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PAYROLL AND ACCOUNTING BOARD

2,681,237

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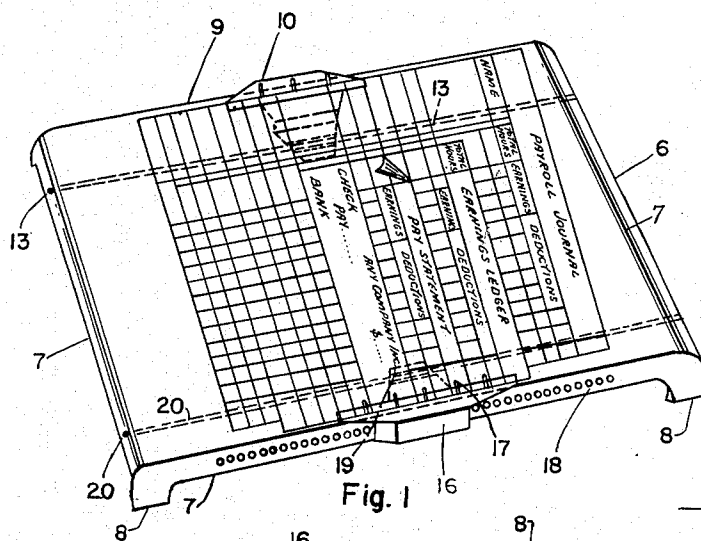


Fig. 1

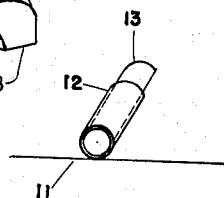


Fig. 5

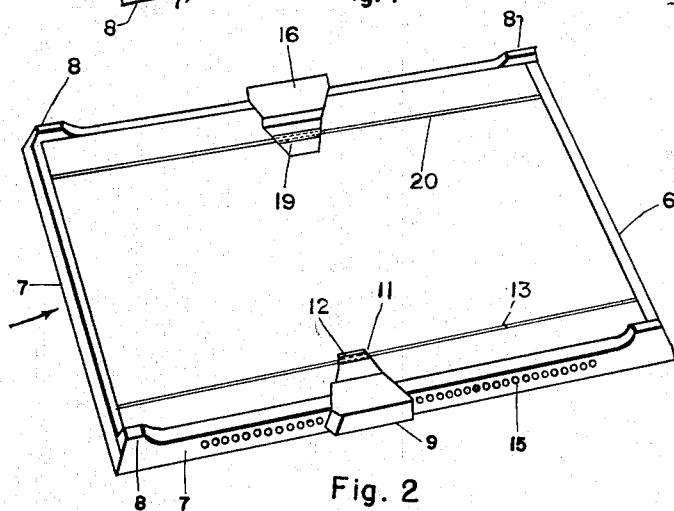


Fig. 2

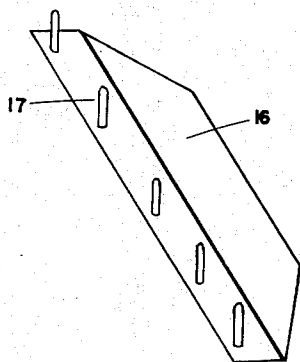


Fig. 3

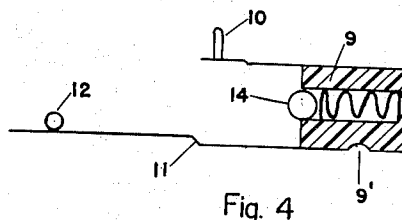


Fig. 4

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## UNITED STATES PATENT OFFICE

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PAYROLL AND ACCOUNTING BOARD

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1 Claim. (Cl. 282—29)

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My invention relates to a payroll and accounting board for making entries simultaneously on forms in superimposed multiple relationship comprising a base, inclined writing bed, collating form carriers slidably affixed to each side of writing bed. Said carriers are longitudinally advanced and held in desired position by means of spring pressed balls engaging spaced indentations or recesses in series alongside of the base. The ball moving and rotating freely on a spring head alternately protrudes to engage ball recesses and retracts into cylindrical ball chamber to allow advancement to the next indentation giving exact alignment of forms in relationship to each other without friction or wear.

The carrier unit includes a carrier block which encloses the ball chamber in its center which in turn contains the spring and ball. It is immediately adjacent to the side of the base along which it moves, centered over the indentations series to provide automatic space alignment. To the lower part of this block is attached a formed member to which is secured a tubelike cylinder facing in a longitudinal position. This cylinder is of slightly greater inside diameter than the diameter of the retaining rods running longitudinally, and along which it glides. These rods act as a retainer and guide for the carrier in its longitudinal movements. This rod may be of any size or shape as likewise the cylindrical member which moves upon it.

Fastened at the top of the carrier unit immediately atop the carrier block is the carrier head formed to ride just above the writing bed. As aforementioned there are two such carriers working longitudinally at opposite sides of the base, one off the left side of the base for the Journal sheets, and one off the right side for Ledgers, etc. The carrier head at the left for Journals is equipped with three vertical pegs equidistantly spaced upon which the Journal sheets are impaled and removably retained. The carrier head at the right, for Ledgers and Voucher Checks in Payroll, and Ledgers and Accounts Books, or Statements in Accounts Receivable, are equipped with five equidistant vertical pegs and are so arranged that forms may be positioned either upward or downward on pegs which make for more convenient writing for certain posting operations.

The pegs then would engage the upper or lower perforations, whichever the case may be, instead of the perforations of the form in its entire length which would be the usual manner. The spacing of these pegs also allow the Voucher Check to be positioned along any line of the Ledger for collating

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to a particular pay period into which the Ledger is divided, each line corresponding to a different pay period. This unit of Check and Ledger moving in relationship together on its carrier unit, allows collation anywhere along the writing bed with Journal sheet which also moves along its carrier unit and is adapted to collate anywhere, at any point, across the writing bed.

The advantages of simultaneously writing multiple forms in superimposed layers, with its multiple proof, and without the transcription errors, concomitant with separate writings, is, I believe, well understood. However, there are further advantages in easier inspection and correction of posting errors, and in the accounting procedure determining in which order records can best be posted, through having these forms collated from opposite sides in overlapping sequence.

On this device, in payroll writing for instance, Earnings Ledgers can be stacked on the pegs of its carrier unit to the extent of the names on the entire Journal, and only the carrier for the Journal need be moved for each succeeding name line which corresponds to the next underlying Ledger—making necessary only the removal of the top posted Ledger with its Voucher Check and the impaling upon the pegs of a new Check to be posted to its Ledger and the succeeding corresponding name line on the Journal.

In this arrangement the Ledgers are at the bottom stacked directly upon the writing bed. It is then the third in the superimposed series, the Voucher Check being first, the Journal second and the Ledgers last. On the other hand, when for any purpose, it is necessary to view some accumulated information on the body of the Earnings Ledger—such as a bond total column in the deduction section, then it is necessary to have Ledger on top of the Journal.

Either of these conditions can be easily met with my invention because its flexibility does not bind it to any one set procedure. Collating, too, is flexible, the Journal may move in any position to collate to Ledgers, or Ledgers may move in any position to collate to Journal, or they may move together. Posting can be made on any line to the full extent of the writing bed; the operator is not restricted to any one writing line which may or may not be convenient to different operators.

Posting in one location only may be convenient at some time, while tiresome at others after constant writing. Yet it is possible to select a writing area of 3 or 4 inches in width towards the middle of the writing bed and perform all postings to the utmost extremities of either form,

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from the first to the last name on the Journal to the first or last pay period on the Ledger, whichever the case demands. All of this is accomplished with all of the forms substantially on the writing bed, and with a minimum of protrusion beyond, especially at the bottom where protrusion damages forms and is in the way of the operator.

This minimum of protrusion is accomplished despite a greater than usual number of entry lines on the Journal, which will save time and forms. Because of accuracy in collating, we have been able to subtract a fraction from the extra wide line space generally used and can thus give a few more lines on standard forms.

Since form carriers can move in relation to each other, Ledgers do not have to be positioned upward or downward on fixed pegs by means of a multiplicity of perforations in the Ledger, one for each line, making possible lighter weight paper stock for Ledger material. This means that forms do not have to be extra large and can conform to standard, reducing both size and cost, which also facilitates housing problems of these forms.

To my knowledge this is the only device of its kind in which the collating mechanism is at the side off the writing bed, thus providing more unobstructed vision and working surface. The mechanism, novel in this application, is simple, fast, and accurate, and by eliminating the friction usually found in such devices has reduced wear to the minimum.

This can be made almost entirely of non-metallic materials especially when we contemplate substituting a groove and fitted member in the under portion of the base for the longitudinal guide and retaining rods.

It is obvious that reproduction of posting from one form to the other, in their superimposed relationship, is accomplished by means of interleaved carbon. On the reverse side of the detachable Pay Statement of the Payroll Check, it is common practice to have a carbonized strip which reproduces to the form beneath it. In the procedure where it is advisable to have the Earnings Ledger to be readily available for perusal, and the Ledger form would be the second record, and the interleaving carbon just beneath the Ledger impaled on the pegs of its carrier and riding beneath the Ledger would reproduce to the Journal as the last record, on the writing bed. When the further time-saving procedure of stacking all the Individuals Earnings Ledger to full extent of all names on that Journal is used, the interleaving carbon would ride on the Journal carrier beneath the Journal sheets and reproduce in turn to each Ledger stacked beneath it. The Journal then being the second record in the superimposed series and the Ledgers the last, on the writing bed.

The simple mechanisms of this device and their relationship to each other admit of a flexibility designed for any changes or improvements in the Accounting Procedure of Payroll, Accounts Receivable and Accounts Payable in the foreseeable future. It permits at present, of many plus advantages in the saving of operations time, without the disadvantages of extra sized forms, multiplicity of pegs and perforations, positioning (at certain pay periods) off the writing bed in way of the operator, or extra gadgets. There are no mechanical operations preliminary to posting, other than impaling forms on the pegs of their respective form carriers, and the easy, sliding adjustment to the desired collating line.

The novel features which I believe to be char-

acteristic of this invention are set forth with particularity in the appended claims. The invention itself, however, both as to organization and operation, together with complete objects and advantages thereof, will be best understood from the following description of a specific embodiment when read in connection with the accompanying drawing in which,

Fig. 1 is a perspective view of the top surface of the device.

Fig. 2 is a perspective view of the bottom surface of the device.

Fig. 3 is a perspective detail view of one of the carriers.

Fig. 4 is a detail view of a spring pressed detent.

Fig. 5 is a detail view showing a tube slidably mounted on a rod.

Referring to the construction shown in the drawing, the numeral 6 designates the base members of the device having a down turned flange 7 around the perimeter thereof which is provided with supporting legs 8. The base member 6 as shown in Fig. 1 has a continuous flat upper surface. A carrier 9 having a finger hold 9' is longitudinally movable along the left hand side of the base member 6. Three pegs 10 extend upwardly from the carrier 9 for attachment of Journal sheets. This carrier has an intumed flange 11 which projects under the base member 6 and has a comparatively short tube 12 secured thereto. This tube is slidably mounted around a guide rod 13. A spring pressed ball detent 14 is mounted in the carrier 9 and is adapted to engage in any one of a series of indentations 15 in the flange 7 as the carrier is moved longitudinally along the left hand side of the base member 6 thus providing automatic alignment for forms. A second carrier 16 is longitudinally movable along the right hand side of the base member. Five pegs 17 extend upwardly from said second carrier for attachment of such forms as Ledger sheets and Voucher Checks. A spring pressed ball detent like the detent 14 is mounted in the carrier 16 and is adapted to engage in any one of a series of indentations 18 formed in the base member flange 7. The carrier 16 has an intumed flange 19 which projects under the base member and has a short tube like the tube 12 secured thereto, the tube being slidably mounted around a guide rod 20. The guide rods 13 and 20 as indicated in Fig. 1 are firmly secured to the flange 7.

The operation and advantages of this invention will be apparent in connection with the foregoing description and the accompanying drawing and have already been quite fully stated.

I claim:

In a payroll and accounting board, the combination of a base member, a downturned flange around its perimeter, opposite sides of said flange having a series of indentations in their outer surface, a horizontal guide rod under said base member and secured at its ends to opposite sides of said flange, a peg carrier movable along one side of said base member, an intumed flange attached to said peg carrier and extending under said base member, a short tube secured to the lower end of said intumed flange and slidably mounted on said guide rod, a detent carried by said peg carrier adapted to engage in any one of the series of indentations on that side of the base member, a second horizontal guide rod under said base member and secured at its ends to opposite sides of said base flange, a second peg carrier movable along the opposite side of said base member, an intumed flange attached to said second peg car-

rier and extending under said base member, a short tube secured to the lower end of said second intumed flange and slidably mounted on said second guide rod, and a detent carried by said second peg carrier adapted to engage in any of the series of indentations on that side of the base member.

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