D Cage
St292
bo

CONNECTICUT
1720 1818
Constitution 1639
Charter 1662
STATE LIBRARY,
- HARTFORD -
CLASS. BOOK. DATE.
025.114 q C762 28 Apr 33
ACCESSION NO 205740
SOURCE.

Connecticut State Library
3 0231 01472 6678

APR 28 1933

CONNECTICUT
STATE LIBRARY
HARTFORD

BOOKKEEPING DEPARTMENT
SCHEDULE

IRST OF THE MONTH DUTIES:

Connecticut State Library checks should at this time be made out for Miss Grant, Miss Seymour and Mr. Thompson's respective Petty Cash accounts for the month preceeding. The water bill should be in by this time also, and should be paid promptly with a State Library check.

All Purchase Orders to date, so far as possible, should be ready and turned over by Nellie McCue, not later than the 10th of each month, to be checked by this department, and delivered to the Auditing Dept. at the Capitol, preparatory to starting our bills. (Purchase Orders may be sent over by the mail boy)

IBRARY AND BUILDING BILLS:

Examine all bills carefully, and make sure that no one of them has by any chance been paid previously. So far as possible group all bills coming under the same appropriation in one bill. In a case such as Carswell Co., or Mitchell, where the several bills can be grouped under two or more subjects such as "Books", "Special Reports", "Legislative Reference" or perhaps "War", arrange the bills first under the proper subject, and then get each group on one bill if it can be done. Note all Purchase Orders where there are Orders. Receiving Slips are not required for subscriptions or for any bill paid in advance. In practically all other cases however, they are required by the Auditing Dept. at present. These Receiving Slips are made out by Miss Seymour. They should be clipped onto the bill form its-self (C.O.17 S.L.) with small clips. (Present ruling,not riveted) When each individual bill is ready copy it into the Memorandum Ledger, and place the original bill and duplicate there for future reference when all bills have been completed.

LISTING BILLS:

On the large white pads, beginning with "A" in the Library Ledgers, make an alphabetical list of each bill as it appears. Show date of bill, creditor, appropriation symbol, C.S.L.check number if bill has been already paid, Purchase Order if there is one, and amount of bill. (See sample following)

* 1	12-17-30	Cecile V. Moulton	7502-2	B18645	50.00
2	11-28-30	Standard Register Co	" 6	P.O.	40.02
3	11-22-30	Frank J. Wilder	" 8		6.30

After the Library Bills are alphabetically listed, proceed on a separate sheet of paper, in the same way, with the Building Bills.

SEPARATING BILLS INTO THEIR APPROPRIATIONS:

When the Building Bills have in turn been listed, return to the Library listed bills. Beginning with 7502-2 (if there are any) make an alphabetical list of all bills under each separate appropriation. I have used obsolete form "State Library Special #2" for this purpose. (See sample following)

RECORDS: 7502-8

11-26-30	Edwin Bachelor	7502-8		7.00
*11- 8-30	Frederick Berthiaume	"	B18625	6.00
12- 2-30	John G. Marshall	"	P.O.	135.60
	G.S.G: 6.00 (Paid by Mr.G.)	Without P.O.:13.00		148.60

Figure the total of all bills under each appropriation, also the total of all bills paid by Mr. Godard, which are included, and all those without Purchase Orders.

REIMBURSEMENT FORM C.O.17

When each appropriation has thus been listed, totaled, etc., place two sheets of "Reimbursement Form C.O.#17" (brown sheets) in the typewriter (The tabulator stops decorated with blue strings are used for this form) On this

form list all bills in each appropriation, previously paid by Mr. Godard (See sample following)

BOOKS: 7502-15)

12- 3-30	Frederick Perthiaume	B18631	7502-15	1.50
12- 5-30	George W. Tunis	Cash	" -15	7.00
11-15-30	West publishing Co	B18622	" -15	211.50
			$220.00	

Refer to the November 1930 bills and proceed in the same way.

In filling out the space in the upper left hand corner, in Mr. Godard's absence, simply add the following:

Petty Cash in Branches:	145.00	(Seymour, Grant, Case, etc.)
Listed Vouchers		(Total shown on these sheets)
Miscellaneous Advances:		(Checks given and not yet accounted for)
Authorized Petty Cash	1,814.43	(As it stands Jan.29,1931)

When Mr.Godard is here he will take charge of this corner himself. As soon as these sheets are typed and filled in as far as you can go, get in touch with him.

Take the duplicate of this typed sheet and the complete bundle of bills,(which were checked with the white sheets and ledgers, the original of the bill being put in one pile for the Capitol, and the duplicate being left in the ledger) and from the typed form separate and check each individual as it appears on the typed forms. Also check the amount of bill and the C.S.L.check number. Place each bill in order face downward on the original typed forms. By this method of checking you will discover any error which may have been made between the original listing of the bills and the final typing. Fasten these together with an elastic band; and the paid bills are now ready for the Capitol.

"Invoices for Payment" Form C.O.#18

Place two sheets of Form #C.O.#18 (green) in the typewriter (Tabulator stops marked with white strings used for this form) In each appropriation where any bill has been paid by Mr. Godard, make the total amount of all such bills payable to Mr. Godard. In this way the C.S.L.account is reimbursed for all such expenditures. (See following example)

BUILDING 7502-4

Date	Vendor	Symbol	Dr.	Cr.	Net Dr.	Net Cr.	Amount
11-30-30	George S. Godard	7502-4	*225.50				325.50
12-16-30	Art Metal Construction Co	4					71.40
11-30-30	Htfd.Apron Towel Supply Co	4	* 27.25				27.25
	(*) Where there is no Purchase Order				*252.75		

Where there is no Purchase Order the amount of the bill is listed under debtor as well as under amount, and the sum of all those without Purchase Orders is footed and typed at the bottom of the appropriation under"Net Debtor". In case of doubt refer to November 30, 1930 Bills.

After completing the typing and filling in at the top of the Form, proceed exactly as you did when separating and checking the paid bills (Brown sheets, Form C.O.#17) Fasten this bunch together with original typed form on top of them and place under the paid bills waiting to go over to Capitol.

Our SUMMARY SHEET:

After these two typed forms are completed, get our Summary Sheet (Obsolete form State Library Special #3) on which we have already copied "Balances from Previous List" and the monthly salaries (omitting Building salaries and balance which changes every week)

Take the total of the Building Bills (also Building Repairs Bills if there bills on this appropriation) and bring the Building Summary Ledger up to date, (Pages 7, 4 and 2 for Building and page 9 for Building Repairs) Use the figures from Pages 7 and 9 for "Balance from Previous List" on our Summary Sheet,and for "Total to Date Including this List" and "Unencumbered Balance in Appropriation" on their Summary Sheet Form C.O.#19 (white sheets)

Copy total of bills for each appropriation in its proper place, and foot. This done, subtract the sum of "Assistants' Monthly Salary" and Assistant Bills from "Balance from Previous List". Carry the result to "Balance Unused to Date". When each appropriation has been completed, to prove your figures correct, subtract the sum of the monthly salaries and the bills from the sum of "Balance from Previous List" The result should bethe sum of "Balance unused to Date" (Two copies of this Form can be typed after the bills have gone over to the Capitol) These figures are the ones to be copied into the Library Summary Ledger. The result of these figures so copied, in the Library Summary Ledger, are the ones which make up the material to complete the Auditors' Summary Sheet (Form C.O.#19)

UDITORS' SUMMARY SHEET: Form C.O.#19

When all appropriations on this sheet have been figured and completed, to prove your work correct, subtract the sum of "Total to date including this list"from $167,500.05 (the sum of 157,050.00,-1930-31, $8,524.80,-balance from 1929-30, and $1,925.25,-transfer from Board of Finance and Comptrol) and the result should be the sum of "Unencumbered balance of Appropriations etc". After proving your work to be correct, the present ruling of the Board of F. and Comptrol is to type only your appropriations having bills included. This form must be signed by Mr. Godard, or his representative, and sworn to by a Notary Public (Miss Grant) Your bills are now ready to be delivered to Mr. Phelps or Mr. Bailey of the Auditing Dept.

SUPPLIES:

Keep a reasonable supply of all forms on hand. To do so, To do so, take a sample of form desired to either Mr. Belden or Mr. Wilkins in the Comptroller's Office at the Capitol, when leaving bills with Mr. Phelps. This applies to all forms excepting the duplicate bills and Purchase Orders. When the stock of either of these becomes low, notify Mr. Wilkins and have a duplicate order for the State Library, made. This order usually consists of 5,000 bill forms and 1,000 Purchase Orders. These orders take from two to three weeks to fill. All other supplies are either ordered through Mr. Godard direct, or else are secured from Miss Seymour.

BUILDING BILLS IN SUMMARY LEDGERS:

After the bills have been left at the Capitol, copy the list of Building bills in the Building Summary Ledger, also those under Building Repairs, if there are such. Turn back a few pages and do this in the same way that it has been done previously. Then with the assistance of Mr. Godard or Mr. Thompson (as the case may call for) again carry forward the amount of each bill, and place it under the proper division. For example: The Cadwell and Jones bill for $32.00 might consist of $10.00 for tulip bulbs, $15.00 for tools and $7.00 for mops. The bill would read $32.00, but it would be divided into three parts. The $10.00 would go under GROUNDS, the $15.00 under ENGINEERS' SUPPLIES and the $7.00 under JANITORS' SUPPLIES. The electric light bill is part under LIGHT and part under POWER. The total amount under each division, should equal the total amount of the Building Bills. These figures are now ready to carry back to complete Summary Pages 1-2.

LIBRARY SUMMARY LEDGER:

Having completed the Building Ledger to date, copy the complete list of bills, according to their appropriations, beginning with 7502-2, in the Library Summary Ledger. Turn back a few pages and proceed in the same way. Be sure headings at the top of both Summary Ledgers are printed far enough ahead to cause no delays.

MONTHLY SALARY LIST:

Get the monthly salary list from Miss Grant, and if Mr. Godard wishes it, copy the entire list in his Salary Book.

2nd. Copy the Building Salary List in the Building Summary Ledger, page 9, page 4, and fill it all in on page 2.

205740

3rd. Copy the total amount of salaries for 7502-2, 7502-8, 7502-9, 7502-10, 7502-11 and 7502-12 on our Summary sheet for next time. 7502-4 is omitted because these figures are changing constantly in the Building Summary Ledger when the weekly is taken out and this monthly salary list is subtracted in the same way, at the proper time.. Go as far as you can on our Summary sheet, also on the one for the Capitol (C.O.#19)

INCIDENTALS:

Type two copies of our Summary list, one for the bookkeeping department and one for Mr. Godard.

Type and stamp envelopes from the bills in the Memorandum Ledgers.

Stamp each bill to be sent out with the "Received Payment" rubber stamp

Received Payment

RETURNED RECEIPTED BILLS:

Divide the returned receipted bills for the previous month into their respective appropriations. Remove the typed FORM C.O.#18 (green sheets) for that month, from its "Elbe Spring" binder, and check the receipted bills from the typed sheets. Make note of all bills not receipted and returned to date. From the several ledgers, fill out the form in second compartment of upper drawer of typewriter desk, beginning "Please send duplicate receipt as requested etc." crossing out "duplicate". If this request has not been complied with at the end of second month, make out a second request and a copy of original bill, marking it"2nd copy". Add a note on Request to the effect that we are enclosing a second copy of bill for their convenience. If at the end of the third month both requests have been ignored, make out a 3rd request and 3rd bill, and let Mr. Godard write a letter. In the few cases where a letter has been necessary, he has never yet failed to bring the desired result.

Note: All receipts from January 1924 are now complete; and they are filed by quarters in our vault.

SENDING OUT CHECKS:

Checks should now have come over from the Capitol. Make sure that the Petty Cash account (brown sheets) is covered in full by the check made payable to Mr.Godard. Make note on lower left hand corner of each of these sheets of the date of check and check number thus: (1-2-31, A477445)

In the check book, make note of amount in each appropriation, and the total, as done opposite Check B18659.

Return to the several ledgers, and remove each paid bill in the order listed on the brown typewritten sheets (Form C.O.#17) Mark both the bill and the account in the ledger, in the same way: The bill in the lower left hand corner beneath the C.S.L. check number (B18644 and the Ledger like the following
(1-2-31, A477445)

Dec. 12	Copy of charter of City of St. Petersburg			10.00
Jan. 2	Check (1-29-31,A479865)	Leg.Ref.	B18655	10.00

When all paid bills have been completed, place the brown forms on top and clip them together. These are now ready to be put back in the Elbe Binder with the other sheets pertaining to this lot of bills.

After the Petty Cash lot has been finished, remove the green typewritten sheets (Form C.O.#18. At the beginning of each appropriation, if there were bills paid by Mr. Godard listed on the brown sheets, the sum of such bills will appear at the head of each separate appropriation, payable to Mr. Godard. Copy the number of his check covering all paid bills, opposite his name, where it appears at the head of any of the appropriations. After this is done, locate each individual bill from

the Memorandum Ledgers in the order in which it appears on the green sheets. (See sample)

11-30-30	George S. Godard	7502-4	43.25	A477445	43.25
11-16-30	Art Metal Construction Co.	-4		A477452	71.40
12- 7-30	Bidwell Hardware Co	-4		A477456	10.20

Each check number must be copied in three places 1st. on the green sheet, as above demonstrated. 2nd. in the Ledger where the date of the check is also copied See sample following: 71.40

Dec. 30	Check	Building	A477452	71.40

and 3rd. in the lower left hand corner of the bill itself. The check and a return envelope are folded in the bill, and placed in the corresponding envelope. In case of an accident such as picking up two checks instead of one and placing both in the bill, it is just as well not to seal any envelopes until all are ready and found O.K.

HECK NUMBERS COPIED IN SUMMARY LEDGERS:

After the checks have been mailed, the check numbers must again be copied into the Building Summary Ledger and the Library Summary Ledger.

The white sheets on which the bills are listed, the Auditing Dept's Summary Sheet, our Summary sheet, the brown sheets with their receipted paid bills, and the green typed sheets, in the order named, are now ready to be put away in an Elbe Spring binder. Mark on the cover with red pencil, which easily rubs off, the month represented.

AGAZINE SUBSCRIPTIONS, PERIODICALS, ETC.

My policy has been, when preparing bills to be entered in ledgers, to make list of all those in which a subscription or periodical is found. Then, after the rush is over, I have gone through the ledgers and entered all subscriptions etc. on their respective cards, and also put a tiny mark (.) in ledger before the account, to show that the periodical etc. has been noted on subscription card. In case of an oversight, the mark, or lack of it, is a reminder. Subscription cards should show the lapsing date, date on which subscription was paid, price, and from whom ordered. Subscription cards also prove when a duplicate order has been accidentally made.

FOREIGN DRAFTS:

All such drafts are made through Ward W. Jacobs & Co., 750 Main Street. Hold stub to draft until return of receipted bill from Europe. Attach Jacob receipt to the back, and the stub to the front of the duplicate copy to be retained by the Library. The original bill signed by the company is, at present, all that is required by the Auditing Dept.

THURSDAYS:

Every Thursday Miss Grant will call for the Building Summary Ledger, and will make out her payroll for all those paid by the week. When this has been done the weekly payroll can be figured on pages 7 and 9 of this Summary Ledger.

RIDAYS:

All those paid by the week, not on the regular payroll, are dependent upon this department for their pay. On Friday afternoons make out a check for each of these and a receipt (second compartment upper drawer of typewriter desk) for each to sign. Get checks signed by Mr. Godard. Note: All receipts and bills are made in duplicate.

ATURDAY MORNINGS: Pay each of the foregoing.

SHEET # 6

END OF THE MONTH:

In the same prepare for all those not yet on the monthly salary list. Get checks and duplicate receipts ready the day before; and deliver them on the morning of the last day of the month.

CONDITION REPORT:

The purpose of this report is to give the heads of the several departments opportunity to state anything amiss, that may come under their jurisdiction or notice. A report should be turned in to Miss Grant on the first and fifteenth of every month whether O.K. or otherwise.

TIME SLIPS:

Time slips should either be put in the mailbox near the Bulletin Board, or given to Miss Grant at the close of each week.

NOTES:

All Washington subscriptions such as U.S. Daily (both editions) and U.S. Patent and Trade Mark are found under DAVID LAWRENCE PUBLICATIONS.

All accounts with Hartford's different postmasters are found under the heading POST OFFICE: **********, Postmaster.

All accounts with the several superintendents of the different U.S.Mints are found under U.S. MINT AT DENVER or ... PHILADELPHIA. or ... SAN FRANCISCO.

All accounts with the Superintendent of Documents, Public Documents or U.S. Public Documents or Government Printing Office are found under GOVERNMENT PRINTING OFFICE.

There are two accounts in the Memoramdum Building Ledger under Hartford Electric Light Company - Lights and Hartford Electric Light Company - Power.

There are three accounts under the Southern New England Telephone Company In the Library Ledger: Mr. Godard's house phone. And in the Building: first the service charge and toll calls, second the Superintendent's house phone recognized as the Boiler House phone.

Respectfully submitted,

Mabel L. Patterson

025.114
9C762