

2 Sheets—Sheet 1.

Patented Apr. 18, 1893.

No. 495,798.

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FIG. 1.

2 Sheets—Sheet 2.

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[illegible]

Fig 2.

[illegible]

WITNESSES.

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UNITED STATES PATENT OFFICE.

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BOOK FOR BOOKKEEPING.

SPECIFICATION forming part of Letters Patent No. 495,798, dated April 18, 1893.

Application filed November 14, 1892. Serial No. 451,859. (No model.)

To all whom it may concern:

Be it known that I, CHARLES S. HALL, a citizen of the United States, and a resident of Medford, in the county of Middlesex and State of Massachusetts, have invented new and useful Improvements in Books for Bookkeeping, of which the following, taken in connection with the accompanying drawings, is a specification.

10 This invention relates to improvements in books for book-keeping and it consists in the combination of a cash, check and journal account book arranged as a single book, and the object of my invention is to bring closer
15 together those of the most important books of account, namely, cash, check and journal, in one single book having specially arranged columns and leaves, and by the use of this my combined cash, check and journal book,
20 the proper entries can be made in much less time and with more accuracy and safety as compared with the ordinary methods of book-keeping in which three separate books, namely: a cash, check and journal book are
25 used for this purpose.

The invention consists of a main folio divided in vertical columns having spaces at top designating their use and provided at its outer edge with detachable checks; within
30 said main folio is attached another or supplementary folio of reduced size as compared with the main folio, and it is likewise provided at its edge with one or more rows of detachable checks. The inside or face of
35 such reduced folio is divided in vertical columns corresponding with the ones beneath it on the main folio; and the reverse side of said reduced folio is divided in vertical columns and is used as a journal as will herein-
40 after be more fully shown and described, reference being had to the accompanying drawings, wherein—

Figure 1 represents a perspective view of my improved book showing the main folio
45 and reduced folio with their detachable checks. Fig. 2 represents the reverse side of the reduced folio; and Fig. 3 represents a detail plan view of the main folio, its checks being shown as detached.

50 Similar letters refer to similar parts wherever they occur on the different parts of the drawings.

In Figs. 1 and 3, A and A' represent the two pages of the main folio, and A'' represents detachable checks on the right of the
55 page A' as shown in Fig. 1.

The page A is divided in vertical columns as follows: B and C for date and folio; D, record space for accounts of the various amounts received and journal entries; E, 60 sale and invoice number column; F, sundry cash receipts; G, petty personal for office use; H, bank personal, that is, all receipts intended for the bank; I, merchandise discounts; K, notes and drafts accepted payable through
65 the bank; L, bank deposit column containing all amounts placed in the bank each day; M, balance column, showing balance in bank at any time, or difference between entries in columns L and N; N, check column showing
70 total of checks drawn.

The page A' is divided in vertical columns as follows: O, Q, R and S, amounts drawn by checks; P, amounts accepted payable through the bank; T—U, payments from petty cash; 75 V, record space for accounts of the various amounts paid out, by cash or checks and for journal entries; W, for voucher and invoice number—and X, for number, of check or
80 checks.

The supplementary folio is composed of pages *a* and *a'*; *a''* represents one or more detachable rows of checks attached to said folio for a second bank. If more than two banks are used by the concern, a corresponding num- 85 ber of said supplementary folios may be added. The said supplementary folio is reduced in height as compared with the main folio so as to leave in sight the headings at top, and footings at the bottom of said main folio as shown
90 in Fig. 1.

The pages *a* and *a'* are divided in vertical columns *k, l, m, n, o, p, q* and *s* corresponding with the respective columns K, L, M, N, O, P, Q, and S on the main folio pages A and A' as
95 shown in Fig. 1.

J and J' are the reverse sides of the respective pages *a'* and *a*, and are divided in vertical columns and adapted to serve as a journal. The page J is the journal for entries of 100 that nature on page A; and page J' is the journal for the corresponding page A'.

The following is a general description of the manner of making entries in and using

my improved combined cash, check and journal book: A glance at the cash received entries H will show what has been deposited, as all funds received through the office intended for the bank go into this column H, and all amounts in H are in this entry charged to bank, the total of which at the banking hour each day is added up and placed in L or l which several amounts must agree with bank pass book. If receipts are in current funds and a certain amount is needed for petty expenditures, such amount is placed in petty personal column G and the balance placed in bank personal column H, which with other credits in said column are added up at the banking hour (which total proves the deposit slip) and total placed in deposit column; the amounts in detail in this column and in bank pass book check each other. By this method the disposal of cash received is shown at a glance, being kept apart from receipts through bank—"notes and drafts" K and k column, which amounts are checked by special book used for notes and drafts and which should agree at all times. It is not the intention to advise holding back funds from general receipts, but to deposit all and draw from bank the needed funds for payments where current funds are necessary. The best results are derived from the latter course. Thus far we have good record of receipts and a check on errors or pilferings of the ill disposed. All current funds paid out are entered in T or U; this being kept apart from payments per check it can be readily seen at a glance the disbursements from petty funds. Notes and drafts payable P and p are checked similarly to notes and drafts K and k receivable, special books being kept for such matters, each checking the other. N and n column take total of checks drawn as per each column. O, P, Q, R, S and o, p, q, and s the total of all the columns at any time will agree with total N and n; or each bank's sundry payments can be checked separately.

The headings in each space at top of bank column K, L, M, N, O, P, and Q, serve for both bank columns. Personal columns S and s are arranged, the latter at a distance of space of one column to left of former, as a great advantage is derived when posting to ledger to have the amounts of these columns in view. Expense is for items of this nature payable by check.

For small expenditures from petty funds on account of expense or merchandise, instead of placing them in petty sundry U column, a small book is kept in cash drawer to receive these small payments, a column for each; each of which are posted at close of month in total to petty sundry U, column and from there to their respective accounts in ledger.

With the aid of columns G and H, S, T and s, I am enabled to ascertain at any time the exact amount of indebtedness due to or from others. The K, P, and k and p columns

serve the same purpose, giving the exact amount of note and drafts receivable or payable.

In recording a check drawn, first put name of account to be debited in space V, second, amount in proper column, third, number of check in X; (the old method of entry when check is drawn is, first, is made a record on stub, second, amount put in column in check book) third, amount credited to bank column check book stub, fourth, record carried to cash book, fifth, amount put in proper column, sixth, number of check and also the liability of error in transferring the record, and amounts several times.

In my book the record and amount is put down but once, and serves as previously stated; and its great and superior advantage speaks for itself; an entry which serves a several fold purpose as well as guarding against errors, &c.

Items of cash received, name of account is put in proper space D, and amount placed in H (thus crediting the account and debiting bank). Every cent entered in this column goes into "deposit" column L or l in the aggregate with other amounts received each day, at hour of banking, the total of which the deposit slip must agree with and also checks the bank pass book; thus if it becomes necessary at any time as is frequently the case to know the several amounts, a certain deposit is composed of, it is apparent at a glance.

Most of the business concerns take a duplicate of the deposit slip, except where the bank is named, the name of the person it comes from is inserted; and others simply take an impression of it in the copying book; in either case time is wasted. Especially so when ten to twenty or more checks are to be entered on the deposit slip. Column V takes the record of both banks, cash and journal amounts. Column W is for voucher and invoice numbers. Column X is for check numbers. Column H serves for both banks. I (discount) is for allowances (bank discount adjusted in a special book) on merchandise bills; this is used by some, but as these discounts items do not enter into the general footings of the cash, it would be better to enter them into column (discount) in journal. J page arranged on the outer edge and which when the leaf is lapped over on page A (to take its amount items for journal) comes directly in position to take these discount items. Journal J' page has a column to take like items of discount and allowances made to use on bills paid from either bank (per check) or from the petty cash funds T and U. This column (discount) in journal page J' answers for four books, namely: discount made on bills paid from petty funds, discount made on bills paid from first bank, discount made on bills paid from second bank, and discount made on bills in account. Journal J (discount) column serves for allowances on general settlements of accounts receivable (not

discount on bank collections and discounted paper) and allowances made on amounts in account. O and o columns are for checks drawn for bills (currency), exchange checks and such accounts having a casual entry for which no special column is provided.

The total of each column in both banks are added together at close of month without transferring by arranging columns showing deposit in one bank in line with corresponding column of deposit in the other bank using same heading or index by shortening the pages of the supplementary folio at the top sufficient to show the space designating the use of each column, and by shortening said folio at its foot a sufficient distance from the foot of the main folio to allow its taking the footings of the supplementary folio; which footings are added to their respective footings of the main folio preparatory to closing and balancing for the month.

Total of merchandise Q and q and expense R are carried to their respective accounts in ledger, as is the journal footings.

Footings of "deposit" column should agree with bank pass book footings, and amount of check columns with total of bank-check list (checks drawn-honored and paid by bank) at end of month, less check not presented to bank for payment at close of business on the last business day of the month.

Having thus fully described the nature, con-

struction, and operation of my invention, I wish to secure by Letters Patent and claim—

1. A cash, check and journal book, consisting of a main folio having the pages A and A' sub-divided in vertical columns for cash and check entries and provided with detachable checks, and a reduced journal sheet placed upon the main folio pages and having pages a and a' also sub-divided in vertical columns and provided with detachable checks, substantially as described.

2. The herein described combined cash, check and journal book consisting of a main folio having pages A and A' divided in vertical columns for cash and check entries and having detachable checks secured thereto, combined with a reduced supplementary folio having pages a, a' adapted to serve as bank entries for additional banks, and having detachable checks secured to it, and having its reverse sides adapted to serve as journal for the main folio pages, substantially as and for the purpose set forth.

In testimony whereof I have signed my name to this specification, in the presence of two subscribing witnesses, on this 2d day of November, A. D. 1892.

CHARLES S. HALL.

Witnesses:

ALBAN ANDRÉN,
JOSEPH F. HANKINS.