

1912

Circular nos. 1-10 (May 1, 1912-June 12, 1912);  
Bulletin nos. 1-9 (April 12, 1912-June 10, 1912);  
Instructions for use of agent's cash book

Wells Fargo & Co. Accounting Department

J. W. Newlean

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Wells, Fargo & Co.

Accounting Dept.

W E L L S   F A R G O   &   C O M P A N Y

ACCOUNTING DEPARTMENT

WELLS FARGO & COMPANY  
AD.1 ACCOUNTING DEPARTMENT  
CIRCULAR NO. 1

Chicago, May 1st, 1912.

INVENTORY OF EQUIPMENT, JUNE 1, 1912, 12 O'CLOCK NOON

TO OFFICERS, AGENTS AND MESSENGERS:

1. On the first day of June 1912, at 12 o'clock noon, an inventory is required of all Personal Property on hand in or about your office belonging to this Company.

2. Special Forms for this purpose have been prepared and sent to Superintendents for distribution to Route Agents, Agents and Messengers in their respective Divisions. Before distributing them Superintendents will list the property charged to each office and Messenger, grouped under the various general heads and alphabetically under each head, as shown in classification herein, giving the date charged, number on hand, article, description and original cost, as indicated by columns 1 to 5 inclusive on the inventory form.

3. These lists must be in the hands of Agents and Messengers and others not later than May 25th so that they may familiarize themselves with requirements, and on June 1st at 12 o'clock noon, must be checked and verified by Agents and Messengers by actual examination of the articles listed, at which time the "Present Condition and Estimated Value" of each article should be shown in columns 6, 7 and 8 respectively.

4. Any article not found should be so noted on report by the word "short" entered in the "Condition" column opposite the entry and an explanation of its disposition made by letter, accompanying the report to Superintendents.

5. Agents will enter all articles of Company Property including packing trunks, stationary and portable car safes, or other line properties not charged to Messengers. The serial number of cars in which such safes are located should be given.

6. Messengers will also enter all articles of Company Property moving on the line in their charge on June 1st at 12 o'clock noon.

7. In describing "present condition" of the various articles care should be taken to indicate their exact condition, and to insure uniformity and accuracy the following terms and bases for valuation should be used:

|                    |  | Percentage of Original<br>Cost |
|--------------------|--|--------------------------------|
| NEW                | When not in use to exceed six months<br>and in perfect condition | 100%                           |
| Good               | When property is in excellent<br>condition                       | 80% to 100%                    |
| FAIR               | When property is serviceable but<br>only in fair condition       | 50% to 80%                     |
| POOR               | When property is in use but not<br>worth repairing               | 25% to 50%                     |
| UNSERVICE*<br>ABLE | When property has a salvage value<br>only and is not in use      | Less than 25%                  |

8. PACKING TRUNKS. In order to secure a correct record of all Packing Trunks in sealed cars, as well as in open cars, at 12 o'clock noon on June 1st the following instructions should be observed:

a. Agents at terminal points such as New York, Chicago and San Francisco, and all other points where sealed trunks are packed, will make a list of all sealed trunks placed on trains on the night of May 31st and morning of June 1st, in sealed cars or otherwise, and hand same to Messenger. The first Messenger will cancel from the list all trunks delivered by him en route before noon on June 1st and deliver the list, if on through run, to connecting Messenger for him to do likewise up to noon on June 1st.

b. The trunks remaining on the list in charge of the Messenger holding same at 12 o'clock noon, June 1st, should be those on his train, and he will enter all such trunks, also any others which he may have in his possession, whether in sealed cars or otherwise, in a special report to his Superintendent. Agents at terminal offices will see that express cars in yards are examined with a view to including all trunks in inventory.

c. Superintendents will make the necessary arrangements for securing a list of all trunks in possession of other Companies on June 1st, being carried on tonnage basis.

d. The number as well as the prefix letters on each trunk should be entered on the report.

9. Route agents, agents and Messengers will see that all inventory lists are sent to superintendents on or before June 3rd, waybilled to prevent loss. Superintendents will collect all lists in their respective Divisions and adjust all discrepancies before sending them to General Supply agent; all lists to reach the latter not later than June 20th. Other officials will send them direct to the General Supply Agent, using similar precaution to insure safe delivery.

10. Special forms are being sent to Superintendents for inventory of "Real Estate and Buildings used in Operation" for their personal attention.

Entries on Inventory Blanks should be made alphabetically under proper headings and in accordance with classification shown below. When entering scales, desks, trucks, etc., use a separate line for each different kind or size.

Articles the original cost of which exceeded \$5.00, should be entered under the proper classification as "Equipment" and those of lesser value as "Supplies". Any articles on hand, not listed hereon, should be entered under proper heading.

---

#### 1. OFFICE EQUIPMENT

Adding Machines  
Beds  
Bed Springs  
Billing Machines  
Billing Booths  
Book Cases  
Books  
Chairs  
Clocks  
Coat Trees  
Copy Presses  
Copy Press Stands  
Counters  
Cotton Presses  
Cupboards  
Davenports  
Desks  
Directory Cabinet  
Electric Fans  
Filing Cases  
Graphophones  
Hose, Fire  
Ice Boxes  
Linoleum  
Lockers, metal  
Megaphones  
Meat Rack  
Mimeographs  
Mirrors  
Partitions  
Platforms (Agents)  
Push Carts  
Railings, Wood  
Railings, Wire  
Revolvers  
Rugs  
Safes, office

Scaffolding  
Settees  
Scales (over 100 lbs)  
Shelving  
Stoves  
Tables  
Typewriters  
Typewriter stands  
Vault Doors  
Wardrobes  
Water Meters  
Wire Racks

#### 2. OFFICE SUPPLIES

Ash Cans  
Awnings  
Awning Frames  
Axes  
Baskets, rattan  
Bed Blankets  
Belts and Holsters  
Bicycle Racks  
Boxes for Fire Ext.  
Box Hooks  
Box Scrapers  
Brackets for Fire Axes  
Brackets, gas  
Buckets  
Carpet sweepers  
Cases, Pigeon-hole  
Cash Boxes  
Cash Drawers  
Chandeliers  
Coal House  
Comforters  
Covers for Counters

Cots  
Crow Bars  
Cuspidors  
Directory  
Door Checks  
Elec. Light Fixtures  
Fire extinguishers  
Filters, water  
Flags  
Gas burners  
Grip bags  
Grenades, hand  
Gun cases  
Hammers  
Hatchets  
Haversacks  
Ice tongs  
Ladders  
Lamps  
Lanterns  
Locks  
Maps  
Map cases  
Mattresses  
Mats, rubber  
Milk Cans  
Nail pullers  
Numbering machines  
Oil cans  
Pillows  
Portfolios, W/E  
safe dials  
Saws  
screens  
seals, wax  
seal presses  
Scales (100 lbs and under)  
Shades  
shovels  
skylights  
sprinklers  
Stationery cases  
Stepladders

Sticker boxes  
stools  
Tarpaulins  
Telephone holders  
Tools  
Tubs  
Typewriter covers  
Water coolers  
Water heaters  
Wringers  
wringer stands  
Zinc for stoves

### 3. STABLE EQUIPMENT

Beds  
Bed springs  
Breast collars and traces  
Carts, stable  
Chairs  
Clocks  
Coat trees  
Cupboards  
Desks  
Floats  
Forges  
Harness, single  
Harness, double  
Harness, presses  
Hose, fire  
Lockers, metal  
Saddles, sore back  
Scales  
sewing machines  
Stoves  
Tables  
Trucks, sandst  
Trucks, grain  
Wagon washers  
Wagon wheels and washers  
Wagon wheels and axles  
Water meters  
wheelbarrows

### 4. STABLE SUPPLIES

Ash cans  
Aprons (wagon washers)  
Axes  
Baskets, rattan  
Blankets, bed  
Blankets, horse  
Boxes for fire ext.  
Brackets for fire axes  
Brackets, gas  
Buckets  
Clipping machines  
Coal hods  
Comforters

Cots  
Crow Bars  
Cuspidors  
Elec. Light Fixtures  
Feed bags  
Fire extinguishers  
Forks  
Gas burners  
Grain sacks  
Grenades, hand  
Halters  
Hammers  
Hatchets  
Heaters, water  
Hitch weights and straps  
Horse blankets  
Horse collars  
Horse covers  
Horse nets  
Horse sheets  
Horse stocks  
Hose, fire  
Hose, wagon  
Ladders  
Lamps, wagon  
Lanterns  
Locks  
Mattresses  
Monkey wrenches  
Nozzles  
Oat cleaners  
Oil cans  
Pails  
Pillows  
Rubber boots  
Running boards  
Saws  
Screens  
Shovels  
Skylights  
Sprinklers  
Stepladders  
Stools  
Strings sleigh bells  
Tarpaulins  
Tools

Tubs  
Vises  
Wagon aprons  
Wagon jacks  
Water heaters  
Wringers  
Wringer stands  
Zinc for stoves

5. TRANSPORTATION EQUIPMENT

Guns  
Kit boxes  
Revolvers  
safes, messenger  
Skids  
treasure boxes  
Trucks,  
Trunks, packing  
Axes  
Belts and holsters  
Boxes for fire ext.  
Box hooks  
Box scrapers  
Cots  
Crow bars  
Fire extinguishers  
Guncases  
Hammers  
Hatchets  
Haversacks  
Lamps  
Lanterns  
Locks  
Milk Cans  
Nail Pullers  
Portfolios, messenger  
Saws  
Seals, wax  
Seal presses

7. HORSES AND MULES

Horses and mules



8. VEHICLE EQUIPMENT

Automobiles  
Double wagons  
Single wagons  
Sleighs

Vehicle parts

9. MISCELLANEOUS  
Signs - all kinds

Approved:

J.W. NEWLEAN,  
Comptroller

J.G. INNES,  
Auditor of Disbursements

WELLS FARGO & COMPANY

ACCOUNTING DEPARTMENT

CIRCULAR NO. 2

Chicago, May 10, 1912.

SUBJECT: Agents' Monthly Balance Sheets.

TO OFFICERS AND EMPLOYEES:

The work pertaining to agency accounts has been transferred from the office of the Auditor of Express Receipts to the office of the Comptroller.

Effective at once, Agents' Balance Sheets and all papers supporting debit and credit items thereon and correspondence pertaining thereto, should be addressed to "Comptroller, Bureau of Agency Accounts, Chicago, Ill." except that the present stock of Monthly Balance Sheet Envelopes, form No. 888, should be used up without change.

The following papers must always be enclosed with Balance Sheets on which charges or credits covered thereby appear:

Form

|     |  |
|-----|--|
| 546 | Correction notice statements   |
| 464 | Correction notices received  |
| 605 | Debit transfers issued and received  |
| 602 | Debit transfers (received)   |
| ... | Report of Miscellaneous Receipts and details in support of entries thereon           |
| 471 | Agents' commission vouchers (abstracts and statements)                               |
| 590 | Correction notice abstracts  |
| 594 | Statement of accounts collectible  |
| ... | Report of miscellaneous credits and details in support of entries thereon, including |

Form

|      |                                    |
|------|------------------------------------|
| 512  | Deduction vouchers                 |
| 20   | Loss and damage vouchers           |
| 1123 | Auditor's correction statement     |
| 1124 | Auditor's correction abstract      |
| 1126 | Auditor's correction commission    |
| 1127 | Auditor's correction summary       |
| 1128 | Auditor's corrections              |
| 1152 | Auditor's correction balance sheet |
| 1125 | Auditor's correction money order   |
| .... | Government bills of lading         |

Route Agents' reports of agency checks, form No. 177, and Transfers, form No. 178, and correspondence bearing on the condition of Agency accounts should also be addressed as above.

All outstanding instructions contrary to the foregoing are cancelled.

J.W.Newlean

Comptroller.

WELLS FARGO & COMPANY  
ACCOUNTING DEPARTMENT  
CIRCULAR NO. 3

Chicago, May 15th, 1912.

SUBJECT: Fidelity Bonds

To Superintendents.

The work pertaining to Fidelity Bonds for employes of this Company has been transferred from the Office of the Auditor of Disbursements to the Office of the Comptroller.

Effective at <sup>c</sup>one, bond applications, appointment notices and all other reports and correspondence pertaining to employes' bonds should be addressed to Comptroller - Bureau of Agency Accounts, Chicago, Ill.

This cancels all previous instructions to the contrary.

J.W.Newlean

Comptroller.

WELLS FARGO & COMPANY

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ACCOUNTING DEPARTMENT

CIRCULAR NO. 4

CHICAGO, May 15th, 1912.

SUBJECT: FOREIGN POSTAL REMITTANCES

TO ALL AGENTS:

The sale of Foreign Postal Remittances as shown by Superintendent of Money Order's Circular of June 1st, 1912, should be reported to the Auditor of Money Orders, quarterly, on the 7th, 15th, 23rd and last day of each month, on Form 433, "Report of Foreign Postal Remittances Issued."

1. This information must be shown on Form 433 in the following manner:

|               |  |
|---------------|--|
| First column: | Serial number of Remittance Advice             |
| Second        | " Date of issue of Remittance Advice           |
| Third         | " Name of country where money is to be paid    |
| Fourth        | " Amount in money of that country              |
| Fifth         | " The equivalent in United States Money        |
| Sixth         | " Postage necessary to complete transportation |
| Seventh       | " Amount of remittance and postage             |
| Eighth        | " Charges for issuing Remittance Advice        |

2. On Agent's balance sheet, Form 585, the transactions should be reported as follows:

On Line 18: Enter amount of Foreign Postal Remittances, including postage, sold during the month, describing item as "Foreign Postal Remittances."

On Line 19: Enter charges for sale of Foreign Postal Remittances, describing item as "Foreign Postal Remittance Charges."

The above amounts to agree with the total of reports sent during the month to the Auditor of Money Orders.

3. If agent is entitled to commission, take credit on balance sheet only, by interlining "Commission on Foreign Postal Remittances" over Telegraphic Transfer, line 56, at the rate of 33 1/3% of charges collected. When amount of remittance exceeds \$100.00 agent will be allowed 10c for each full \$100.00 remitted.

Approved:  
J.W. NEWLEAN,  
Comptroller.

E.U. SHERWIN,  
Auditor of Money Orders

WELLS FARGO & COMPANY

AD. 2

ACCOUNTING DEPARTMENT

CIRCULAR NO. 5

CHICAGO, ILL. May 20, 1912.

SUBJECT: JOINT VOUCHERS, WELLS FARGO & CO. AND WESTERN EXPRESS CO.

TO AGENTS AT OFFICES JOINT WITH THE WESTERN EXPRESS COMPANY:

Arrangements have been perfected between the Accounting Departments of Wells Fargo & Company and the Western Express Company whereby, effective with May 1912 settlements, neither Company will require duplicates of any "Joint" bills paid by the controlling Company. In lieu thereof agents will prepare lists, in duplicate, of all bills representing "Joint" expense, classified under their respective accounts as "Office," "Stable," "Transfer and "Traffic."

Agents will withhold furnishing duplicate bills commencing with May account and prepare lists as indicated, being careful to show date of bill, name of payee, description and amount, also the percentage at which each item should be prorated. Separate lists must be prepared of bills representing expense exclusive to either Company.

Original lists together with a statement of business should accompany the Balance or Settlement Sheet of the Controlling Company, while the duplicate with a statement of business should be enclosed with the Balance or Settlement Sheet of the other Company.

Great care should be taken in preparing these lists, being particular before forwarding to see that both original and duplicate are legible and distinct, and thus avoid occasion for such unnecessary correspondence.

Approval of bills by officials of the Controlling Company alone is necessary.

Please be governed accordingly.

Approved:  
J.W. Newlean  
Comptroller.

J.G. Innes  
Auditor of Disbursements

WELLS FARGO & COMPANY

ACCOUNTING DEPARTMENT

CIRCULAR NO. 6

Chicago, May 20, 1912.

**SUBJECT:** Waybills reported on supplementary Statements

**TO ALL AGENTS:**

Effective with May 1912 account, agents will no longer be required to render supplementary statements of waybills dated in the previous month, but received in the current month.

In accordance therewith, "Rules for Accounting" of October 1st, 1911, and "Instructions for Use of Agent's Cash Book" of same date, are amended as follows:

"RULES FOR ACCOUNTING."

Rule No. 60 - Cancelled

Rule No. 61 - Cancelled

Rule No. 65 - Cancelled

Rule No. 72 -

**TOTAL TO COLLECT ON LOCAL STATEMENT:** Enter amount corresponding with total to collect business received during the month.

**TOTAL TO COLLECT ON THROUGH STATEMENT:** Enter total business received during the month from other express companies.

**CORRECTION NOTICE STATEMENT:** Enter total of Correction Notices received during the month to agree with total of correction notice statement sent Auditor of Express Receipts.

"INSTRUCTIONS FOR USE OF AGENT'S CASH BOOK."

**COLLECT ON STATEMENT: (PLUS ADDS - MINUS DEDUCTS):**  
Paragraph beginning "At the end of each month sufficient space should be left for entry of supplementary statements, etc.", is cancelled.

**WAYBILLS OF PREVIOUS:** Cancelled

**PAID BEYOND ON STATEMENT:** Enter daily the total of "paid beyond" shown on statement

**WAYBILLS SINCE LAST DAY OF MONTH:** Cancelled.

J.W. NEWLEAN

Comptroller

WELLS FARGO & COMPANY

ACCOUNTING DEPARTMENT

CIRCULAR NO. 7

Chicago, May 27, 1912.

Effective June 1, 1912, Mr. J.H. Addicks is appointed Auditor of Express Receipts with offices at 817 South Fifth Avenue, Chicago, vice Mr. J.G. Shannon, transferred to other duties.

J.W. NEWLEAM,

Comptroller.

Approved:

B.D. Caldwell

President.



WELLS FARGO & COMPANY

ACCOUNTING DEPARTMENT

CIRCULAR NO. 8

Chicago, May 31, 1912.

SUBJECT: Daily audit of cash in hands of Assistant Treasurer.

TO THE TREASURER, ASSISTANT TREASURER  
AND OFFICERS OF THE ACCOUNTING DEPARTMENT:

Effective June 1st, 1912 the present method of recording cash receipts and disbursements in the office of the Assistant Treasurer will be changed to the following plan:

CASH ABSTRACT, FORM 1329

This is a new form, upon which the Assistant Treasurer will report details to the Comptroller of receipts and disbursements (except miscellaneous items and remittances from Agents and Messengers, which will be specially handled as outlined in this bulletin.) The abstracts will be prepared in duplicate, the totals entered daily in cash books, and the original, accompanied by the cash books, will be submitted to the General Bookkeeper in the Comptroller's office on the following morning. The duplicate copies will be retained in bound volumes as vault records in the Treasurer's office.

1 - Agents Remittances: (a) The Assistant Treasurer will enter the total remittances of agents each day in the Cash Book and will deliver to the Bureau of Agency accounts of the Comptroller's Office each day the deposit slips of the agents with the bank list covering the day's receipts. The Bureau of agency accounts will certify to the remittances by detailed listing thereof upon an Adding Machines; ~~who~~ pass a certification of this list to the General Bookkeeper, who will in turn verify the entry in the Cash Book.

(b) After audit, the verified bank list and the deposit slips will be returned to the Assistant Treasurer to be entered each day on Form #1311, "Record of Agents' Remittances Received by Banks" and each day's entries thereon will be drawn off each day on an Adding machine list for verification against the Cash book entry.

(c) After all of the remittances made by Agents for a given month have been received and entered, form #1311 will be footed up separately for the remittances received in the current month and the remittances received in the subsequent month, the latter forming the basis for entry covering the "Remittance in Transit". The entire month's work will be proven by the Assistant Treasurer as follows (taking May and June 1912 accounts for illustration):

(d) The total remittances made by Agents for June 1912 accounts received by the Assistant Treasurer in the month of June and so entered on Form #1311, plus the remittances for May account received in June, as shown on Form #1311 for the month of May, must agree with the total credit to agents shown in the cash book for the month of June.

(e) After all verifications have been made by the Assistant Treasurer, record, Form #1311, (in binders) will be turned in to the Bureau of Agency accounts of the Comptroller's office for a check against the agents' balance sheets, which will be made for the total only, the individual items to be check back only in case of discrepancy. All of the remittances for a given month's accounts, shown on Form #1311 as having been received in the ensuing month, will be recapitulated by the Bureau of agency accounts, and the total will be covered by a Journal Entry charging "Remittances in Transit" and crediting "Agents and Messengers". In the next month's account, this entry will be reversed and another entry made setting up the following month's "Remittances in Transit."

(f) The date of entry of remittances on Form #1311 should in all cases be the date upon which the remittances have been received for entry and the date of the remittance as made by the agent should not be entered in any case.

(g) After the Bureau of agency accounts has completed its work on Form #1311, the sheets will be removed from the binder, bound in McBee permanent covers and filed.

(h) In order that this plan may be followed out, the Assistant Treasurer will equip his office with a sufficient number of binders; one set for the current month, upon which he is working; the other set for the previous month's sheets which have been passed to the Bureau of agency accounts for check against the balance sheets.

2 - Bills Collectible: Separate abstracts on Form #1329, will be made each day, on which will be shown in all cases the name of the payor, and the audit number of the bill whenever possible.

3 - Miscellaneous Receipts: When there are cash receipts for miscellaneous items which cannot be entered under the above headings, the Assistant Treasurer will forward to the General Bookkeeper in the Comptroller's office all papers in connection therewith, attaching credit ticket, Form #1330, to each remittance. The General Bookkeeper will show on the ticket the account to be credited and return all papers to the Assistant Treasurer, who will make detailed entry to cover in the Cash book, and will support the entry by sending the papers to the Comptroller for file. Abstract Form #1329 will not be employed in these cases.

- CASH DISBURSEMENTS -

4 - Audited Vouchers (a) Audited vouchers made negotiable by the Assistant Treasurer June 1st, 1912 and subsequent thereto will not be entered in the Cash Disbursement Book until the vouchers have been returned by the clearing bank, properly receipted and cancelled. When such cancelled vouchers are received, they should be abstracted in Form #1329 under the different months shown on the vouchers: the amounts of these months will then be recapitulated for each day and the total taken credit for by the Assistant Treasurer. The cancelled vouchers will be delivered daily to the Auditor of Disbursements with Form #1329 to cover.

(b) The vouchers which reach the Assistant Treasurer paid by the Banks but which were sent out prior to June 1st, 1912 and credit already taken therefor through the Cash Book should be submitted with a separate list to the Auditor of Disbursements as heretofore; they should not in any manner be confused with the vouchers sent out on and after June 1st, 1912 and for which credit will not be taken until returned by the Banks.

All paid vouchers should bear Assistant Treasurer's cancellation stamp showing date credit is taken.

The auditor of Disbursements will handle the transactions as follows:

(c) The paid vouchers which had been sent out by the Assistant Treasurer prior to June 1st, 1912 will be filed with other paid vouchers as heretofore.

(d) The paid vouchers sent out on and after June 1st, 1912, and for which the Assistant Treasurer receives credit when paid as listed upon Form #1329, will first be verified against Form #1329, after which the "date paid" (date of the Abstract) will be entered in the Voucher Register. This work will be kept up daily by the Auditor of Disbursements. The vouchers should then be filed with other paid vouchers. All vouchers should, commencing June 1st, 1912, be filed in Treasurer's numerical order. 5 - Financial Paper: (a) The verification of financial paper (Money orders, Travelers Checks and C.O.D. checks) will be conducted as heretofore, i.e., by passing the paid documents and the bank lists each day to the Auditor of Money Orders for an individual verification and listing the documents upon an adding machine. (The understanding is that the Treasurer has already made a Treasury Department verification of these items each day against the bank clearings in New York city before submission of the paid paper to the Assistant Treasurer and Comptroller in Chicago.)

(b) The Assistant Treasurer will take credit for these items in the Cash Book when the paper is passed to the Auditor of Money Orders, and will enter the total amount for each class of paper upon abstract, Form #1329, and all papers with the abstract will be passed to the Auditor of Money Orders for verification as heretofore, i.e., by an individual listing upon an adding machine and by a check thereof against the abstract. The abstract, after being certified to by the Auditor of Money Orders, will be passed to the General Bookkeeper in the Comptroller's Office.

6 - Pay Rolls: These disbursements (covering headquarter's payrolls only) covered by receipts on Form 598 "Salary Voucher" will be abstracted on Form #1329, which with the receipts will be delivered to the Auditor of Disbursements for complete verification each day, after which they will be marked off daily against the pay rolls by the Auditor of Disbursements for balancing purposes. The abstracts will be certified after verification by the Auditor of Disbursements and forwarded to the General Bookkeeper in the Comptroller's Office. There will be no change in the manner of handling the General Officers' Pay Rolls, except that the total of such disbursement each day will be entered as a separate item on Abstract Form #1329.

7 - Treasurer's Drafts: This refers to drafts drawn by agents upon the Treasurer. The honored drafts will be listed upon Form #1329 by the Assistant Treasurer and submitted with the list to the General Bookkeeper in the Comptroller's Office for verification, after which the paid drafts will be posted against a detailed record of drafts drawn in the Comptroller's office.

8 - Miscellaneous: When disbursements are made for miscellaneous items not chargeable under the above accounts, the Assistant Treasurer will attach a Charge Ticket, Form #1331, to each disbursement and forward to the General Bookkeeper in the Comptroller's Office, who, after indicating the account to be charged, will return the papers to the Assistant Treasurer for a detailed entry in the Cash Book, supported by the papers which will be returned to the Comptroller for filing. Abstract Form #1329 will not be employed in these cases.

- VERIFICATION OF CASH BOOK BY GENERAL BOOKKEEPER -

The general bookkeeper will maintain a check sheet to ascertain whether all Abstracts, Form #1329, properly verified, are received daily. All entries in the Cash Book, debit and credit, will be verified by the General Bookkeeper, after which a record of balance of cash on hand will be taken and the Cash book returned to the Assistant Treasurer. The record of balances thus taken will be checked against the Cash Book when inspected on the next day to ascertain that the Cash balance is intact before making the ensuing day's audit.

It is understood that all errors discovered should be reported to the General Bookkeeper for proper rectification with the Assistant Treasurer.

- ENDORSEMENTS AND RECEIPTS ON FINANCIAL PAPER -

The Treasury Department will be held primarily responsible for the integrity of endorsements and receipts upon documents paid by that Department. The receipts and first endorsements on Auditor's vouchers will be examined by the Auditor of Disbursements and instances of improper receipts will be taken up with the Treasury Department.

J.W. NEWLEAN

Comptroller.

WELLS FARGO & COMPANY

ACCOUNTING DEPARTMENT  
CIRCULAR NO. 9

TREASURY DEPARTMENT  
CIRCULAR NO. 1

Chicago, June 1, 1912.

SUBJECT:- Paid Money Orders, Travelers and C.O.D. Checks.

TO ALL AGENTS:

Effective June 1, 1912, Agents will discontinue reporting on forms 401, 402, 403, 404, 412, 413 and 414, Paid Money Orders, Travelers Checks and C.O.D. Checks, and such paid financial paper will no longer be forwarded to the Auditor of Money Orders.

All paid financial paper above referred to will be remitted to your general depository as cash and listed on Form 511, "Bank Remittance Memo" under the proper heading of "Money Orders", "C.O.D." or "Travelers Checks," as the case may be. When the face of Remittance Memo will not afford sufficient space, the list should appear on the back of the Remittance Memo, and a separate list should be attached when necessary. These lists should show number and amount of each order or check.

Each paid Money Order, Travelers Check and C.O.D. Check thus remitted should be endorsed on the back with the name of Agent and city or town, and state, and a record of the serial numbers of all such financial paper remitted should be retained by Agents, as in case of loss in transmission, credit will not be allowed unless the serial numbers can be given.

Agents will cease making payments upon Form 6, "Indemnity Bond," and therefore they will discontinue sending such documents to the Accounting Department for credit. In all cases of application for payment on lost financial paper, the Bonds of Indemnity should be executed in the usual manner and approved by the Agent, except that the receipt for payment of the amount to be refunded will be omitted in all cases. Completed bond will be sent to the Auditor of Money Orders, who, provided the surety is satisfactory and the original of the Money Order, Travelers Check or C.O.D. Check has not been paid, will issue a voucher for the amount to be paid through the office of the Assistant Treasurer.

Treasurer

J.W. Newlean

Comptroller

- W E L L S F A R G O & C O M P A N Y

ACCOUNTING DEPARTMENT

Circular No.10

Chicago, June 12, 1912.

SUBJECT: Analysis of Unadjusted Items.

TO ROUTE AGENTS:

Effective at once, the present practice of analyzing unadjusted items in check or transfer of an Agency account must be discontinued, and the following plan followed:

1: Separate statement should be rendered covering unreported Foreign and Domestic Money Orders Sold, C.O.D. Checks issued, Travelers Checks Sold, Telegraphic Transfers Forwarded, and Foreign Postal Remittances.

2: Separate statement should be rendered covering incorrect audit and reported amounts. For example:

|                                  |           |              | Differences |         |
|----------------------------------|-----------|--------------|-------------|---------|
|                                  |           |              | Debit       | Credit  |
| Money Orders Sold:               | Reported  | \$50.00      |             |         |
|                                  | Should be | <u>45.00</u> |             | \$5.00  |
| Charges:                         | Reported  | .25          |             |         |
|                                  | Should be | <u>.15</u>   |             | .10     |
| C.O.D. Checks Issued:            | Reported  | 25.00        |             |         |
|                                  | Should be | <u>30.00</u> | \$5.00      |         |
| Charges:                         | Reported  | .10          |             |         |
|                                  | Should be | <u>.15</u>   | .05         |         |
| Travelers Checks Sold:           | Reported  | 30.00        |             |         |
|                                  | Should be | <u>40.00</u> | 10.00       |         |
| Charges:                         | Reported  | .25          |             |         |
|                                  | Should be | <u>.45</u>   | .20         |         |
| Telegraphic Transfers Forwarded: | Reported  | 35.00        |             |         |
|                                  | Should be | <u>30.00</u> |             | 5.00    |
| Charges:                         | Reported  | .20          |             |         |
|                                  | Should be | <u>.15</u>   |             | .05     |
| Forwarded to Sheet # 2           |           |              | 15.25       | \$10.15 |

|                          |                          |              | Differences     |                 |
|--------------------------|--------------------------|--------------|-----------------|-----------------|
|                          |                          |              | Debit           | Credit          |
|                          | Forwarded from Sheet #1. |              | \$15.25         | \$10.15         |
| Foreign Postal           | Reported                 | 20.00        |                 |                 |
| Remittances              | Should be                | <u>18.00</u> |                 | 2.00            |
| Charges:                 | Reported                 | .25          |                 |                 |
|                          | Should be                | <u>.20</u>   |                 | .05             |
| Error in footing         | Footed                   | 10.00        |                 |                 |
| Money order report:      | Should be                | <u>15.00</u> | 5.00            |                 |
| Error in footing C.O.D.  | Footed                   | 10.00        |                 |                 |
| Check report:            | Should be                | <u>12.00</u> | 2.00            |                 |
| Error in footing         | Footed                   | 20.00        |                 |                 |
| Travelers checks sold    | Should be                | <u>10.00</u> |                 | 10.00           |
| Error in footing         | Footed                   | 20.00        |                 |                 |
| Telegraphic transfer     | Should be                | <u>25.00</u> | 5.00            |                 |
| reports:                 |                          |              |                 |                 |
| Error in footing for-    | Footed                   | 20.00        |                 |                 |
| Foreign Postal Remittan- | Should be                | <u>22.00</u> | 2.00            |                 |
| ces                      |                          |              | <u>\$ 29.25</u> | <u>\$ 22.20</u> |
|                          | Net Debit Difference     |              |                 | <u>7.05</u>     |

3: Separate statement should be rendered covering incorrect audit of Waybills, also errors in footings of Local and Through statements. For example:

|                               |                        |              | Differences    |                |
|-------------------------------|------------------------|--------------|----------------|----------------|
|                               |                        |              | Debit          | Credit         |
| Total to collect on Local     |                        |              |                |                |
| Statement, waybills received: | Footed                 | \$100.00     |                |                |
|                               | Should be              | <u>95.00</u> |                | \$ 5.00        |
|                               | Footed                 | 80.00        |                |                |
|                               | Should be              | <u>84.00</u> | 4.00           |                |
| Total to collect on           | Footed                 | 45.00        |                |                |
| Through Statement             | Should be              | <u>55.00</u> | 10.00          |                |
|                               | Footed                 | 90.00        |                |                |
|                               | Should be              | <u>88.00</u> |                | 2.00           |
| St. Paul to Chicago,          | Reported               | .50          |                |                |
| Waybill #2519, May 20th       | Should be              | <u>.60</u>   | .10            |                |
|                               |                        |              | <u>\$14.10</u> | <u>\$ 7.00</u> |
|                               | Forwarded to Sheet # 3 |              |                |                |



|   |                                       | Differences             |                                |
|---|---------------------------------------|-------------------------|--------------------------------|
|   |                                       | Debit                   | Credit                         |
| Forwarded from Sheet #2   |                                       | \$14.10                 | \$ 7.00                        |
| St. Paul to Chicago,<br>Waybill #2520, May 20th   | Reported Prepaid<br>Should be collect | .60<br><u>.60</u>       | .60                            |
| St. Paul to Chicago,<br>Waybill # 2521  | Reported<br>Should be                 | .50<br><u>.30</u>       | .20                            |
| Prepaid on Local<br>Abstracts (Forwarded)<br>Chicago to St. Paul<br>Waybill #2021, May 23rd:        | Reported<br>Should be                 | .50<br><u>.60</u>       | .10                            |
| Chicago to St. Paul<br>Waybill #2022, May 22nd:   | Reported<br>Should be                 | .60<br><u>.40</u>       | .20                            |
| Prepaid on Through<br>Abstracts (Forwarded)<br>Chicago to Detroit, Mich<br>Waybill #2028, May 22nd: | Reported<br>Should be                 | .90<br><u>.80</u>       | .10                            |
| Chicago to Detroit, Mich.<br>Waybill #2030, May 24th:   | Reported<br>Should be                 | 1.20<br><u>1.40</u>     | .20                            |
| Prepaid (Local Abstracts)   | Footed<br>Should be                   | 100.00<br><u>90.00</u>  | 10.00                          |
| Prepaid (through<br>abstracts)  | Footed<br>Should be                   | 100.00<br><u>120.00</u> | 20.00                          |
| Net Debit Difference  |                                       | <u>\$35.00</u>          | <u>\$17.50</u><br><u>17.50</u> |

4. Separate statement should be rendered covering differences between the total of reports and the amount carried forward to Monthly Balance Sheet, Form # 585, also agent's or treasurer's drafts, or incorrect balance carried from previous to current month, or any other difference where adjustment is to be made on account of error in reporting the incorrect amount on the Balance Sheet. For example:

|   |                       |                           | Differences |              |
|---|-----------------------|---------------------------|-------------|--------------|
|   |                       |                           | Debit       | Credit       |
| Error in entering Total To collect of Local Statement                           | Reported<br>Should be | \$500.00<br><u>510.00</u> | 10.00       |              |
| Error in entering Total to collect of through Statement                         | Reported<br>Should be | 550.00<br><u>545.00</u>   |             | 5.00         |
| Error in entering Total of Local Abstracts:                                     | Reported<br>Should be | 540.00<br><u>560.00</u>   | 20.00       |              |
| Error in entering Total of Through Abstracts:                                   | Reported<br>Should be | 525.00<br><u>510.00</u>   |             | 15.00        |
| Agent's or Treasurer's Drafts:  | Reported<br>Should be | 100.00<br><u>112.00</u>   | 12.00       |              |
|   | Reported<br>Should be | 110.00<br><u>100.00</u>   |             | 10.00        |
| Balance due Company incorrectly carried from January to February Balance Sheet: | Reported<br>Should be | 500.00<br><u>508.00</u>   | 8.00        |              |
| Balance due agent incorrectly carried from February to March Balance Sheet:     | Reported<br>Should be | 50.00<br><u>45.00</u>     |             | 5.00         |
|   |                       |                           | \$50.00     | \$35.00      |
|   |                       | Net Debit Difference      |             | <u>15.00</u> |

5: Separate statement must be rendered covering C.O.D. collections for which checks have not been issued to cover, also for amounts due to or by connecting companies and for all other differences which have not been specified in this Circular.

|  | <u>Debit</u>         |                        | <u>Credit</u>  |
|--|----------------------|------------------------|----------------|
| C.O.D. collections for which checks have not been issued to cover. | \$50.00              | Due by C.M.&ST.P.Ry.   | \$5.00         |
|  |                      | Due by Am.Express co.  | 25.00          |
|  |                      | Due by U.S.Express Co. | 20.00          |
| Due to American Express co.  | 15.00                | Due by Ex-Agent        | 10.00          |
| Due to C.M. & St.P. Ry   | 25.00                |                        |                |
| Due to United States Express Co                                    | <u>15.00</u>         |                        |                |
|  | \$105.00             |                        | <u>\$60.00</u> |
|  | Net Debit Difference |                        | <u>45.00</u>   |

6: After compiling the various statements, a summary should be made as shown below, and the net difference (debit or credit) carried to Form #177, (Route Agents' Report of Auditor of the Account) as Unadjusted Items.

SUMMARY

|                               | Debit           | Credit          |
|-------------------------------|-----------------|-----------------|
| Differences M.O. Account      | \$29.25         | \$22.20         |
| " Abstracts and statements    | 35.00           | 17.50           |
| " Balance Sheets              | 50.00           | 35.00           |
| " To be adjusted<br>at Agency | 105.00          | 60.00           |
|                               | <u>\$219.25</u> | <u>\$134.70</u> |
| Net Debit Difference          |                 | <u>84.55</u>    |

7: Each item must be fully explained in order that the Accounting Departments will clearly understand what adjustment is necessary. Statements to be made with copying pencil in duplicate to be forwarded to this office with report of check or transfer, and an impression copy of same made in Impression Book at the Agency for station record.

J.W. NEWLEAN

Comptroller.

A C C O U N T I N G   D E P A R T M E N T

Bulletin No. 1

Chicago, April 12th, 1912.

SUBJECT:    Accounting Instructions - Bulletins and Circulars.

TO OFFICERS OF THE ACCOUNTING DEPARTMENT:

Effective at once, all instructions in reference to methods, principles and policies to be observed within the Accounting Department will be covered by "Accounting Department Bulletins". When officers or employes other than those of the Accounting Department are interested, regular "Accounting Department Circulars" will be issued.

The following general rules should be observed in issuing bulletins and circulars under this plan:

BULLETINS:

1. - A concise subject should be given to each bulletin to indicate at a glance the character of instructions covered. The heading should be made to conform to that shown on this bulletin. The office from which the bulletin emanates will not be shown in the heading.
- 2.- A margin on each side of not less than 3/4 in. and not more than 1 in. shall be maintained in writing all bulletins. A margin of this size is necessary in order that all of the instructions may be in plain view after the bulletins are placed in binders.
- 3.- In addressing bulletins, do not use the names of clerks or others but use the title of the position, viz: "To Revising Clerks", "To Waybill Pullers", "To Money Order Clerks", "To Employees of the Disbursements Office", etc., etc.
- 4.- When a bulletin consists of more than one page, the pages from the second on should be numbered and also show the bulletin number, viz: "Bulletin # 3, Page #2", "Bulletin #3, page #3" and so on.
- 5.- If a bulletin be short and can be gotten out on a single sheet with double spacing, that form of spacing should be used; in all other cases use single spacing.

6.- All instructions should be set forth in distinct propositions as far as possible, setting up in numbered paragraphs the progressive plan covered by the bulletin. Be explicit and at the same time concise in the wording of your instructions. If instructions are quite lengthy, marginal subjects should be shown to the left of each paragraph.

7.- Bulletins will be numbered in one series for the entire Department and the assignment of numbers will be made by the Comptroller's office upon approval. It will not be permissible to issue a bulletin without this number.

8.- In addition to the number assigned by the Comptroller's office, another number will appear in the upper left hand corner, on the same line with the former, which will indicate the number of bulletins that have been issued by the individual office. This number will be assigned by the officer issuing the bulletin and will be preceded by a prefix to denote the office. For this purpose, the following prefixes have been adopted: "AD" for the Auditor of Disbursements; "AMO" for the Auditor of Money Orders; and "AER" for the Auditor of Express Receipts.

9.- Two signed copies of each bulletin should be submitted to the Comptroller for his approval. Having been duly approved and numbered, the original will be retained by the Comptroller and the duplicate returned to the originating officer as his authority for issuing the instructions.

10- All bulletins will be issued on letter size ( $8\frac{1}{2}$  x 11) paper of one weight and quality and punched for filing in binders. In order that there may be uniformity from the start, the necessary number of binders and a supply of the special paper will be furnished to each office by the Comptroller. It is the intention to supply each officer and his chief clerk with a binder for use on their desks but as many additional copies of bulletins as may be required to properly inform all interested clerks will be furnished upon request.

11- Each party holding a binder should be in possession of a complete and up to date file of bulletins and to accomplish this end, copies will be sent to them in all cases although they may not be directly interested in the instructions. By having a complete set you will positively know that you have everything in which you are interested, and on account of the system of numbering, the failure to receive a copy of any bulletin, can be instantly detected. Each officer issuing a bulletin, in addition to furnishing every interested clerk in his office with a copy thereof, will forward an extra supply of twenty-five copies to the Comptroller's office for distribution to the holders of binders.

12- Detail instructions to clerks in one office will be issued over the signature of the officer in charge with the approval of the Comptroller. Instructions to sub-officers of the Accounting Department will be issued over the Comptroller's signature only.

13- If conferences have been held from time to time in the past on various accounting subjects and the results of these conferences recorded in memorandum form or merely allowed to stand as verbal rulings without any written record thereof, it is desired at this time that all such verbal understandings and memoranda be issued in the shape of bulletins in order that a complete and permanent file may be effected.

CIRCULARS:

14: A separate series of numbers will be maintained for use in connection with the issue of circulars and the same general course will be followed as outlined for bulletins. Separate binders will be furnished to the holders of bulletins books in order that there may be no confusion between the two series.

15- In heading circulars, the name of the Company should be shown, viz:

- WELLS FARGO & COMPANY -

ACCOUNTING DEPARTMENT

Circular No. 5

AD-1

16- In issuing circulars, twenty-five copies, and as many more as may be required to supply the clerks of the Accounting Department, will be run off on the punched paper furnished for bulletins; the large supply going to agents, railroads and express companies, etc., should be printed on the regular paper used for that purpose.

In all other respects, the same plan should be observed as that outlined for bulletins.

Officers will please see that this plan is carefully observed and will refrain from introducing new methods, principles and policies, either verbally or written, without covering the matter by an Accounting Department Circular or Bulletin, as the case may be, in accordance with the foregoing.

J.W. NEWLEAN

Comptroller.

A C C O U N T I N G   D E P A R T M E N T

Bulletin No. 2

Chicago, May 1st, 1912.

SUBJECT:- Subscription Lists

TO THE OFFICERS OF THE ACCOUNTING DEPARTMENT:

The passing of subscription lists of any and every character among employes of the Accounting Department, without the personal and advance approval of the Comptroller, is prohibited.

There are many cases where subscriptions are taken among employes involving contributions which some of them cannot afford and that are against their best judgment but which they feel compelled to respond to. It is my desire to protect our employes from such impositions.

J.W.NEWLEAN

Comptroller.

A C C O U N T I N G   D E P A R T M E N T

Bulletin No. 3

Chicago, Ill., May 16th, 1912.

SUBJECT:    Initialing of figures checked on Balance Sheets

TO BALANCE SHEET CHECKERS:

Effective at once, all balance sheets should bear the initials of the clerk making the check.

Initials should be prefixed to the figures corrected, in the following manner, viz:

|                                       |        |          |
|---------------------------------------|--------|----------|
| "Total to collect on local statements | K/M.K. | 350.00 " |
| "Prepaid on local abstracts           | HRW    | 25.00 "  |

All corrections, check marks and initials should be entered on the balance sheets in red ink.

J.W. NEWLEAN

Comptroller.



- A C C O U N T I N G     D E P A R T M E N T -

Bulletin No. 4.

Chicago, Ill., May 20, 1912.

SUBJECT: Agents' Monthly Balance Sheets - checking and  
distribution of miscellaneous items reported thereon.

TO CLERKS - AGENCY ACCOUNTS BUREAU:

In order to facilitate and insure the proper checking and distribution of miscellaneous items reported by agents on Monthly Balance Sheets, the following instructions will govern:

The agencies in operating divisions will be divided into six groups as follows:

Group #1 - Division #1 - 2 - 33 - 34 - 35 - 36 and all joint offices, approximately eighty in number. Balance sheets and reports from agencies in the above group will be assigned to Mr. Hanson.

Group #2 - Division #3-4 - 5 - 6 - 7 and 8. Balance sheets and reports rendered by agencies in this group will be assigned to Mr. Melin.

Group #3 - Division #9 - 10 - 11 - 12 - 13 and 15. Balance Sheets and reports rendered by agencies in this group will be assigned to Mr. Shaeffer.

Group #4 - Division #16 - 17 - 18 and 19. Balance Sheets and reports rendered by agencies in this group will be assigned to Mr. Davidson.

Group #5 - Division #20 - 21 - 22 - 23 - 24 - 25 and 26. Balance Sheets and reports rendered by agencies in this group will be assigned to Mr. Mongren.

Group #6 - Division #27 - 28 - 29 - 30 - 31 and 32. Balance Sheets and reports rendered by agencies in this group will be assigned to Mr. Bailey.

As the balance sheets and miscellaneous reports are received each day, they will be assorted into alphabetical station order by Divisions and States, by the clerk who handles the mail and checks the Balance Sheets in, who will turn same over to clerk in charge of the group as outlined above.

Each clerk will be furnished with sheets on which stations will be entered in alphabetical territorial order, on which he is to enter and distribute to proper accounts, the amount of Miscellaneous Receipts, vouchers (deduction) (Loss and Damage), Miscellaneous Credits, etc. after the entry as made by the agent has been properly checked against the details and the correctness thereof verified.

As soon as Remittances have been checked, the Balance Sheets should be passed to mail desk where they will be arranged in alphabetical order by Superintendents' Divisions and States and placed in temporary binders.

As soon as Balance Sheets have been compared and the amounts entered on distribution sheet, the Balance Sheets should be passed to clerks checking cash in order that Agents' Remittances may be verified.

Balance Sheets not checked for want of supporting reports and details must be held on the desk until such time as reports and Balance Sheets can be *matched* up.

J. W. NEWLEAN

Comptroller.

- ACCOUNTING DEPARTMENT -

Bulletin No. 5

Chicago, May 20th, 1912.

SUBJECT:- Correspondence to be handled in the name of the Comptroller and Correspondence covering the Establishment of principles and Methods.

TO OFFICERS OF THE ACCOUNTING DEPARTMENT

Effective at once, all correspondence with the following officers will be conducted in the name of the Comptroller only:

|                                  |               |
|----------------------------------|---------------|
| President                        | New York      |
| Vice-President & General Manager | Chicago       |
| Vice-President & General Manager | San Francisco |
| Secretary                        | New York      |
| Treasurer                        | New York      |
| Commerce Counsel                 | New York      |
| General Traffic Manager          | New York      |
| General Superintendent           | Houston       |

Officers of the Accounting Department finding it necessary to communicate with any of the above will draft a letter for my signature and send it to this office to be forwarded, accompanied by an extra carbon copy for our files. No marks of any kind should appear upon the letter to indicate the author, but this information will be shown on the carbon, as follows: "Dictated by the Auditor of Disbursements for the Comptroller's signature", etc. When the reply is received, I will turn to my file and advise the author of the inquiry accordingly.

I desire to sign all such communications personally. During my absence from the City, however, my Chief Clerk will sign them, providing the subject calls for immediate action. No matters of especial importance should be taken up during my absence, except those of a character so urgent as to make quick action imperative. When such letters are signed by my Chief Clerk, the carbons will be held on my desk in order that I may be fully advised thereof upon my return.

Correspondence involving the establishment of new principles and new methods should not be handled by any one in the Accounting Department without my personal approval in each case. After the principles and methods have been established, it is expected that the various departments will handle the details in every respect without reference to me, unless some complication arises requiring further ruling or unless some important or interesting phase of the subject should develop.

These arrangements are made in order that I may have proper control over the conduct of business of my Department and the establishment of accounting methods.

J.W. NEWLEAN

Comptroller.

- ACCOUNTING DEPARTMENT -

Bulletin No. 6

Chicago, May 20th, 1912.

SUBJECT: Mail received from the President and Officers reporting to the President, also communications received under "Personal", "Private" or "Confidential" cover - Handling of in the Comptroller's office.

TO THE CHIEF CLERK AND  
EMPLOYEES OF THE COMPTROLLER'S OFFICE

I desire to open personally all mail reaching this office from the following officers of the Company:

|                                  |               |
|----------------------------------|---------------|
| President                        | New York      |
| Vice-President & General Manager | Chicago       |
| Vice-President & General Manager | San Francisco |
| Secretary                        | New York      |
| Treasurer                        | New York      |
| Commerce Counsel                 | New York      |
| General Traffic Manager          | New York      |
| General Superintendent           | Houston       |

Care should be exercised in sorting out the mail to see that all communications from these officers are handed to me unopened. The identity of the sender can easily be determined, as a rule, from the "return" on the envelope or other marks on the package. All communications opened in error in the outside office should be handed to me together with the envelope or covering in which they reached the office.

All mail (Express and United States) marked "Personal" "Private" or "Confidential" should be laid unopened on my desk for my personal attention. During my absence from the City, my secretary will handle such mail in accordance with my instructions to him from time to time.

Any correspondence received from the officers listed above, or received under personal cover from others, handled during my absence from the City, should be laid aside and produced to me for my stamp upon my return in order that I may be advised of all matters handled under this arrangement.

J. W. NEWLEAN

Comptroller.

- ACCOUNTING DEPARTMENT -

Bulletin No. 7

Chicago, May 31, 1912.

SUBJECT: Method of Agreeing Balance of Outstanding Vouchers  
TO THE AUDITOR OF DISBURSEMENTS:

Effective June 1st, Audit Voucher Balance will be determined as follows:

1. A subsidiary ledger will be kept in which will be recorded under captions for each month, the debits and credits to the various accounts as under:

(a) The total of audited vouchers for a given month as shown by the voucher register will be posted in total as a credit to the account in the subsidiary ledger under that month's caption.

(b) The amounts shown on Assistant Treasurer's Daily Abstract, Form No. 1329, of audited vouchers paid should be posted daily to the debit of various monthly subsidiary ledger accounts.

(c) At the close of each business month, a trial balance should be drawn off, showing balances due for each month and the total agreed with the credit balance of vouchers audited shown in the General Ledger.

2. Whenever it is determined to close the voucher register for a month's business, a list should be drawn off from the voucher register of open items, i.e., vouchers not marked off as paid and agreed with that month's balance as shown in the subsidiary ledger. Where the unpaid items do not follow in consecutive order in the voucher register, it will be necessary to detail each item, but a number of open items following in consecutive order can be grouped and totals shown in one amount, with a full reference to the inclusive numbers of the vouchers covered. If the agreement of the balance in the account of outstanding Vouchers is being made at the end of a business month, the cash posted in the voucher register for the succeeding month should be taken in total from the various months' accounts from the debit appearing in the subsidiary ledger and these amounts added to the amounts as shown by list of open items should be the balance of outstanding vouchers as shown for each month by the trial balance of the subsidiary ledger.

while it is more advantageous to agree balances at the end of a business month, the method outlined above will also enable an agreement to be made at any time during a month.

3- If after drawing off the open items differences are found to exist between the total amount as shown by the list and the balance on the subsidiary ledger, and it will be necessary in order to localize the errors to first work back the cash for each month from the voucher register postings to agree the amount thus obtained with the total of the cash posted from the Abstract, to the debit of the various months in the subsidiary ledger. Differences of this kind unless located at once by the amount shown in a voucher of even amount, will require a detailed check of the cash shown on the Assistant Treasurer's abstract against the items posted in the voucher register. Whilst such as the above will constitute the majority of errors made other differences will manifest themselves due to errors in footing, errors in entering amounts, etc., in the voucher register. All possible effort should be made to prevent such errors and in cases of changing amounts either of a voucher or of a total after having been reported to the General Bookkeeper without advising him of such change should be met with drastic action.

J. W. NEWLEAN

Comptroller.

ACCOUNTING DEPARTMENT

Bulletin No. 8

Chicago, June 3rd, 1912.

SUBJECT: Bureau of Agency Accounts - Organization of.

TO OFFICERS AND EMPLOYEES OF THE ACCOUNTING DEPARTMENT:

Effective this date, Mr. H. Ernest will assume entire charge of the Bureau of Agency Accounts. All employees of this Bureau will be subject to his instructions and all accounting methods of the Bureau will be controlled by him.

J. W. NEWLEAN

Comptroller.



- A C C O U N T I N G   D E P A R T M E N T -

(Cancels Bulletin No. 4)

Bulletin No.9

Chicago, June 10, 1912.

**SUBJECT:** Agents' monthly balance sheets - Distribution of Miscellaneous items reported thereon including check of Agents' Remittances, Auditor of Express Receipts and Auditor of Money Orders' Department Consolidation Sheets, etc.

**TO CLERKS - BUREAU OF AGENCY ACCOUNTS:**

In order to facilitate and insure the proper and prompt checking of Agents' Monthly Balance Sheets and the closing of the month's accounts, the following instructions will govern:

1: The agencies in operating divisions will be divided into fifteen groups as follows:

- Group #1 - Division #1 - 2 - 33 - 34 - 35 - 36  
and all joint offices, approximately eighty  
in number.
- Group #2 - Division #3 and #4
- Group #3 - Division #5 and #6
- Group #4 - Division #7 and #8
- Group #5 - Division #9 and #10
- Group #6 - Division #11 and #12
- Group #7 - Division #13 and #15
- Group #8 - Division #16 and #17
- Group #9 - Division #18 and #19
- Group #10 - Division #20 and #21
- Group #11 - Division #22 and #23

Group #12- Division #24 and #25

Group #13 - Division #26 and #27

Group #14- Division #28 - #29 and #30

Group #15- Division #31 and #32

2: Each group will be assigned to a clerk who will be expected to check all of the items on the balance sheet including the Balance Due Company or Due Agent from Last Balance Sheet, Remittances, Consolidation Sheets received from Auditor of Express Receipts and Auditor of Money Orders, make up Consolidation Sheets for Bureau of Agency Accounts and see that the Balance Due Company or Due Agent agrees with the difference between the combined totals on the debit and credit side of the Auditor of Express Receipts, Auditor of Money Orders and Bureau of Agency Accounts' Consolidation Sheets.

3: Agents have been furnished with form #517, "Report of Miscellaneous credits" and form #518, "Report of Miscellaneous Receipts."

4: On form #518, Agents will report Messenger Settlements, checks from Treasurer for Collection and all other Miscellaneous Receipts.

5: On form #517, Agents will report Government Bills of Lading, Vouchers, (Deduction) and Loss and Damage) and all other Miscellaneous Credits.

6: Columns have been provided on these forms for distribution of the Agents' debit or credit to proper accounts, proper headings to be inserted by clerks making the distribution.

7: In distributing debits or credits to Maintenance, Traffic Expenses, Transportation and General Expenses, the numbers and name of the account should be shown.

8: As forms #518, Miscellaneous Receipts and #517, Miscellaneous Credits are completed by offices, they must be checked to the balance sheets, necessary corrections made thereon and correction notices to sustain such changes made. At the end of each day, forms #517 and #518 must be written up on Consolidation Sheets of Agents' Miscellaneous Receipts and Credits.

9: Each clerk will make up daily, a separate list in duplicate by number, office and amount of Government Bills of Lading, Bills Collectible, Vouchers, (Deduction and Loss and Damage) and Unadjusted Expenses and deliver the original list, together with supporting papers at the end of each day to the clerk or department who handles same.

10: Each clerk will also compile daily, a list of Debit transfers Received, Debit Transfers Forwarded and Checks from Treasurer for Collection which he will hold on his desk until the month's work is completed. At the end of the month, the lists must be footed and the totals of same must agree with the total of the debit or credit to the account involved as shown on the Consolidation Sheets - Bureau of Agency Accounts.

11: Each clerk must set up forms #517 and #518 and Agents' Balance sheets in the same order that the offices appear on the Consolidation Sheets - Bureau of Agency Accounts, and keep same on his desk.

12: Division of Agents' balance sheets as outlined above gives each clerk about five hundred offices. Clerks will be held responsible for the correct checking of the balance sheets assigned to them and writing up and balancing the Consolidation Sheets of their Division.

J. W. NEWLEAN

Comptroller.

# Wells Fargo & Company

## Instructions for Use of Agent's Cash Book

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First and second grade agencies will keep cash books, forms 588 and 587, respectively, for proper record of their daily cash receipts and disbursements.

This book is ruled with designated columns to save time in preparation of monthly balance sheets. It also has two blank columns on extreme right of page to be used for other items as required.

In connection with cash book a ledger will be used, and monthly totals of respective cash book columns posted to corresponding ledger account.

As the balances in several ledger accounts will consist of small items, as for instance, overprepays and prepaids billed collect, in addition to regular forms provided for suspense and on hand, sheets should be used for recording the details, the totals of open items on sheets and records mentioned to agree with balance called for by account.

Do not enter all details separately in cash book as that would rapidly fill it. Details should in most instances be totaled daily and amount entered in proper column. In columns "From whom received", "To whom paid" and "Description", enter sufficient particulars to permit tracing source of entry.

### CASH RECEIPTS.

#### Suspense Account:

Enter all patrons' temporary deposits, overcharges, overprepays, account sales and sundry items. Temporary deposits, account sales and sundry items should be entered in detail, amount posted to suspense account record, form 457, and a check mark made in column "Ledger Page" to indicate that item has been posted. Overcharges will be entered in total from detail sheets to be written up daily by statement clerks.

Total of overprepays and undercharges on prepaid shipments will be entered from detail sheets of abstract clerks. These items consist principally of prepaid shipments billed collect in error and undercharges on prepaid shipments to be held for correction notice from destination agent.

#### Accounts Collectible:

Enter all cash received in settlement of customers' credit accounts and post to customers' credit in ledger.

#### On Hand:

Enter daily in total all collections made for goods delivered from On Hand.

#### Collect on Statement: (Plus Adds — Minus Deducts)

Enter daily totals for all collect business received. This amount should agree with daily total of delivery sheets. In cases where total cash has not been collected on delivery sheets during day, the total to collect will be entered in this column and uncollected portion representing due-

bills, accounts collectible, on hand and correction notices will be entered on disbursement side of cash book in respective columns. For example, the total to collect on delivery sheets for a single day amounts to \$100.00. Of this amount \$50.00 has been received in cash, \$10.00 in due-bills, \$20.00 is chargeable to customers' accounts, \$10.00 consisting of items returned to On Hand Department and \$10.00 representing correction notices. From the foregoing example, \$100.00 will be entered in the "Collect on Statement" column on debit side of cash book and the remaining amounts entered on credit side in the columns mentioned. When these amounts are collected the cash received will be entered on debit side in respective columns.

At the end of each month sufficient space should be left for entry of supplementary statements of our way-bills issued, or through way-bills received at transfer point, prior to first day of the following month, amounts to be entered daily for eight days and corresponding amounts entered on credit side of cash book in column headed "Way-bills since Last Day of Month". As these entries will not disturb the actual cash balance, the total cash balance on last day of month (to be reported in the monthly balance sheet) should be carried forward and the entries having reference to the following month made thereunder. (See also explanation of column "Way-bills of Previous Month".)

After entries referred to have been made, cash book columns should be footed, ledger posted and balance sheet prepared.

#### Prepaid on Abstract:

Enter total prepaid charges on business forwarded during the day which should agree with amount on abstract.

#### Domestic Money Orders:

#### Foreign Money Orders:

#### C. O. D. Checks:

#### Travelers Checks:

#### Telegraphic Transfers:

Enter daily under respective headings the gross sales including charges for each class of business. In cases where branch agencies report to office, sales at branch for each class of business should be entered under date on which settlement is received.

#### Treasurer's Drafts:

Enter by date and number all drafts drawn on Treasurer.

#### Correction Notices Received:

Enter in total notices received during the day. Uncollected items will be entered on credit side of cash book under "Accounts Collectible".

#### Due-Bills Paid:

Enter total amounts received from due-bills, consisting chiefly of uncollected charges on "in" and "out" business.

#### Way-Bills of Previous Month:

As supplementary statements of previous month's business are settled the daily totals should be entered in this column. These totals will agree with amounts entered in the work of previous month in "Collect on Statement" column on debit side, and "Way-bills since Last Day of Month" on credit side. The items not collected in cash need not be stated separately as to

months, but should be entered with, and in the same manner, as ordinary "Collect on Statement" items.

#### Paid Claims Awaiting Relief: (Blank Column)

Offices having need of it will use one of blank columns on debit side to be headed as above.

Enter in total, paid claims, etc. for which relief has been secured from Auditor of Express Receipts and enter like amount on credit side under "Vouchers" (deduction, refund and claim).

#### Miscellaneous Receipts: (Blank Column)

Enter cash received from other agents to pay money orders or telegraphic transfers, receipts from miscellaneous sales, settlements of messengers' abstracts, other company's proportion of joint office expenses, etc., and items other than those originating in ordinary course of business in Freight or Money Order Departments.

#### Total Receipts:

Enter the cash balance at beginning of month, which figures should agree with amount on last balance sheet. Also enter total daily receipts, which will be the sum of entries in all other columns for the day. The difference between the sum of this column and column for total disbursements on credit side represents agent's cash balance.

### CASH DISBURSEMENTS.

#### Suspense Account:

Enter in detail amount disbursed for patrons' temporary deposits, account sales and sundries and in total for overcharges and overprepays. The detail of temporary deposits, account sales and sundries to be posted to suspense account. The open items in suspense account for temporary deposits, account sales and sundries and on sheets for overcharges and overprepays to agree with ledger balance.

#### Accounts Collectible:

Enter in total amounts chargeable to customers' credit accounts, these amounts to be written up from due-bills and posted to customers' accounts in ledger.

#### On Hand:

Enter total of collect shipments turned over to On Hand Department during the day.

#### Paid Claims, Etc., Awaiting Relief:

Enter in detail, amounts paid in settlement of claims and held until relieved by proper authority, also amounts uncollectible on shipments partially short.

#### Remittances to Treasurer:

Enter all remittances to Treasurer.

#### Advanced on Abstract:

Enter total amount advanced each day on business forwarded.

#### Paid beyond on Statement:

Enter daily the total of paid beyond shown on statement and for first eight days of month combined totals of current statement and supplementary of previous month.

Domestic Money Orders;

C. O. D. Checks;

Travelers Checks;

Telegraphic Transfers;

In respective columns enter total amount paid on each class of business.

Agents' Commission:

Enter commission paid branch agents on sale of money orders and travelers checks. At commission offices, the commission on all classes of business should be entered at end of month.

Correction Notices Forwarded:

Enter daily in total the sum of all correction notices issued, to agree with amount shown on abstract of correction notices.

Due-Bills Receivable:

Enter due-bills received during the day for which immediate cash collection could not be made.

Way-Bills Since Last Day of Month:

Enter amount corresponding with daily total of supplementary statement as entered in "Collect on Statement" column on debit side of cash book. All entries in this column are made after close of calendar month. (See also instructions under "Collect on Statement" and "Way-bills of Previous month.")

Vouchers (Deduction, Refund and Claim);

Use one of blank columns on credit side of cash book and enter daily total amount disbursed for claims, refunds, etc.

Miscellaneous:

Offices sending money to other offices to pay money orders or telegraphic transfers will enter particulars in one of blank columns under above heading.

Total Disbursements:

The various columns on credit side of cash book should be cross-footed daily and total entered in this column.

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