

CARLISLE

150

BUREAU OF STANDARDS

LAMP INSPECTION REPORT

The following lamps are { accepted. rejected. } Ordered \_\_\_\_\_

By Department of the Interior

From Westinghouse Lamp Co.

For Carlisle Indian School

QUANTITY	ITEM	TYPE
500		25-110 Tungsten

OFFICE OF INDIAN AFFAIRS  
RECEIVED  
APR 11 1913

INDIAN AFFAIRS  
APR 11 1913  
U.S. DEPARTMENT OF THE INTERIOR

Passed factory inspection  
Passed life test.

Form 226

MAR 31 1913

S. W. STRATTON, Director.  
*Horn*

File

INDIAN OFFICE.

FILES. DUPLICATE  
SPECIAL AGENTS'  
REPORT

8/14/13  
Mr. Sells

CARLISLE - Accounting - <sup>150</sup>H. T. Brown - August 12, 1913

Report on an investigation of Accounting Matters at  
Carlisle Indian School, Carlisle, Pa., by H. T. Brown,  
Special Indian Agent.

BOOKS IN USE.

1. Record of Receipts and Disbursements: The regulation book is in use. It seems to fill the requirements of the school.
2. Record of Authorities: The regulation book is in use and seems to meet the requirements fairly well.
3. Individual Indian Money Ledger: The regulation book, forms 5-142 & 5-142b, is not kept. An improvised loose leaf ledger form, with a page for each account, is used. This form shows the amount deposited, amount checked out and balance. It has been in use since 1907 and while it furnishes sufficient information is not believed to be as good as the regulation book.
4. The consolidated account of Individual Indian Money, as required by the new regulations, is not kept, instead a register showing date, source, name of indian owner, account number and amount of each item of individual indian money received is kept. An exact copy of this is made and used as a deposit slip. It serves a very good purpose in showing receipts but should show disbursements as well.
5. A register showing date, name of pupil and amount for each item of pupils earnings received is kept. This is kept by the clerk having charge of the affairs of outing pupils. After recording in this book funds are transferred

Carlisle 2

to the Financial Clerk who keeps the records of Individual Indian Money. The information in book 5 is also entered in books 4 and 6. It seems to be an unnecessary book.

6. The regulation book of record of Outing Pupils is in use. It fills its purpose very well.

The above books are kept up to date except the Record of Receipts and Disbursements which shows no entries since July 31, 1913.

The Record of Receipts and Disbursements shows that it has been the custom to enter receipts and disbursements of individual indian money at the end of each month; that disbursements are entered from time to time from check stubs. The Superintendent has given orders that entries of disbursements must be made before the checks are presented to him for signature and has prepared a small form of certificate to be attached to the face of check when presented for signature.

It has been the custom to send checks in payment of claims to creditor at the same time vouchers are sent for signature. The Superintendent has given instructions that signature of creditors be secured before checks are drawn to settle indebtedness.

Sufficient<sup>e</sup> attention has not been given to the securing additional authorities when excess expenditures have been made.

#### Office Equipment.

The office is supplied with three safes of ample size and has good, up to date filing devises, plenty of good

Carlisle 3.

desks and typewriters.

#### Accounting Methods and Personnel.

The accounting methods, excepting those mentioned above, are very satisfactory in a general way but not enough attention is given to the minute details in preparing quarterly accounts. The accounting personnel is ample for the needs of the school.

The efficiency reports herewith only relate to the efficiency of the employee from an accounting standpoint.

Carlisle 4.

Nori, S. J.      Chief Clerk      1300.00 per annum.

Duties: General supervision of office work, keeps accounts of receipts and disbursements of appropriations and miscellaneous receipts, attends to out of town purchases and all payments.

Efficiency: Fair. Is not well up on minute details.

Carlisle 5.

Herman, Miss Beatrice Clerk 660 per annum.

Duties: Preparation of vouchers, requests for authorities of expenditure of funds and miscellaneous typewriting. Acts as understudy to the chief clerk.

Efficiency: Excellent.

In view of the importance of the class of service performed by this clerk, the salary is inadequate.

Carlisle 6.

Miller, Will H. Financial Clerk 1000,00 per annum.

Duties: Keeps all records and transacts all business connected with Individual Indian Money. Is under bond to Superintendent for faithful performance of duties. Is Treasurer of Athletic Association.

Efficiency: Efficient and capable.



Carlisle 7.

La Flesche, Mrs Rosa B. Clerk 1000.00 per annum.

Duties: In charge of all financial affairs connected with  
outing pupils.

Efficiency: Efficient.

Carlisle8.

Kensler, August      Quartermaster      1400.00 per annum.

Duties: In charge of receipt and issue of property and supplies.

Efficiency: An exceptionally efficient employee.

Carlisle 9.

Withers, Clyde F. Assistant Storekeeper 600.00 per annum.

Duties: Assistant and understudy to Quartermaster.

Efficiency: At present of a low order. Young and inexperienced, may improve.

Carlisle 10.

#### Purchases without authority.

This school has been liberally treated in the past in that general authorities in amount of \$500.00 have been granted for repairs and improvements. These have taken care of the small purchases of supplies for repairs which are usually obtained in advance of authority. Few purchases are made without authority.

#### Open Market Purchases.

The number of open market purchases is not believed to be excessive.

#### Exceptions to accounts.

The records of this office show that all exceptions other than those for the third quarter 1913 have been answered in full. Those for the third quarter are in process of explanation. As the records of the Indian Office show that scattering items as far back as the second quarter 1912 are unanswered, the Chief Clerk has been directed to call on the Office for a list of all items which have not been answered in a satisfactory manner.

#### Cash On Hand.

The cash on hand does not agree with Statement of Funds, the individual indian money on hand awaiting deposit not having been included. This has been called to attention and it is believed that in future statements correct balance will be given.

Carlisle 11.

### Method of Storing and Issuing Supplies.

All supplies, other than building materials, oils and printing office supplies are stored in a two story brick building. This building is furnished with ample shelving so that supplies are assorted into classes and arranged in a neat and orderly manner. Except heavy supplies, all are under lock and key. Lumber is stored in a one story building containing nothing but building materials. Oils are stored in a separate one story oil house. Printing materials are stored in the loft of the printing office.

The receipt and issue are under charge of a Quartermaster assisted by one white and two indian employees.

Subsistence supplies are issued to the school mess once weekly. Before issue the Quartermaster inventories the amount on hand in the kitchen and deducts this from the amount allowed by regulations.

Clothing is issued to pupils from time to time as may be required. To secure clothing they make a requisition which must be approved by the Matron or Disciplinarian under whose immediate control the pupils are.

Supplies are issued on requisition to Engineer, Carpenter, Tailor, etc., at irregular intervals. These employees render a quarterly return to the Quartermaster. This return shows the usual data as to amount on hand at commencement of period, amount received, expended and on hand. The total on hand on these returns plus the inventory of the storehouses is the amount shown as "on Hand" on quarterly return at end of

Carlise 12.

Quarter.

When heavy building materials are received they are inspected and quantity verified by the Carpenter. All other supplies are verified by the Quartermaster.

Beef is issued daily to the mess as received from contractor.

Nothing has been developed which reflects on the financial integrity of the Superintendent.

Respectfully,

Carlisle, Pa.,

Special Indian Agent.

August 12, 1913.