

A SHORT CUT FOR FILING INVOICES.

By Wm. A. Ingram, in "System."

GENERALLY speaking, all that is said in favor of vertical files for letters is also true in regard to the invoices of purchases. In the majority of cases the alphabetical system will be found most suitable, it is simple and self-indexing. The divisions into which the alphabet should be divided must be regulated by the number of invoices to be handled.

The elasticity of a vertical file permits all invoices from any firm to be filed in one place in chronological order. This is a point that is too apparently desirable to need further comment.

The numerical system possesses certain advantages which should not be overlooked. It admits subdivisions to be made to correspond to certain ledger accounts. For instance, in the case of a manufacturing concern, sections of the file may be allotted to invoices for such items as general expense, manufacturing material, extensions to plant, repairs and renewals. Each section should have its number and set of alphabetical guides, so that with the use of a suitable index for the names of firms, reference can be made immediately to any invoice. The voucher record index may be used in some cases for this purpose. However, if the invoices have to be frequently referred to, and this index is not one which admits of names being readily found, it is obviously advantageous to use a separate card index.

When the voucher system is used, invoices and credits relating to each voucher should be fastened together. A stapling machine is useful for this purpose. In cases where invoices on a voucher relate to more than one ledger account (if the plan outlined above be followed), they should be separated and filed in their respective divisions. This fact must, of course, be noted in the index.

SHORT CUTS IN SEALING LETTERS.

TO save time and energy in moistening the gummed flaps of envelopes, the following simple scheme is used by a number of business houses. The flaps of the envelopes are extended and placed on the desk or table with the gummed surface exposed and overlapping the flap of the envelope placed on top of it. In this way the gummed surfaces of several dozen envelopes may be exposed at a time. A moistened sponge brushed gently over this surface will sufficiently dampen the gum to allow the envelope to be sealed. This process is much quicker than to moisten each flap individually, and it applies the moisture uniformly on all the envelopes.

To save time in sealing these flaps, a small clothes wringer may be used to advantage. The machine may be easily attached to the edge of a table or desk. By passing the envelopes with the moistened flaps through this machine several hundred envelopes an hour may be evenly and securely sealed.

A dorky preacher was lost in the happy selection of his text, which he repeated in vigorous accents of pleading.

"Oh, bredern, at de las' day dere's gwine to be sheep and dere's gwine to be goats. Who's gwine to be de sheep, an' who's gwine to be de goats? Let's all try to be like de li'l' white lambs, bredern. Shall we be de goats, sisters? Naw, we's gwine to be de sheep. Who's gwine to be de sheep, bredern, an' who's gwine to be de goats? Tak' care ob youh souls, sisters. Remember, dere's gwine to be goats an' sheep. Who's gwine to be de sheep an' who's gwine to be de goats?"

Just then a solitary Irishman who had been sitting in the back of the church, listening attentively, rose and said:

"Oi'll be the goat. Go on, tell us the joke, Elder. Oi'll be the goat!"

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