against the requisitions made us enquire into this one.
- Requisition-cum-order forms were prepared at the Mills and sent to the Head Office. The first two copies formed the outgoing order and the acknowledgement. The third copy was retained by the Purchase Department which signed and issued the order, the fourth one was returned to the Mill's Stores Department. The fifth copy was retained by the Mill's Stores Department, which originated all the requisitions and destroyed them on getting the fourth copy.
- Such requisition-cum-order forms were used for contracted items, where the suppliers insisted on receiving intimations of the monthly requirements, against total contracted quantity.
- These were also used in non-contracted items which were repeatedly procured from a particular supplier (at the same rate) but who was not prepared to enter into a contract with the Mills.

*Principle :* Up-to-date Procedures.



#### **D-29 PREPRINTED**

**Rs. 15,000**

- For every item in the requisition, an enquiry was sent out to the suppliers, and the order was either hand-written or typed.
- There were prolonged delays in the preparation of requisitions, and the issuance of enquiries and orders. We enquired into the causes.
- We executed the following. Requisitions, enquiries and orders contained pre-printed items, which were procured frequently.
- Preparation of requisitions was expedited *five* times. The preparation time was reduced from 150 hours to 50 hours. (Average number of items in the monthly requisitions was 9000).
- With the extension of the principle of annual contracting, the enquiries were sent out and orders placed only once a year.
- For contracted items, in certain cases, the suppliers insisted on receiving monthly orders. In such cases, requisition-cum-order forms were prepared.

*Principle* : Simplify Procedures.

#### **D-30 CATEGORISING ITEMS**

**Rs. 20,000**

- Thousands of items were grouped under the heading of a department and *not* according to their functions or categories like electrical, rubber spares, hard-wares, machinery spares, dyes, intermediates, etc.
- We had the formidable task of breaking up requisitions and regrouping. There were prolonged delays in typing out the enquiries and sending out to the suppliers. Because of the constant rush, there were numerous errors in typing.
- The twenty thousand items, stocked by the Mills, were broken down into 54 established categories.
- The departmental managers were requested to include the various items in the appropriate categories.
- The requisitions became meaningful, and involved no extra labour in their preparations.
- The range of items included under the annual contracting system was increased from 18 to 68. Requisitions, enquiries and orders for the most common items were pre-printed.

*Principle* : Make systems easy for processing.



## TELEPHONES

### D-31 HOT TELEPHONE LINE

Rs. 3,000

- The local sales office was contacted via the Telephone switch board like any other party. There were prolonged delays in establishing telephonic contacts with the sales office, which handled over 50% of the annual sales (The local Sales office had only two telephone lines).
- We came to hear that a leading company in Bombay had a special connection between its Head Office and one of its divisions.
- A private wire connection was established between the Head Office and the local sales office, via the Telephone Switch boards of the two offices, (A formal application had to be made to Bombay Telephones for granting such a connection).
- At a total cost of Rs. 200, an instant contact could be established between the two offices.

*Principle :* Look around. What others do can give you an action-starter.

### D-32 INTERNAL DIRECTORY

Rs. 2,000

- Executives and non-executives on tours were handicapped for want of a comprehensive internal telephone-telex directory, for contacting the various units of the Company in India. They had to search for information.
- A comprehensive and condensed directory (which can fit into a wallet) was devised for ready reference. It contained the addresses, telegraphic codes and telephones and telex numbers of all the establishments of the Company. It also contained the addresses of all the executives who had residential telephone facilities.
- An instant contact can be established with any establishment or an executive of the Company. It eliminated frantic searches for telephone numbers and addresses. It enabled urgent business decisions to be taken when on tour.

*Principle :* Organise information for ready reference.

### D-33 INFORMED OPERATORS

Rs. 3,000

- The telephone operators were not informed of the executives on vacations or tours.
- The hesitations and searches "for one who is not there" created a poor impression before the caller. This we learnt from a discussion with a couple of customers.
- The telephone operators are now informed of such facts in time.



- Hesitations and searches are now practically eliminated. It has created a better impression amongst the callers.
- A prompt diversion of the call to the next in command has become possible.

*Principle :* Organise to eliminate hesitations and searches.

#### **D-34 MESSAGES**

**Rs. 1,000**

- There was no fool-proof system of communicating incoming messages, received in absentia.
- A section-head complained that a few important messages remained to be conveyed to him, on his return to the office. Outside parties also complained : What happens to the messages your people take ?
- A small slip was devised for use by the telephone operator, which enabled her to record, briefly, the in-coming call. It was passed on to the person concerned.
- All in-coming messages were conveyed. There was less annoyance to the callers. They in fact complimented us for the improved telephone service.

*Principle :* Check and remove blockages in communication flow.



## TELEX

### D-35 PREPRINTED TELEX FORMS

Rs. 3,500

- Both for in-coming and out-going messages, a lot of writing had to be done by the telex operator, apart from cutting, punching and filing of the copies. And the stapling of in-coming/out-going messages to standard forms.
- When we observed the operator one day, we noted that he has to do a lot of writing for both in-coming and out-going messages.
- The standard form was re-designed, and contained a maximum of pre-printed and a minimum of variable information.

*Principle :* Go for maximum preprinted information. Study bottlenecks.

### D-36 TELEX MESSAGES

Rs. 3,000

- Telex messages bore formal salutations and closings, indicated designation and rank, and were almost like regular letters.
- The mounting telex bill made us stop and think.
- Articles, some prepositions, formal salutations and closings, were eliminated.
- The branches also were instructed to cut out the frills.
- Priority codes were introduced for captive use e.g. "Paris; 27th January" meant "please establish the L/C before 27th January".

*Principle :* Play down frills. Develop codes.

### D-37 TELEX ATTACHMENT

Rs. 5,000

- The telex operator used to have peaks and valleys of work-load, as she had to type out the out-going messages *only* when the telex-channel was granted by the Overseas Communications Service (OCS).
- The suggestion came from Bombay Telephones. The following attachments were hired out, along with telex machines : Perforator attachment, Transmitter, Power Pack, Control unit.
- Before the channel is granted by the Central Telegraph Office or OCS, the operator can type the messages and feed them into the attachment. As soon as the channel is granted, the messages are transmitted at very high speed.
- Peaks and valleys in work loads are reduced considerably. The overtime-payment is reduced. The transmission time, and therefore, the cost of messages, is reduced considerably.

*Principle :* Consider suggestions from suppliers. You too may benefit.



**D-38 FIXED TIME TELEX**

**Rs. 1,200**

- As soon as the Overseas Communications Service confirms the grant of the channel, at a said time, a small pre-printed slip is circulated to some executives, indicating that the telex connection will be available at.... .a.m/p.m.
- All those concerned can send in the out-going messages to the telex operator, *before* the Channel is operative.
- A maximum number of messages can be transmitted during the first three minutes, for which there is a minimum charge of Rs. 48. The subsequent minutes cost only Rs. 16 per minute.
- The out-going messages can be pre-punched and fed into a perforated tape, and kept ready for instant transmission.

*Principle :* Bunch and organise.



## FORMS

### D-39 CONTROL

Rs. 3,000

- There was no knowledge of the number of forms in use and in existence. Anybody could originate, modify or amortize a form.
- By combining various forms and consolidating them into standard paragraph letters a good deal of typing-time was saved.
- There was some initial resistance to the centralisation of authority for the design, modifications, control and elimination of forms. It was later realised that the function best served its purpose when centralised.
- A standard forms file was introduced which contained specimens of every form in use.

*Principle :* Rationalise forms.

### D-40 IMPROVEMENTS

Rs. 5,000

- A forms-improvement folder is retained. It contains every valuable suggestion to improve the design, effectiveness, circulation or control of forms.
- There was no regular system to improve the design and exercise a better control over the forms. Forms used to be designed casually. Some good suggestions, to improve the design of forms, were lost sight of because there was no system to record the valuable suggestions and implement them.
- The forms are designed effectively and made functional.
- We found that forms design and control is one of the important aspects of organisation and methods. We made one senior person responsible for the redesign and control of forms.

*Principle :* Up-to-date form design.

### D-41 STORING FORMS

Rs. 1,000

- Nearly *three* dozen type of cyclostyled forms used to lie on a rack with only one shelf. They were dumped one over the other. One lot of forms positioned horizontally used to have another lot of forms over it vertically. One day not a single specimen of a particular form was available for re-cyclostyling. Used form from specific file had to be borrowed for re-production.
- The same rack (which had a lot of space wasted) was pigeonholed by providing some more shelves and vertical compartments.
- The forms were inserted with their bottom edges towards the rear wall of the rack i.e., the headings of the forms were visible. A master-chart of the locations of all the forms was typed out and inserted under the glass top of the rack.

*Principle :* Eliminate hesitations and searches.





## FILING

### D-42 MAIL PROCESSING

Rs. 2,000

- The in-coming and out-going mail was dumped in one or two trays. All the papers, intended for filing, used to pile up on the tables in the filing department.
- This resulted in delays in the sorting of in-coming, out-going mail and papers to be filed. And also untidy appearance of the tables, in the mailing and filing departments.
- Sorting racks were provided in these departments.
- The sorting and distribution of papers was expedited. Filing was expedited. A neater appearance of the tables was achieved.

*Principle :* Work flow must be straight, short and smooth.

### D-43 PRE-PUNCHING

Rs. 2,000

- The copies of several out-going letters/documents had to be punched and then filed.
- The continuation sheets and the originals and copies of all documents, bills, credit notes, debit notes etc., were pre-punched.
- Even the letter-heads are now pre-punched.

*Principle :* Eliminate/reduce repetitive work.

### D-44 FILES INDEX

Rs. 3,000

- There was no Master-Index of files. The location of files was more a matter of convenience to the filing staff rather than an example of a systematic arrangement.
- Sometimes, after office-hours, when a file was needed urgently, it could not be located or it was located after a prolonged search.
- The master-index of files was prepared. It was maintained on LINEDEX—similar somewhat to cardex—and sold by manufacturers of office equipment.
- Any file was located instantly. It eliminated a heavy dependence on the filing clerk about the location of files. It was possible to know the exact number of files in use, and discarded, during any period.

*Principle :* A system should work in the absence of the person manning it.



## OFFICE PERSONNEL

### D-45 INTERVIEWS

Rs. 5,000

- When there are a number of candidates outside Bombay (say at Bangalore) to be interviewed for a position, the concerned executive flies to the place. Only the best two or three are called to the Head Office and that too if the Managing Director has to see them.
- It costs 75% less to interview the candidates in their home town, rather than call them over to Bombay.

*Principle :* Apply optimising techniques.

### D-46 WANTED ADS

Rs. 3,000

- It was a practice with the Company to mention "the salary would be commensurate with the qualifications and experience of the applicant".
- Commensurate being a very vague word, it led to a situation where the under-experienced or over-experienced persons applied for jobs. There used to be a flood of incoming applications.
- The advertisements now specify that "persons drawing a salary of less than Rs.....need not apply."

*Principle :* Be specific and thus reduce unnecessary communication and handling.

### D-47 EXIT INTERVIEWS

Rs. 5,000

- Apart from the mental indexing of the various causes which led to resignations, in the case of certain officers and ex-employees, there was no record available of the various causes of turnover.
- The high cost of advertising, interviewing, placing and training involved in filling a vacancy caused by a resignation opened our eyes to the rapid turnover of highly paid sales and technical staff but we did not have data to work on.
- An Exit Interview is now held to ascertain the causes of resignation of any executive and sales/technical representative.

*Principle :* Analyse undue manpower turnover.

### D-48 STAGGERING HOURS

Rs. 3,000

- One clerk and one peon in the out-ward mail department had to stay late and be paid overtime wages.
- An analysis of overtime bill showed steep figures for the mail department.
- The clerk and the peon, who were attached to the out-ward mail work, arrived and departed an hour later than the rest of the staff. (The inward mail staff used to arrive and depart an hour earlier than the other staff).
- The principle of staggered working hours was extended to the filing staff and the accounting machine operators and stenographers attending on the travelling sales representatives.

*Principle :* Consider staggering.



## STATIONERY

### D-49 TELEPHONIC ORDERS

Rs. 3,000

- All stationery purchases are made telephonically.
- We heard at a seminar that preparing a single purchasing order means Rs. 10 or more.
- Numerous orders were typed out for procuring stationery.
- The question of legal complaints over the failure of executing an order was mooted but found untenable.
- All low-value purchases are made telephonically.

*Principle :* Use the least expensive form of communication.

### D-50 PRINTING PROOFS

Rs. 1,000

- No printer is permitted to submit more than two proofs. If a second proof contains errors which were OK'd by the office, and subsequently also overlooked by the printer, the office bears the blame of the proof-reading and the cost of defective lot of printed matter.
- The wastage of time and effort involved in repeated proof-reading is eliminated. Some printers use to submit no less than four or five proofs. A lot of time was wasted in checking the proofs.
- The clerk in the office is compelled to be vigilant, particularly because the office will bear the cost of poorly checked second proofs which result in a poorly-printed material.
- The printer is asked to indicate his peak period, during which time little work is given to him e.g., before the Diwali time and after the first half of January. It keeps his press going and means speedy supplies to the office.

*Principle :* Coordinate and cooperate with suppliers of services.

### D-51 STAPLING

Rs. 2,000

- Pins and clips were used extensively. Loose papers were picked up by clips, mis-filed with other papers and never traced.
- Wherever feasible, the papers are stapled. Staples hold the papers better, were lighter and prevented mis-filing of papers.
- A box of 1000 staples costs Rs. 1.33 whereas pins cost Rs. 5.12 per 1000.
- A recorded analysis of the search for the misfiled papers, in the Purchase Dept. *alone*, revealed a daily wastage of 6 hours.
- Only the filing department can have the staples painted with a distinctive colour to establish whether the papers were stapled inside or outside the filing department.

*Principle :* Consider using office gadgets.



#### **D-52 CELLO TAPE**

**Rs. 1,000**

- In most cases a cello-tape, mounted on a dispenser, is used.
- Through transparent adhesive tapes are costlier than glue, they do the job *ten times faster* and *infinitely neater*.
- On a rough calculation, it saved one hour per day.

*Principle :* Uptodate facilities.

#### **D-53 PENCILS**

**Rs. 500**

- Mechanical (propelling type) pencils were issued to the accounts department, which had a lot of calculations and checking-work to do. Later these were issued to other departments as well.
- We had to replace only the lead re-fills.

*Principle :* Consider new developments.

#### **D-54 GENERAL SAVINGS**

**Rs. 5,000**

- Drafts were typed out on continuation sheets which were of good quality paper. Drafts are now typed out on cyclostyle-paper. The drafts are typed out by using the red portion of the type-writer ribbon wherever two colour ribbon cannot be avoided.
- Two colour type-writer ribbons were eliminated. Only black ribbons are used.
- The use of the reverse of obsolete forms, reduced the cost of stationery further.
- Three-in-one scribbling pads were introduced. The pad had three sections of perforated slips of paper, with these dimensions: 12 cm. x 12 cm., 8 cm x 12cm., and 5 cm x 12 cm. This eliminated two sizes of scribbling pads (octavo and quarto).
- We urged the departments to plan their weekly requirements in advance. Routine stationery was distributed once a week, to a particular department, following the principle of staggering the work-load e.g., accounts and secretarial departments received it on Wednesday. We stopped issuing Stationery in driblets, all over the day, every day.
- The clips in the box files are salvaged and supplied to the suppliers, for reuse in the files supplied. For the English and Austrian clips, a rebate of 50 paise per clip was given. For the Indian clips, a rebate of 30 paise per clip was given.



- The continuous length carbon papers used on Telex machine and the Computer, were dumped in the waste-paper basket. Now these carbon papers are cut and distributed to the stenos for a further use.

*Principle :* Drops fill a Bucket.

**D-55 LETTER HEADS**

**Rs. 500**

- The out-going letters were folded, according to the judgement of the steno or of the despatch clerk.
- The name and address of the addressee were at times not properly positioned in the window of the envelope.
- Two fine marks are now printed in the left hand margin to indicate the exact folds.
- Two bracket marks were pre-printed on the letterhead, so that the name and address were typed in the pre-determined space.

*Principle :* Standardise.

**D-56 WINDOW ENVELOPES**

**Rs. 4,000**

- Addresses were typed on closed envelopes.
- Window envelopes are used now for un-registered letters.

*Principle :* Reduce repetitive work.



## GENERAL OFFICE ADMINISTRATION

### D-57 OFFICE EQUIPMENT

Rs. 10,000

- Unallocated appliances and equipment were lost sight of. There was no verification of unallocated assets, when placing orders against 'capital' requisitions.
- A comprehensive list of unallocated assets was compiled, on all India basis.
- Requisitions for capital purchases resulted in orders, only after satisfying that there were no unallocated assets within the Company. The first saving was worth Rs. 3,500.
- The principle of inventorying of assets, and particularly of unallocated assets was extended to an inventory of human skills. Such an inventory came in handy at the time of promotions, transfers and retirement, and when contemplating an expansion of business.
- With the introduction of the pooling of machines, requisitions for further purchases were vigorously edited. A requisition had to be supported by acceptable data of utilisation of existing machines.
- Adding/listing and calculating machines on each floor were pooled. Heavier and costlier machines like duplicators, photocopiers, and franking machines were used by the entire Company.

*Principle :* Inventory control leads to better utilisation of resources.

### D-58 OFFICE LIGHTS

Rs. 2,000

- For an entire row of electric tube lights, there used to be one switch. An entire row of lights were to be kept on, even if one or two employees, sitting in one corner, were working after the office-hours.
- During lunch break, one day lights were not switched off. When asked why, we were told a stray employee is at a statement.
- The lighting arrangement was sectionalised so that small areas can be with or without illumination.
- The company had also a moral consolation that it co-operated with the Municipality to direct the power to defence-oriented industries and to those clamouring for operating the third shifts.
- Even the three-pin plug points for electrical equipments, like the calculating/dictating machines and fans, were freely distributed over the entire floor area.
- The lights in the cabins are switched on, only when the occupant is in. When he leaves his cabin, he switches off the lights.



- The general office and the gangways have dimmed lighting before the office starts, during the lunch break and after office hours.

*Principle :* Conserve resources. Avoidable waste helps no one.

#### **D-59 OFFICE UTILITIES**

**Rs. 500**

- Over-head cisterns used to function day and night throughout the year.
- The piping connections of the cisterns were provided with manually-operated taps, were turned off, immediately after office hours.
- All the water tanks were provided with push-cock type of taps. This eliminated the wastage of water which always takes place when the conventional types of taps are used.

*Principle :* Waste does not help any one.

#### **D-60 OFFICE KEYS**

**Rs. 200**

- Various keys were inserted in key-chains which were left lying in a heap, on the shelf of a cupboard.
- Difficulties in locating a particular key and consequent exchange of words one day among good friends in the office led us to the new arrangement.
- The keys were mounted on 'L' hooks in a closed rack with a glassed front.

*Principle :* Keep things in a systematic order to save time/effort in locating them.

#### **D-61 TELEPHONE REQUIREMENTS**

**Rs. 3,000**

- We had prolonged delays in getting telephone and telex connections, and telephone switch-boards of a higher capacity. It was however a press report which indicated a lengthening of the waiting period for telephones that sparked the idea.
- Detailed planning was done about the communication requirements at the Head office, and of the other establishments of the Company in India. The provision was made for the following five years, and an analysis was made of the minimum requirements of every establishment of the Company. Applications were made to the regional Telephone Authorities well in advance.

*Principle :* Forward planning is imperative particularly for scarce resources and facilities.

#### **D-62 STAFF VEHICLES**

**Rs. 20,000**

- The Company used to own a huge fleet of cars and trucks.
- One company hiring out the services of transport contractors told us it saves bother (absenteeism etc.) and money (repair and overtime).



- A beginning was made with hiring out a car, for doing general duties. Most of the heavy-duty vehicles were sold, not to be replaced. As the drivers retired, or opted for superannuation, they were not replaced.
- A fixed, lump-sum payment per month is made to the contractor. The hired vehicle is available between 7.00 a.m. and 7.00 p.m.
- The transport contractor insures, at his cost, the lives of four office employees, at Rs. 20,000 per head.
- On hiring out a single car, we found a nett saving of Rs. 400 per month.
- The principle of hiring v/s owning was extended to services like electrical maintenance, gardening etc..

*Principle :* Concentrate on your main business and consider hiring supporting services.

#### **D-63 FURNITURE**

**Rs. 2,000**

- There was no standardisation of furniture. Furniture was bought to the likes and dislikes of the various executives.
- There was an odd assortment of furniture and equipment of different types, shades and qualities.
- When the Head Office moved out to new premises, it standardised on 'Godrej' steel furniture, with Formica top. The shade selected was a pleasant grey. The standardisation was restricted to two types of chairs and two types of tables. The cupboards and filing cabinets were also standardised.

*Principle :* Standardise.

#### **D-64 LAYOUT**

**Rs. 2,000**

- When the Head office was to be shifted to new premises, a planning was done to rearrange the seating arrangements of the officers and Staff on a functional basis, and on the principle of a linear flow of work. Persons performing similar and identical functions were grouped at one place, had common communications and reference facilities, and were as close as possible to the officers to whom they reported.
- Unnecessary movements of men and papers were eliminated. Motion economy was effected. The lines of communications were shortened.
- Some persons were humanly prone to status symbols. Hard logic and better counsels prevailed upon them last.

*Principle :* When you move, modernise.





## REPORTS

### D-65 EXCEPTION REPORTING

Rs. 59,000

- Routine reports were prepared for most activities, that is, the sub-normal, normal and abnormal performances were *all* reported.
- On a monthly basis, 50 reports were prepared on an average. A report varied from one sheet to four sheets and took roughly 10 man hours per page.
- For want of time (as numerous reports had to be compiled, typed and checked), really important ones were not made in time.
- Reporting by Exception was introduced. Only the sub-normalities and abnormalities were reported.
- The result was that what should be reported was reported *in time* and facilitated appropriate decision and action.
- A byproduct was saving of hard cash which conservatively works out to Rs. 59,000.

*Principle* : Consider exception reporting.

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# Section 3

*A little bit better . . .*

## **IDEAS THAT SAVE**

**A Strategy for  
Higher Office Productivity  
and Paper-Work Cost  
Reduction**

*By*

**N. H. ATTHREYA**

**Governing Director**

**MMC CONSULTANTS PRIVATE LTD.**

*Management Consultants*

**BOMBAY**



## FIVE BASIC CONCEPTS

THOSE WHO ACHIEVE HIGH OFFICE PRODUCTIVITY AND COMMENDABLE PAPERWORK COST REDUCTION SEEM TO BE CONSCIOUSLY OR UNCONSCIOUSLY SEIZED WITH CERTAIN BASIC CONCEPTS.

In this section we will outline these concepts.

We will also see in this section some of "the secrets" of the two authors (of the first two sections) who have consistently done well in this area.

### **CONCEPT 1 : THE OFFICE CANNOT STAND STILL—IF IT DOES NOT HELP, IT HINDERS.**

From time to time we hear how delays at the office—and government, being the largest office, the news of delays often relates to its working—have led to huge losses of cash, opportunities, morale and image. Why should delays at the office have such implication? Because, it is of the very nature of an office.

Without a piece of paper to guide, **little moves** in an organisation.

If the organisation is large, we can even say **nothing moves** without a piece of paper saying: Go ahead.

Resources **wait** for a signal from the office (paper processing station). Productive resources, material resources, manpower resources, creative resources, in the factory and the farm: **all wait for a piece of paper.**

Behind the resources outside the office and behind the office itself there are **people**. Both the people may be well meaning; neither of them may like the inadequate utilisation of the resources. And still, delay in action in one place (office) and (consequent) waste in another can happen and does happen.

Either because of the geographical distance or because of the immediate preoccupations, those in the office **may not see** the implications of their delayed action on other resources. Because they do not see, they may even feel annoyed if others concerned point them out to them.

In other words, those engaged in the office activity, if they mean well, have to be constantly aware of one reality; namely, the office resource **has a big say** on other resources. **If it does not actively help, the office will be actively hindering.**

- That it does not know it is hindering will not reverse the fact.
- The office actually co-ordinates other activities.
- It co-ordinates through communication.
- It communicates mostly through paper.

If it does not energetically, creatively and purposefully communicate to co-ordinate or help, it is actually hindering. It is hindering because no other division can take up its activity.



Those in the office should have both a sense of overall goals and an active imagination. They should constantly ask :

Can I, because of the way I go about my work in the office, accelerate or deaccelerate the other economic functions of the organisation ?

Who is waiting for a signal from me? What is idling for want of a signal from me? What does that waiting or idling mean to the transaction, the organisation or the community?

In more mundane terms, is a paper with me holding production, raising the cost of a product, preventing an export order being obtained, or goods reaching a customer ?

It is such seeing (on the part of atleast the key men in the office) the relationship between the office work and other work, through goal orientation, imagination and active sense of contributing, that makes high office productivity possible.

The growth of an organisation as the growth of the economy is largely determined by the purposefulness and dynamism in its offices. Where paper moves at a snail's pace, resources remain **potential, not productive**. Those who say 'it is a mere office' do not quite realise the crucial role of the office.

### **CONCEPT 2 : THE SHORTER THE OFFICE WORK CYCLE, THE HIGHER THE OVERALL PRODUCTIVITY.**

Like any other activity, the office activity too has a start and a finish.

The time that elapses in between can be described as **the work cycle**. The shorter the work cycle the better for the related resources; and for the office too.

If the resources wait less and less for the go-ahead saying paper, it is good for the utilisation of the resources.

Also, if the work cycle is less, the office resources themselves are better conserved.

Perhaps because they are part of it, those in the office normally do not think of or see the cycle and their part in it.

Office work like many other work is **relay work**. There are work stations. Those at the work stations should do their best to shorten the work cycle. It is **not** one man's effort; it is that of many men.

### **CONCEPT 3 : THE WORK FLOW SHOULD BE EVEN AND FAST.**

In a relay race, the slowest runner determines the fate of the team.

However fast many may run, the team has a handicap if a few runners have an inadequate pace. If they happen to be the first few runners, they almost break the heart of the rest of the relay team.



This is why while speed is desirable, **evenness of tempo** is all important in a relay team like the office.

This is not easy because relay stations are many and one relay station does not know of the existence of even the other relay stations. All the more reason why we need to be vigilant.

#### **CONCEPT 4 : TIME IS THE KEY ELEMENT IN AN OFFICE.**

In terms of impact on other activities, we saw time is the key element in an office. When things don't happen within the office, things can't happen outside the office. In terms of cost too, time is the key element.

##### **Most office costs are time costs.**

The biggest single cost (namely, the salary cost) is basically a time cost.

The more we get out of "the unforgiving minute," therefore, the more we get for the office and the more we get for the activities that depend on the office.

The focus should be logically on time savings and **not** cost savings. Sometimes it would be necessary to spend more to save time.

#### **CONCEPT 5 : MAN'S INGENUITY AND PRODUCTS OF MAN'S INGENUITY HELP TO GET MORE OUT OF "THE UNFORGIVING MINUTE".**

Many have used their ingenuity to make the work flow even, the work cycle shorter.

Some do this by chance.

And some others by design.

And those who do by design use one of two types of product of man's ingenuity or may be both.

One is the soft-ware type. This type is essentially one of tools\* of systematic analysis of work flow and work content. Flow chart is one example. Form analysis is another. Record management is a third. And there are many more.

Another type is the hardware one. It consists of office gadgets, equipment and machines. Examples would range from ready reckoners to calculating machines, from staplers to photocopying machines.

Now for a word on "the secrets" of my co-authors !

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*\*These techniques and tools you find described in any book on office management. (eg. Developments in Office management by J. Batty. London. Heinemann).*

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## THE "SECRETS" OF MY CO-AUTHORS

The **first** secret seems to be their quest for a better way. They concede there is a better way and they go for it.

The **second** secret seems to be their willingness to learn from others. They seem to say: We are grateful to any one from whom we can get an idea or two; and we will openly acknowledge them. To us ideas are primary. That we are authors of ideas is secondary indeed.

The **third** secret is their sacrifice. They spend time, effort and money to learn. They learn; may be from books, may be from study tours, may be from correspondence with strangers abroad or may be from specialists.

The **fourth** secret is their capacity to stick their neck out. They know that implementing an idea is not that easy, nor smooth, nor comfortable. They have to convince people at every level, sometimes even their boss. They should be prepared for non-co-operation.

The **fifth** secret is the stick-to-it-iveness. Ideas implemented do not stay implemented automatically. The chances are people revert back to their old ways, that someone along the line scuttles the idea because he finds it convenient to do so. These people obviously plug on—all the time urging their colleagues to do one better than yesterday.

And the **final** secret is they share credit.

When I requested them to write out some of the case histories, they hesitated.

They perhaps thought it meant taking credit for themselves. It took time for me to convince them that they are only discharging their professional duty of sharing. I have seen them in action. I have found them saying (and meaning it): We (not I) evolved this; we (not I) implemented this.

"Ideas are nobody's monopoly. Perhaps because of our interest and function, we spent a little more time and thought than others on it. That is no reason for claiming any special merit for what we achieved. It is because every idea became our idea you see them now in action. If it has been just my idea, it would have remained only a paper idea."

The secrets are not that complicated in stating. Practising them is hard, sustained work indeed.



## RESISTANCE TO CHANGE

In this research study, we kept on asking one question against each idea-in-action, namely : *Was there resistance to change ? How did you tackle it ?*

The other related questions were : How did you or any one else get the idea ? How was the job done before ? How long was the interval between the birth of the idea and the implementation of the idea ?

Here are five sets of answers *that figured frequently* :

1. "Most people look to the boss. If he says 'yes', the rest is easy."  
"The major problem is to get time with the boss and explain and convince him."  
"If we have succeeded, it is because everyone knows that the boss is behind the effort. In fact, in some cases, they know it is the boss' own idea !"
2. "So long as they do not understand it, they oppose it. The problem is one of helping the concerned people know and understand. This does take time."  
"The concerned people are often very busy. When you go to them with an idea, their first thought is that you are going there to add to their job pressure; The consequent reaction on their part is : Leave me alone with my present method of doing things."  
"I once sprang a surprise on a departmental head without meaning it. Not that I wanted to. In my enthusiasm, and abetted by the boss' ready green signal, I started implementing a good new idea. The supervisor concerned obviously said to himself, this shall not work here. He saw to it the idea did not work *there!* "
3. "It is difficult to get the concerned people discuss the idea with you. Once you succeed, you succeed in more ways than one. They substantially improve the idea you take with you."  
"They like our telling them the facts *and* adding this is a tentative idea. If we hide the unpalatable facts and they smell the hiding, you had it !"  
"If we tell them, may we try this out for a while, they tend to say, go ahead."
4. "I have no staff even to do my day-to-day work. How can I take up this experiment ? This we often hear."  
"I will take it up when I get some time : This also we hear."  
"Okay by me if you will work it out for me. My men will certainly help you, provided you don't make demands on them."



5. "If not in so many words, they do ask : **Who gets the credit ?**"

"Our major problem was to resist the temptation to tell the world we are the great idea-makers."

"While we did not hide the fact that we worked for the idea, we did not hide another fact, namely, that without our boss' blessings and the colleagues' co-operation, the idea will be only on paper."

We, the researchers, came out with the impression that people do not so much resist change as **they do the way change is introduced.**

There may be many other precautions called for; the basic one is to find out who are affected and how are they affected. Having done that, and having done the needful, we should take the following **conscious steps :**

- Get the boss's backing.
  - Keep the concerned people informed.
  - Include (wherever possible) the concerned people in developing the improved method.
  - Help actively in implementing the idea.
  - Share credit.
-





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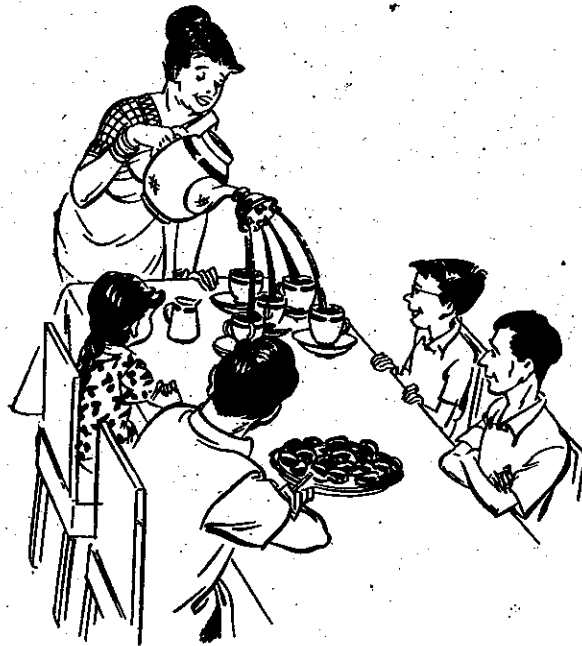
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■ AFTER READING 'IDEAS THAT SAVE'  
YOU ARE **NOW** READY TO **IMPROVE**  
YOUR DEPARTMENT



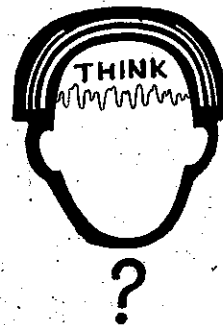
***BUT PLEASE REMEMBER . . .***

- TAKE ONE IDEA AT A TIME
- DISCUSS AND CONVINCe YOUR STAFF
- AND IMPLEMENT IT.
- **BE SURE** TO SUPERVISE DURING IMPLEMENTATION STAGE  
TO SOLVE ANY PROBLEM OR OVERCOME  
ANY RESISTANCE.



**THINK...**

There must be  
a **BETTER WAY**



**THEREFORE**

**THINK**

and ask

**QUESTIONS**