

attached to the estimate, and it is returned to the secretary who puts the notes of the board in formal shape and returns one copy to the institution, retaining one copy in our office.

Supplemental estimates are sent up when articles have been overlooked, or where the supply is insufficient. Re-estimates are required when the article estimated for costs more than the amount originally estimated.

Estimate blanks for purchase, to be paid for from the general support fund, are printed in black ink, those for special appropriations in red ink, and those for contingent (support) fund on blue paper. These are thus printed to facilitate the work and prevent errors in bookkeeping.

The estimates are sent in, as a rule, quarterly, and about two months before the beginning of the quarter for which they apply.

#### Schedules for Bids.

After the 10th day of November, February, May and August, respectively when the estimates are all in, schedules are made up for each institution of all articles estimated for. These schedules embrace about one hundred different headings, and the articles are placed under the proper headings. The schedules are so arranged as to show the general item number, the estimate number, and the item number in the estimate, the article, quality, and measure. Places are left for the bidders to fill in the amount after each item. These schedules are footed for each institution. There is, for instance, one schedule for groceries, but all items of groceries for a single institution are under its heading, bidders are thus enabled to bid on all articles in their line for one or more institutions as they see fit. Attached to these schedules are printed specifications and dealers, wherever located, who have made known their desire to bid are furnished schedules.

#### Schedules of Bids.

When these bids have been received at the board's office, they are carefully gone over for the correction of errors or mistakes in extensions or footings, and if such errors are found the bidder is notified. Then the bids are put on a schedule, showing the name of all bidders on groceries, for instance, the name of the article, the amount bid on it and the aggregate amount of the bid on groceries for that institution. Samples are required of hats and caps, findings, dry goods, clothing, groceries, salt fish, smoked meats, and many other articles. These are all properly arranged in rooms for examination.

#### Examination of Schedules and Samples by the Chief Executive Officers.

When the quarterly meeting with the superintendents is held and after it is over, the several superintendents take the schedules and examine the prices and

the samples and make a memoranda of who, in their judgment, should be awarded the contract

#### Awards.

Some superintendent and one or more members of the board then make the awards. The successful bidder is then notified, and the chief executive officer of the institution is furnished a list of the goods and the prices bid on each item. The board fixes a maximum price on tea and coffee and awards on them are made after a test is made of the goods. The board also fixes the character and quality of certain goods such as curled hair, rice, prunes, etc., for all institutions. No goods are shipped except on the order of the superintendent, and then direct to the institution.

#### Receipt of Goods at Institution.

When the goods are received at the institution they are checked in by the steward and storekeeper and are entered on the storekeeper's record, and he is required at any time to produce the goods or requisitions showing that they have been properly disbursed. When the goods are thus checked in, the steward makes duplicate vouchers for the same which are furnished to the sellers to be verified.

#### Pay Rolls and Vouchers.

An officer of the institution prepares a monthly statement or abstract of vouchers for the preceding month which are forwarded to the board with the pay rolls of the institution. The pay roll is signed in advance by any person in the employ of the institution. The vouchers and pay rolls when received are passed to a clerk who examines them, sees that the extensions and computations are correct and all vouchers properly verified; he notes any irregularities for the consideration of the board. They are then passed upon by the secretary and by him handed to the board for approval. The board, if it finds errors or mistakes, corrects them, and if any voucher be improperly verified it is returned for correction. Then the secretary prepares certificates in triplicate, showing the name and postoffice address of each claimant, the amount due him, and the fund out of which it is payable. These are compared with the vouchers and institution certificate and are approved by the board, and one copy is kept in this office, one copy is sent to the auditor of state, and one to the treasurer of state. The auditor draws his warrant for the gross sum in favor of the treasurer, and the latter issues his checks and mails same to the parties entitled thereto. The pay roll is paid in one check, made payable to the superintendent who pays the employees.

When the vouchers and pay rolls come before the board the secretary attaches thereto a slip on which is shown in red ink the balances in the several funds out of which payments are to be made, to

keep constantly before the board the fact as to whether there is a sufficient balance in each fund to pay in full the pay roll and vouchers.

When a bidder has failed to furnish goods up to the standard required by the specifications, but they are healthful and needed for immediate use, the institution takes them, but makes a proper reduction in the amount of the voucher therefor from the contract price.

It will be observed that the board of control does not handle any money, and the several superintendents handle none except the \$250.00 support contingent fund, the amount of the pay roll which they disburse, and money received from the sale of products of the farm or shops which they are required to remit monthly to the treasurer of state.

#### Storekeeper and His Duties.

The storekeeper keeps a book on one side of which is entered all items received, showing the invoice number, the date, the description of the item, amount, cost per yard, pound, etc., and the total cost. On the other side he shows all disbursements, also the number of the invoice, date, article, amount, cost per yard, pound, etc., and aggregate cost, and shows to what particular department the article went. Separate account is kept of all principal articles, and by footing the pages "received" and "disbursed" of any article, at any time he can tell just what he should have in stock. At the close of every quarter he must take an inventory of all stock on hand, and if the same does not agree with his books it is apparent there is an error which must be rectified. Twice a year an expert accountant is sent from the board's office to check up all storekeepers. He invoices the stock and reports shortages or surpluses if any. If there is a shortage it must be satisfactorily accounted for to the board, else the storekeeper must make it good. He lets nothing go without a requisition properly signed by the chief executive officer. These requisitions constitute his vouchers and entitle him to credit. One copy of every requisition is sent to the office of the board where it is entered on the storekeepers' record for that institution in our office. It is to be remembered that all financial, storekeepers' and statistical books are kept in duplicate, one copy of each being in the board's office. We get the items of debit for the storekeepers' records kept in our office from the vouchers, and the items of credit from the duplicate requisitions. We are thus enabled to keep constant tab on the storekeeper. He alone has the key to the storeroom and is responsible for any goods not properly accounted for.

#### The Gathering and Preservation of Statistical Information.

At each institution is kept a statisti-