

UNITED STATES PATENT OFFICE.

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CHECK-LEDGER.

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To all whom it may concern:

Be it known that I, HENRY T. LESLIE, a citizen of the United States of America, residing at Chicago, in the county of Cook and State of Illinois, have invented certain new and useful Improvements in Check-Ledgers, of which the following is a specification.

The object of my invention is to facilitate the discovery of errors in ledger postings, footings, or balances; and it consists, primarily, in posting in duplicate and in a systematic way the amounts and dates of the regular ledger in a check-ledger and balancing each independently, instead of "checking" or "calling back" against the regular ledger.

For the purpose of carrying out my improved system I have devised a check-ledger designed to accompany the regular ledger, of which it is an analogue, the pages of which are divided into parallel columns ruled for debits and credits, each column representing a full page of the regular ledger, and into which the dates and amounts or the totals alone given in the regular ledger may be posted in pencil or ink and preserved until the regular ledger is filled and a balance struck, or until the annual balance-sheet is taken, so that errors or discrepancies may be readily located and detected by comparison of the footings of the regular ledger and check-ledger. In the most convenient form of this check-ledger I have adopted a decimal system of arrangement and indexing, and a description of a check-ledger so constructed, together with the manner in which it is used, will sufficiently explain my invention to those skilled in the art.

In the drawings, Figure 1 represents a check-ledger constructed in accordance with said approved form of my invention open to show a double page embracing columns corresponding to pages 560 and 569 of the regular ledger; and Fig. 2 represents the regular ledger open at pages 566 and 567, and with said pages filled with accounts in the usual manner, which accounts are shown in the preceding figure as duplicated in the columns of the check-ledger corresponding to these two pages of the regular ledger.

To explain the construction of the check-ledger, it will be assumed for the moment that it is open at the first ruled page and that the first leather tab—the zero tab—is at the right-hand side of the open page. The first

column of the open double page, being the first column of the book, is numbered at the top with a 0 and is to be disregarded. The actual numbering of the columns for this page then begins with the first 1 unit at the head of the second column and the next is numbered 2, and so on to the last column of the double page, which is numbered 9, thus making nine separate accounts on the first two pages or first double page corresponding to the first nine pages of the regular ledger. Turning a page will expose the succeeding double page containing ten columns designated in like manner from 0 to 9, the first column, however, representing 10 and the second 11, and so on, and the first figure of these numerals being designated either by a printed marginal number or by a 1 leather tab.

In the example shown I have employed stepped marginal numbers for the tens, printing them upon each page in a vertical series from 0 to 9, as shown, and they are cut away when making up the book in the usual manner—that is, to represent the columns 0 to 9 of the check-ledger page, cut away all the figures in the marginal ten series below the 0. For the columns 10 to 19, inclusive, cut away all figures below 1 in the series, and so on, thus having each leaf cut throughout the book, with the exception of the leaf designated by a marginal 0. The tens are advisably printed in duplicate in striking off the signatures of the book, one series near the top of the page and the other near the foot, so that where leather tabs interfere with the cutting of one set the other set may be used. The hundreds, as many as may be required, one for each hundred columns or one for each ten pages of the check-ledger, are represented by leather tabs 0 1 2 3, and so on, attached to the margin, as shown, the 0 coming on the first page, the 1 at the end of the first ten pages, and the remaining numbers at each tenth page thereafter. This makes a complete index out of the book, an example of which may be given as follows: Suppose it is wished to turn to column 678 of the check-ledger to compare it with the page 678 of the regular ledger, or for any other purpose; take hold of the leather tabs 6 and 7, throwing slightly forward, so that everything on top of these tabs may fall to the left, then slide the thumb until it rests on the printed 7 on the margin,

and let everything on top drop to the left, thus giving 6 and 7, when the column with the 8 unit is the one required. This is the preferable form of my check-ledger, though I have sometimes made it with the spaces for the numerals or units at the heads of the ten parallel account-columns on each double page left blank to be filled in by the accountant, but with marginal tabs for each double page representing both the tens and the hundreds, so that the double page containing the column corresponding to any regular ledger-page might be thrown open at once by selecting the tab corresponding in its tens and hundreds figures with the tens and hundreds on the ledger-page—as, for instance, to find the column corresponding to the page 667, all resting upon the tab 66 and including that tab would be thrown to the left, and the seventh column of the double page thus exposed would be the one wanted.

In carrying out my system I have also used check-ledgers having a less number of columns to a page or to a double page than ten, or unprovided with tabs or marginal designating-numbers. These are not so convenient or speedy in use, and the last will hardly be employed except for special reasons.

In using the check-ledger the names and addresses from the ledger are copied on corresponding columns of the check-ledger and the debit and credit footings or balances, as preferred, and after the books are posted in the principal ledger the amounts and dates are reposted in pencil in the check-ledger, this check-ledger, as far as amounts go, being an exact counterpart of the principal ledger. Therefore whenever a folio of the latter is filled and a transfer is made the old as well as the new folio will be noted on the margin of the book posted, running a pen through the one for the folio just filled. This will serve as a guide when posting in the check-ledger, and saves referring to the principal ledger for any points. Thus, when posting in the check-ledger an entry is encountered having a deleted folio, a corresponding transfer is made, and the number of the deleted folio is written in the space at the head of the column under the name. This can be done without any reference to the principal ledger. When a trial-balance is required, accounts are footed up in the check-ledger in pencil, and the transfers made as they are reached. When a transfer is made, a mark indicative of the new column will be put under the old column, so that it shall not interfere or mislead in making up trial-balances. Then the balances are taken down, or the footings or amounts, as preferred, and compared with corresponding balances or footings in the principal ledger; or the trial-balance may be drawn off from the principal ledger and compared with the check-ledger. Where balances differ, the check-ledger balance and regular-ledger balance are both noted down on a piece of paper, and after the comparison is fin-

ished their differences are straightened out and the trial-balances footed up. For example, in posting the account of E. F. Martin & Co., of Milwaukee, which is given on page 567 of the principal ledger, the check-ledger is opened by throwing the leather tab 5 to the left, exposing the marginal designating tens, running from 500 to 569. Then the thumb or finger is slid down the margin until it rests upon the number 6 of the printed series of tens, and all pages on top of that are also thrown to the left, exposing the double page containing columns corresponding to pages 560 to 569. Then taking column 7, which, with the five of the hundreds and six of the tens, fills the number 567, the account of E. F. Martin & Co. is reposted from the journal, cash-book, &c., in this column, placing dates in the space ruled for that purpose at the left of the debit and credit sub columns and the amounts debited or credited at each date in said debit and credit sub-column, but omitting the text and memoranda that is always carried to the regular ledger. The name E. F. Martin & Co. is filled in at the top of the column, and the number of the column from which the account has been brought, if any, will be entered underneath this name, or, in other words, when the page of the principal ledger is filled and the account carried forward to another page—for instance, from page 567 to 568—the account in the corresponding column 7 of the check-ledger will be footed and carried forward to column 8, and the figure 8 will be written at the foot of column 7, or of the account therein, while the figure 7, referring back to the previous column, and also by parity to page 567 in the principal ledger, is written in beneath the name at the top of this column 8, so that the account in the check-ledger once posted may be followed from beginning to end without reference to the regular ledger.

I claim—

1. A check-ledger having its pages ruled with a number of parallel account-columns, each column numbered with a unit and with an independent designation of tens and hundreds, whereby a column of the check-ledger may represent a definite page of the regular ledger.

2. The check-ledger herein described, having each double page ruled in parallel columns numbered from 0 to 9 to represent units, its margins numbered from 0 to 9 to represent tens, and stepped or cut away to define successive pages, and provided with tabs at every ten pages numbered from 0 upward to represent hundreds, whereby each numbered column of the check-ledger may correspond with a numbered page of the regular ledger.

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Witnesses:

L. VASSALL,
ALICE S. WELLS.