

Incidentally, there is no law against using the back of an index card if more space is needed.

In the event of the formation of a complex or even a very simple foundation, it is often good to give it a master file number which will be its permanent identity number for filing and accounting purposes. A decimal number should be used with that basic number to identify additional developments within or under that main foundation. The number 254 could be given to a particular foundation. Everything under that main heading could be 254.1, 254.2, etc. This helps tremendously in the accounting process, as well as enabling everything to be filed and referred to by number.

The criteria for any filing system is "can you find something when you want it." This sounds so simple, but keep it in mind whenever you consider the type of filing system you should have.

There are a great many concepts to take into account. Some of them are:

What are the expansion possibilities or problems if your operation becomes a great deal larger or more complex than it is now?

If a paper is worth filing at all, it is worth filing properly. Otherwise throw it away.

Is the system designed for a real pro at filing or is it something that a girl fresh out of school can cope with?

Is the system dependent on someone's memory, possibly your own? If it is, it is probably not a good system.

Are you indulging in short range expediencies at the risk of long-range efficiency?

Is the system and the way you maintain it a reflection of your overall business efficiency and attention to detail? Or is it a hodgepodge in which you can find something eventually if you look long enough and hard enough?

Volumes could be written about the eventual problems that have developed because this rather mundane and low priority subject was glossed over lightly in the development of your business. Some of these problems have proven disastrous for firms of all sizes. Most of these situations can be traced to lack of intelligent planning or plain sloppy filing. Let us consider the basic filing systems: alphabetical, geographical, numerical and decimal. Systems such as terminal digit or Dewey decimal systems are only for certain types