

Cincinnati  
*The Cleveland, Akron & Columbus Railway Co.*

Office of the Auditor.

30441

J. T. Willock,  
Auditor.

Akron, Ohio.

September 20, 1911.

Mr. G. C. Van Zandt,  
Freight Agent.

Mr. H. C. Bugh,  
Freight Cashier.

Columbus, Ohio, Station.

*WCB*  
*As I understand it*  
*this is a new thing*  
*Am I correct?*  
*WCB*  
*9/25*

Gentlemen:-

In order that you may each fully understand the duties of your positions, so far as they relate to the Accounting Department of this Company, the following instructions are given, viz:-

The Freight Agent will have charge of the receipt and delivery of goods, and will have under his immediate supervision the waybilling of all outbound freight. He will issue, over his own name as Freight Agent, corrections on waybills made by him, and accept, when correct, over his own name as Freight Agent, corrections received on the way-bills made by him; excepting corrections changing the advances and prepaid freight charges, which must be made or accepted over the joint signature of the freight Agent and Freight Cashier.

The Freight Agent must render to the Freight Cashier daily, an accurate account of the advances placed upon the way-bills made by him, as well as an accurate account of all shipments waybilled as prepaid.

The receipt for the delivery of goods must be taken by the Freight Agent, but goods must not be delivered by him until the freight charges and advances on same have been paid to the Freight Cashier, except in cases where the latter is authorized by the undersigned to extend limited credit.

The Freight Cashier should have access at all times to the impressions of the way-bills of freight forwarded, for reference and to enable him to make up his monthly reports of advances and freight charges prepaid.

The Freight Agent will make up the reports of freight over and short.

The Freight Cashier will have charges of the accounts of freight received, or inbound business; will examine the way-bills and be held responsible for their correctness. He will issue, over his own name as Freight Cashier, corrections on way-bills received by him, and accept, when correct, over his own name as Freight Cashier, corrections received on same.

The Freight Cashier will have prepared, under his own supervision, all bills for freight charges and advances on goods to be delivered, which, upon payment of the money, must be receipted by him.