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OFFICE OF
Indian Affairs

Rec. JUL 19

1904

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Indian Indus. School,
Carlisle, Pa., July 11, 1904.

Mercer, W. A. Capt. & Supt.

Suggests manner of accounting for disbursements of individual monies of students, and encloses cash books and trial balance illustrating impracticability of obtaining vouchers in triplicate for every expenditure.

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To Supt July 19 1904

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Department of the Interior,

INDIAN INDUSTRIAL SCHOOL,

OFFICE OF SUPERINTENDENT,

Carlisle, Pa., July 11, 1904, 190

To The Honorable,

The Commissioner of Indian Affairs,

Washington, D. C.

Sir :

Replying to your communication "Accounts 44732 - 1904" dated July 9th, and in connection with instructions contained therein relating to the proper accountability of individual monies belonging to pupils of this school, I invite your attention to the enclosed summary and trial balance taken September 1st, 1903, and to the cash books, # 8 - Girls' Accounts, and # 9 - Boys' Accounts, which show all disbursements and receipts for the quarter ending Sept. 1st, 1903.

The trial balance submitted for your inspection represents the smallest quarter in the year. The names with the amounts opposite each, together with the statement of liabilities and resources will, it is believed, be a sufficient and complete schedule and meet the requirements when attached to the Accounts Current; but to support all the disbursements with proper receipts is an entirely different matter and appears to be impracticable. For that reason and for the information of your Office I enclose the cash books referred to above which I request you will examine. (See Boys' Book, ^{# 9,} pages 85 to 152, and Girls' Book, # 8, pages 75 to 152, - part Second Quarter, 1903.)

The items therein contained with the additional items contained in Book # 10, which is not included, pages 1 -44, will show that there are in all 6,562 entries, of which 4,032 are disbursements. This

would mean , if supported by proper vouchers, 4,032 original receipts from students, or when made in triplicate, 12,096 receipts for one quarter.

Your attention is also invited to the fact that many of the items were for small amounts - from 1 ¢ to 25 ¢ for postage stamps. I find that as many as 120 items of this nature occur on a single day. It is certainly impracticable to obtain receipts for each of these small expenditures.

I therefore suggest that a schedule, which would be in fact a trial balance such as is submitted herewith for your inspection, be required to accompany the Account Current quarterly and that the trial balance, schedule or statement be sworn to by the Financial Clerk who shall state under oath that it is absolutely correct, and also bear the certificate on honor of the Superintendent that it is correct to the best of his knowledge and belief. It will be perfectly practicable to submit such a sworn statement or certificate of the Financial Clerk and of the superintendent, backed as they are by endorsed checks to cover all disbursements. In my opinion this will be a better voucher than the 4,000 or more receipts from Indian students, which in most instances would mean nothing.

I understand that the law makes the accounting for these funds mandatory upon Indian agents. Does it also apply to superintendents? And if the law ^{not} is mandatory in its provisions as to what constitute proper vouchers it may be within your discretion to accept such sworn and certified statements as suggested above. In that case I feel it would be greatly to the interests of the school if such instructions are given me. The resources that will be shown on my schedule will

consist of but two items, cash in bank, and cash on hand in office safe.

I request that after examination of the books and trial balance enclosed you return same to this school.

Very respectfully,



Captain 7th Cavalry, Supt.

Dictated(P)