

a. A small table for file clerk with a double deck flat space for laying out ledger cards as drawn from the file, and a space at the side to accommodate hand-listing machine. This table is mounted on gas pipe legs fitted with noiseless easily working casters;

b. Small, movable standard including detachable filing tub; This also is mounted on gas pipe legs and casters similar to those of the file clerk's table;

c. Stationary sorting table with numbered pigeonholes for first classification of posting media.

The filing clerk's tables and the filing tubs are equipped with casters so that any table or file tub can be moved to any posting machine with the greatest facility. Our usual physical arrangement for posting is: posting and machine operator on the right; file clerk with table on left of posting machine operator; movable tub of file cards to left of the file clerk.

B. ACTUAL POSTING AND PROVING ROUTINE

The actual posting and proving routine as we have developed it to date, while not necessarily recommended for all conditions, at the same time may serve as more or less of a base arrangement from which any desirable variations can easily be made.

1. File clerk takes predetermined totals and makes cross-footings. Posting clerk takes old-and-new-balance proof. File clerk finds all ledger cards before posting and returns cards to file after posting, takes predetermined totals and makes cross-footings. When delivering cards posting clerk takes old-and-new-balance proof. The file clerk when delivering cards and posting media to the posting clerk will accompany each group of posting media with the adding machine strip showing the predetermined total.

2. The file clerk will be responsible for seeing that all posting media turned over to the posting clerk can be posted to the respective cards to which attached. This applies particularly to assignments, and in practice the provision means that the file clerk will always see that there is sufficient stock on hand free to fill the tickets which are to be posted against the card. If the aggregate of these tickets exceeds the amount in stock, the file clerk will simply turn the card and the tickets over to the head of the Ledgers Department, who will determine either personally, or by investigation, which of the tickets are to be given preference. The file clerk will simply pass on to the next posting media in the group.

3. While the posting clerk is completing the first group, namely, posting the cards and taking the old-

and-new-balance proof, the file clerk can be finding the cards and taking the predetermined total of a second group which should be ready for the posting clerk by the time the posting clerk has proved the first group.

4. When the first group has been proved by the posting clerk and returned to the file clerk, the file clerk will take the cross-footings and afterwards file the cards.

5. The third group of posting media can now be taken up by the file clerk, the cards found and the predetermined totals listed, as before described. The routine thus established provides that while the posting clerk is posting a group and proving it, the file clerk will be cross-footing a previous group and finding the cards and listing the predetermined totals of a succeeding group.

6. It may somewhat rarely happen, in spite of the care taken by the file clerk not to hand over to the posting clerk any media which cannot be posted to the accompanying card, that the posting clerk will discover some reason why a medium cannot be posted to the ledger card. In such cases the posting clerk will take his old-and-new-balance proof of such media as he has posted, then switch off the proof lever and add the remaining or unposted media to the total which has already collected in the machine. The final total will then correspond, if the work is correct, with the predetermined total.

C. ROUTINE FOR CARRYING FORWARD OLD LEDGER CARDS

Under average circumstances the following arrangements for carrying forward old ledger cards to new ones will be found requisite.

1. The Apportioned and the Issued columns should be footed and the amounts carried forward in every case from the first to the second side of the card, and from the second side of an old card to the new card. These totals will be cumulative.

2. All balances in the Balance Field should be carried forward both from the first to the second side of the old card and from the second side of the old card to the new card. These figures, of course, are not cumulative.

3. The assigned items in the Issued column which are not checked as having actually been issued from stores should be carried forward from the second side of the old card to the first side of the new card, but need not be carried forward from the first to the sec-

ond side of the same card. When the unissued amounts are carried forward from one card to another they should be written in the Issued column below the total which has also been carried forward, but should appear in red ink with the explanation "Unissued items from card No. Red ink figures, of course, will not be included in the footing of the issued column to be again carried forward.

V. METHODS OF RECORDING VALUES

So far the discussion has been confined to quantity records only without reference to money value, but answer must be made to those who will raise the question: Can your plan handle prices and values against quantities, and if so, how? If can, with the greatest facility, and in any way you prefer. If you wish to control your stores under average unit prices, a slight addition to the Case card, previously described, will take care of the problem. If you wish to maintain separate lot prices, a card nearly identical in form but handled somewhat differently will do that.

Broadly speaking, there are two general plans of carrying values against stores:

A. Plan based on *average unit values*;

B. Plan based on *separate values* for each price lot.

These two general plans result in three separate methods of maintaining the value records and may give rise to as many as five different variations in those methods. The methods and variations are briefly described below in outline form, reference being made against each to the type of card to be used therewith. Specimens of these cards designated as A, B, C and D accompany this description.

A. AVERAGE UNIT VALUES (Variation 1) - (Use Card C—Fig. 3)

Extend the value of each posting with

a. Actual cost of lot for each receipt, or

b. Value figured at latest average unit cost for each disbursement.

Prove quantities by usual combination of old-and-new-balance and cross-footing proofs, and values by the following special method: The *on hand* balance (Column 6) multiplied by the latest average unit price, carried to four or five places of decimals, must always equal the total of "Value on Hand" (Column 11). If it does it proves so far as that one ledger card goes:

1. That the old balance of both Quantity and

Value were picked up correctly;

2. That all receiving tickets were extended correctly as to total value received;

3. That all disbursement tickets were extended correctly as to total value disbursed;

4. That the extension of all new balances is correct;

5. That the new average unit cost has been correctly figured.

B. SEPARATE VALUES FOR EACH PRICE LOT

1. *Ledger Cards Priced but Individual Postings not Extended for Value.*

a. One price lot only. (Variation 2)—(Use Card A—Fig. 1).

Employ one card only—price to appear on that card. Money value computed, when required, by multiplying *balance on hand* (Column 6) by unit price as shown on the card.

Quantity proof only—obtained in usual way.

b. Two or more price lots. (Variation 3)—(Use Card A—Fig. 1) Employ:

(1) Master Card—not priced—to which are posted all transactions.

(2) Separate Detail card—*carrying price*—for each price lot, posted for receipts and disbursements only.

Money value, when required, computed for each detail card separately, as above, by multiplying *balance on hand* by unit price.

2. *Ledger Cards Priced and all Postings for Receipts and Disbursements Extended for Value.*

a. One price lot only. (Variation 4)—(Use Card D—Fig. 4).

Employ one card only—*carrying lot price*—receipts and disbursements only to be extended for value on that card.

Prove for quantity in usual way.

Prove for values by multiplying *balance on hand* by Lot Price to equal *value on hand*.

b. Two or More Price Lots. (Variation 5)—(Use Card D—Fig. 4) Employ:

(1) Master Card—not priced—to which are posted all transactions without value extensions.

(2) Separate Detail Card—*carrying price*—for each price lot; posted for receipts and disbursements only, but each posting to be extended for value.