

REFER IN REPLY TO THE FOLLOWING:

J. G. A. Oct. 31/07 Trans 150

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**DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
WASHINGTON.**

Subject:
Report on visit to
Carlisle Indian School.

October 28, 1907.



The Honorable,
The Commissioner of Indian Affairs.

Sir:

In accordance with instructions contained in your Office Letter "Education", dated October 22, 1907, directing me to proceed to the Indian school at Carlisle, Pennsylvania, for the purpose of a general inspection of its office methods, I have the honor to state that I visited the school as directed, and respectfully submit the following report:

I arrived at the school on the morning of the 24th instant and immediately began an examination of the accounts. These I found to be in very good shape, under the management of Mr. S. J. Nori, the Clerk. I instructed him regarding the preparation of some of the vouchers and papers under the new regulations for cash accounts, and called his attention to a few errors in his method of preparing some of the papers to the account.

I found there was no permanent record kept of the Superintendent's account with the Assistant Treasurer at New York on whom his checks are drawn, but before I left this matter was attended to, and a complete record started.

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D. Smith

At the request of Mr. J. D. Gould I gave particular attention to the individual Indian money, which is quite an item at this school, the amount received during last quarter being \$16,979.14.

This is pupils' money, obtained by them in payment for work done under the "outing system" and at the school, annuities and other per capita payments, and other funds which may come into their hands from various sources. The method of handling it is practically as follows:

When a pupil receives such money he deposits it with Mr. Miller, the Financial Clerk, in charge of this work. The money is placed in the safe and a credit entry is made in the day book, or cash book. When checks are drawn on these funds by the pupils proper debit entries are made.

From the day book a schedule is made of the deposits when a considerable amount of such money has accumulated, showing the names of the pupils and the amount deposited by each. This schedule, together with the money, is taken by Mr. Miller to the Merchants' National Bank at Carlisle for deposit, the pass books of the pupils concerned also being taken along. The Cashier of the bank receipts the schedules for the amounts shown thereon, and the proper credit entries are made in the pass books. These schedules are given to the clerk in charge of the accounts, and the amount is taken up on the account current, and credit also taken, the receipted schedules acting as a voucher to the abstract of disbursements.

I desire to call attention here to the manner of receipting the above mentioned schedules by the Cashier of the bank, he being required by the Clerk to sign his name opposite every entry on the schedule, which for the quarter just closed necessitated his writing his name over a thousand times. It would seem that this could be avoided by having the Cashier receipt the last sheet of the schedule for each deposit, specifying the total amount covered by the deposit.

The bank is bonded in the sum of \$40,000 for this class of money. At the time of my visit to the bank with Mr. Miller, October 24th, the paying teller gave me a memorandum showing the balance on hand the previous day to the credit of the pupils to be \$41,967.92. Mr. Wise, Assistant Superintendent, informed me, however, that this was the high water mark, and that the amount would decrease until next spring, when it would be very low. Interest is paid on the deposits at the rate of 3%, computed semi-annually.

The pupils are allowed to draw money once a month, but are required to save at least one half of their original deposits. The pass books are turned over to the matron and disciplinarian, showing on each the amount that may be drawn out by the pupil. The matron or disciplinarian gives the books to the pupils, who make their requests on printed blanks for the amounts they wish to draw. These requests are approved by the matron or disciplinarian and by the Assistant Superintendent. The requests

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are then turned over to Mr. Miller who draws the checks, which are signed by the pupils and countersigned by Mr. Wise, Assistant Superintendant. The checks are then taken to the bank and the cash secured, which is given over to the matron and disciplinarian for delivery to the pupils.

From the day book the entries are posted to a ledger, the pages of which bear the same numbers as accompanying pass books. The pass books are kept in cases, in consecutive order. Mr. Miller stated that he had not been able, on account of lack of time, to get a balance with the bank and his ledger, which I advised that he should do.

The money received under the "outing system" is turned over by the pupils to the clerk in charge of this work, who keeps a book in which she credits the pupils with the amounts as they are received. The money is held by her until a considerable amount has accumulated, when it is turned over to Mr. Miller, who receipts the book for the amounts received, and makes the proper credit entries on his books.

An examination showed that press copies were made of all outgoing letters, and the office files showed a proper disposition of the retain copies of regular reports and accounts, and letters received.

Very respectfully,

Wilbur D. Elliot

Special Agent.