

# How Uncle Sam's Accounts are Kept in the Treasury Department.

UNCLE SAM will spend about \$700,000,000 between July 1 and June 30 of next year. All of that immense sum is accounted for and ultimate record made of it by one set of bookkeepers, twelve in number, in the Treasury Department at Washington. By these twelve men Uncle Sam's daily cash account is kept straight, and every morning a balance is struck showing how much cash the Government took in the day before from its various sources of revenue, and how much was spent by the several departments, and giving the total of the remaining cash in hand. Accompanying this daily balance sheet is a statement made up in another division showing the character of the money on hand—gold, silver and bank notes. It is an interesting place, this counting room of Uncle Sam, where the state of the finances is exhibited. A dozen or so big ledgers and an immense day book, known in business houses as a "blotter," contain the records. Their pages exhibit every day exactly the amount of business the Government is doing and whether Uncle Sam's household expenses exceed his income or not. It must be understood, of course, that these accounts are a final summary of the business transacted and that a thousand and one other books are required for the detailed record in other departments.

## River Life on the Congo.

IN the July Quiver Mr. Wallis Myers tells of the adventures of "Gospel Navigators on the Congo." He says of one of the missionaries: Mr. Grenfell recounts many thrilling experiences which befell him and his crew when exploring the Upper Congo in the Peace, on behalf of the mission. One evening, for instance, two of his men and the fireman were enjoying a swim, when the latter, who remained longer in the water, was just reaching forward to grasp the gunwale of the small boat, when he shouted, "Hold me; a crocodile has got my hand." His comrades immediately caught hold of him and tried to pull him on board, but the crocodile would not let go and dragged the poor fireman nearly out of sight and the others nearly into the water. A great struggle ensued as to who could pull the harder. The advantage was in the balance for some five minutes, when with a final unavailing effort and a lot of swishing the crocodile retired, leaving his intended victim a sad wreck and terribly exhausted. The missionaries naturally saw the hand of God in this escape and the incident made a powerful impression on the natives. A terrible experience befell the Peace a year or two later. On the way to the equator the vessel struck on a reef of rock and in three minutes the whole of the forepart of the steamer as far as the engine-room was full of water up to the level of the river outside, while the water-tight compartments were "bilged" by a series of holes.

The first boat took off Mr. Grenfell's wife and child and two or three school children; the second took instruments, bedding and wet clothing; while a third took the food stores. By throwing two tons of firewood over the steamer's side she righted a bit and swung round; but, unhappily, she "jammed" between two great hidden spurs of rock and remained immovable, despite all efforts. A tornado was looming in the distance, which made matters worse. However, by the aid of ropes made fast to the boats and then passed under the keel of the steamer, the bows of the Peace were by a united heave raised off the rocks, and after half an hour's hard pulling they got her quite free and brought her to shore. Just in time, for a fearful wind almost immediately sprang up, and torrents of rain fell, which would have capsize the vessel entirely. Next morning, with the boat on a sandbank, the holes were carefully plugged with cloth and cotton waste, and the water baled out. Again, another contretemps—the Peace had sunk so deeply into the sand that no effort of the missionaries or the crew could move her. Shovels were obtained from a neighboring mission. Then another missionary boat, belonging to an American society, endeavored to tow the partially submerged vessel off the sandbank, but the six-inch rope broke again and again. Eventually a dozen shovels dug a channel sufficiently large for the Peace to float again.

as well as a comparative statement for the same period in the preceding year. On another page of the exhibit is a statement prepared by the Treasurer's office showing the cash in the treasury. The cash in the general fund was \$239,356,708 55. Against this were liabilities such as outstanding drafts, disbursing officers' balances, etc., amounting to \$33,326,415 01, leaving an available cash balance of \$156,030,293 54.

There at a glance is a statement of Uncle Sam's daily business and running cash account. Fortunately, it is a pretty good statement and shows a prosperous condition. Besides the available cash balance, what you might term the pin money of the Government, the statement also shows that the treasury contains a little matter of \$150,000,000 in gold coin and bullion, a reserve fund, and a trifle of \$771,692,389 in gold and silver, held for the redemption of the paper money current throughout the country, making every piece of greenback as good as gold. Your Uncle Samuel is not contemplating "going broke" just yet.

This section of the Treasury Department, known as the warrant division, is a very important branch of the Government service. It is the brake on expenditures. Not a dollar of the taxpayers' money can be spent until one of these

twelve bookkeepers looks into his ledger to ascertain that the account has not been overdrawn. Then, and not until then, the chief of the division certifies the existence of a balance to the credit of the particular account.

When Congress makes an appropriation for the War Department, say of \$100,000,000, a ledger account is opened with the department, and the account is credited with that sum. Congress gives to each of the bureaus a stipulated amount, and the accounts are so credited in the ledger. When the Secretary of War desires to draw money to pay the officers and men, he sends to the Treasury a requisition for \$100,000, for instance, on account of the pay and allowance of the army. The bookkeeper looks at the requisition, which is in the form of a check, and turns to his ledger account to see if there is \$100,000 left. If so, he charges the sum to the account, and a warrant is signed on the Treasurer of the United States, who turns the money over to the Secretary of War, who thereafter makes a proper accounting to the designated officials who admit and control the expenditures. It is therefore impossible for any department of the Government to get more money out of the Treasury than Congress has provided for it, as the watchful bookkeepers know to a penny

how the account stands every hour. The work of the bookkeeper is not only important, but very arduous. The requisitions come piling in sometimes at a tremendous rate, and each one has to be scanned, the ledger consulted and careful subtraction made. The hours of labor are not long, from 9 a. m. until 4 p. m., with half an hour for lunch. The two principal bookkeepers receive \$2100 a year and ten get \$2000 a year. They are all experienced, careful men and most of them have served long in the department. The chief of the division gets \$3500 a year, and is a busy man. He has to initial every requisition and warrant, for the Secretary of the Treasury would not sign a warrant without the red initials showing that the paper had passed the careful scrutiny of the veteran chief of the division.

The division performs other functions besides keeping Uncle Sam's daily cash account. At the beginning of every Congress a statement is made showing the probable needs of the several departments for the coming year, and indicating the estimated receipts of the Government. This is sent to Congress, so that the lawmakers can tell readily how much money they will probably have to appropriate, and how much is demanded for the next fiscal year.

Coal Mines of England That Are Under the Atlantic Ocean.

It takes a pretty active, healthy imagination to conjure up a more terrifying situation than to be in a coal mine at the bottom of the sea, with nothing between you and the vast body of water overhead but a thin shell of a ceiling. When the storm rages on the waters above, the bowlders can be heard rolling over the floor of the sea as if it was the bowling alley of old King Neptune. Off the coasts of England and Wales are many of these submarine mines. The lower workings of Botallack copper mine, off the promontory of that name, near Cape Cornwall, go down 1500 feet under the surface of the water, and they extend 2500 feet under the waters of the Atlantic. Deep down there men toil and delve day and night, while the ships hurry to their

ports over their heads. In fair weather the sailors may pity the miners underneath them, but when it storms the fears and dangers are distributed about equally, for the water drips through the roof constantly and the big rocks toss and roll over the bed of waters, every sound being heard only too plainly by the men below. Many a time have the men and mine bosses retreated to the mouth of the pit as they heard the terrible grinding noises above them. This mine is closed now, but the coal mines at Whitehaven still work. These submarine diggings extend for four miles under the Irish Sea and about 600 feet below the water level. Here hundreds of miners work day and night in the pitch black galleries, with a world of water over their heads.

A neighboring town, Workington, once possessed a similar mine, but one evil day the sea broke through the roof, drowned thirty-six miners and destroyed the colliery. Several years ago there was a catastrophe like this in one of the Lake Superior copper mines, which extended far under the water. The loss of life was much heavier than in the English disaster.

The coast of Sunderland, England, is burrowed with mines so thoroughly that real cities flourish far beneath the tumbling waters. The principal seam of the Monkwearmouth colliery lies more than 1700 feet under the German Ocean. To find that seam the owners of the mine expended \$500,000. This mine sprung a leak once and water poured in through the roof at the rate of 3000 gallons a minute and a big 200-horsepower pumping engine had to be rigged up to clear out the galleries.

Rapidity with which Birds Fly.

WE talk a great deal about the speed of our railway trains and of our ocean greyhounds, but we are apt to overlook the fact that there are some swift travelers where no rails have ever been laid and no steamship has steered her course. The carrier pigeon will fly at least thirty miles an hour, and some have been known to travel at the rate of sixty or even ninety miles an hour. Wild pigeons often fly hundreds of miles a day to feed, returning to their roosts at night. Audubon says they travel a mile a minute.

Water fowls, gulls, terns and petrels literally fly on the wings of the wind. If surprised in a storm, they will rise high in the air, facing the gale, and making a little progress forward as well as upward. Then they will suddenly descend with rapid flight toward one side of the storm-swept path, but falling off at the same time in the direction of the blowing wind. Once more they will sweep around and face the storm, ascending heavenward and striking desperately out toward the direction of the storm, until finally they work themselves to one side of the storm center.

During tremendous wind storms birds may sometimes be seen flying overhead at a great height. When this is noted it may be taken for granted that the upper air is comparatively quiet, and that the storm is confined chiefly to the lower regions. It is when the storm extends too high up that they drift away with the wind or fly away on the edge of the hurricane.

Migrating birds fly over distances so great that they must needs have great strength as well as great speed in flight. Bobolinks often rear their young on the shores of Lake Winnepesaukee, and like true aristocrats, go to Cuba and Porto Rico to spend the winter. To do this their flight must twice cover a distance of more than 2800 miles, or more than a fifth of the circumference of our earth, each year.

The little redstart travels 3000 miles twice a year, and the tiny hummingbird 2000. What wonderful mechanism it is that in a stomach no larger than a pea will manufacture its own fuel from two or three slim caterpillars, a fly, a moth or a spider, and use it with such economy as to be able to propel itself through the air during the whole night at a rate of about fifty miles per hour, and at the same time keep its own temperature at about 104 degrees.

Not all the swift travelers, however, make their journeys through the air. Some fish attain great speed in the water. The salmon and the swordfish are the fastest swimmers of all the forked-tail fishes. Only a fast running horse could outstrip a salmon, for it swims a mile in less than two minutes, and any horse could be left behind in a long race, for the fish can cover thirty miles an hour.

# VIRILE PICTURE OF FRONTIER LIFE, "HOW KOLA," PAINTED BY CHARLES SCHREYVOGEL



CHARLES SCHREYVOGEL, whose "My Bunkie" was the sensation of the art world last year, has painted another remarkable picture of frontier life. "How! Kola!" which is on exhibition in the gallery of the Society of American Artists and which is reproduced here by special permission of the artist, will appeal to every one who knows the West. There has been a battle between a band of Indians and a squadron of cavalry. The Indians have been routed. In the flight the pony of one of the Indians has fallen. A trooper is riding down upon the fallen Indian and is about to kill the redskin, when the Indian recognizes the soldier and cries "How! Kola!" In the vernacular of the Indian "How" has a variety of definitions. Much depends upon how it is uttered. It may mean "Hello," "Oh," "Stop" or "Don't." "Kola" means friend. The trooper, about to shoot the Indian, hears his cry of "How! Kola!" looks at the sprawling figure and recognizes a man who once saved his life. He checks himself and the Indian's life is spared. The incident is historically true.

In "How! Kola!" Schreyvogel combines those elements of vigorous action with wonderful fidelity to detail, for which he is famous. No painter knows the horse, the red man, the soldier and the cowboy better. His frontier pictures have the atmosphere of the West with all its rugged picturesqueness and vivid contrasts. "How! Kola!" together with "My Bunkie" and some other Schreyvogel canvases will be on exhibition in the Pan-American Arts building. What reception the latest of Schreyvogel's paintings will get from the judges of the Society of American Artists cannot, of course, be known until the awards are announced. Last year "My Bunkie" won the Clark prize, the richest gift in the realm of American art. In the estimation of many good judges "How! Kola!" ranks higher than "My Bunkie."

## GREEK FUNERAL CUSTOMS.

THE possibility of getting an unexpected glimpse of the corpse, which is carried exposed in a shallow coffin, renders a Greek funeral procession a spectacle which nervous foreigners would do well to avoid. Old men and women arrayed in white and half-buried girls and children in white robes borne for the last time through the streets of the city which has been their home. You are perhaps stopping at one of the hotels and hear the solemn music of the dead march. You run to the window and look down. But this display was too spectacular even for the Athenians, and it was finally abandoned. The coffin lid, upholstered with richly embroidered silk and hung with a huge wreath, is carried at the head of the procession, which derive additional pomp from the numerous banners and symbols of the church held high in the air. Priests, relatives and mourners follow on foot, and the men sitting at the head in the open doors rise, remove their hats and cross themselves as the corpse passes. In the case of an officer of the army his charger, caparisoned in black, is led with him on this last expedition of all.—Scribner's Magazine.

## POINTS ABOUT THE SUN.

THE sun is about 92,000,000 miles off. The only way of measuring the distance of a fixed star is by parallax, and scarcely more than half a dozen can be estimated that way. Suppose the sun is here, in space, on January 1. On July 1, it will be 184,000,000 miles over there. This is the base of measurement. The observer who wants to estimate the distance of, say, the star A Centauri, notes its position with regard to the next star. In six months he notes it again, and if they are separated by a different distance, a so-called parallax is established, and some calculation can be made of the distance of the nearest one. In the most favorable cases, this parallax is extremely slight. What is the sun made of? The lines of the spectrum give an idea of its chemical properties, but beyond that it is hypothesis. Its substance, as a whole, is of much lighter material than the earth, but yet there may be a hard and heavy fiery nucleus inside, for there is a light and thick outer coating, named the photosphere. Outside this, again, refining away to an unknown distance, is the chromosphere, of hot air, so to speak. The spots are rifts through the photosphere, coming and going, and some are so large that our whole earth could be shot right through, with a thousand miles to spare all around. When a total eclipse covers the sun, flames to the height of thousands of miles are seen out of the photosphere.

## FRENCH DUELS AS FAKES.

A FRENCH journal has been explaining how it is duels so rarely result in injuries to the combatants. It suggests that the bullets used are frequently composed of mercury and lead, which in weight and general appearance are almost perfect counterfeits except for a slightly silver shade and greasy touch. Though heavy and solid looking the first blow of the ramrod pulverizes them. All sorts of precautions are taken against this kind of deception. Pistol duels are never fought with revolvers or weapons requiring cartridges which do not present the necessary quantities, but such duels are fought with old-fashioned muzzle-loading pistols. Indeed, it is not unusual for seconds to agree on some celebrated "armurer" who shall furnish a sealed box of weapons containing two pistols sealed and certified, a number of similarly certified charges of powder and bullets. Trickery will therefore seem impossible.

In spite, however, of all these precautions the benevolent fraud goes on. There are usually four seconds—two for each combatant. As it is easier for two men to come to an understanding than four, the pair that have agreed to prevent bloodshed manage to take charge of the loading while their confederates are listening to the last nervous recommendations of the principals.

## HUMAN MIND AT ITS BEST.

RESEARCH has proved that the human mind is at its fullest power between the ages of 40 and 60. There are, of course, exceptions to the rule, such as Byron, the young Napoleon and Alexander, but taking it "full and by" the prime age of the mind of man is between 40 and 60. Swift was 49 when he wrote "Gulliver's Travels," and John Stuart Mill 56 when his essay on "Utilitarianism" was published, although his "Liberty" was written three years before. When "Waverley" came out Sir Walter Scott was 44 years old, and nearly all of those tales which have made his lasting fame as a novelist were written after he was 46. Milton's genius made its loftiest flights when he was between 54 and 59. It was between those years that he wrote "Paradise Lost," "The Task" and "John Gilpin" were written when Cowper was over 50, and Defoe was within two years of 60 when he wrote "Robinson Crusoe." Of all the writings of Thomas Hood, "The Song of the Shirt" and "The Bridge of Sighs" are the best known and will live the longest. Hood wrote those two poems at the age of 46.

Darwin wrote his "Origin of Species" when he was 50, and was 62 when he gave to the world his "Descent of Man." Longfellow wrote "Hiawatha" at 48, and Oliver Wendell Holmes gave us "Songs in Many Keys" when he had passed his fifty-fifth birthday.

## TRAP LISTENERS ON PHONE.

SWEETHEARTS who make love over the telephone will bless the name of this Swede when they learn it. It is reported that an employee of the Stockholm Telephone Company has invented a device by which the telephone user can tell when a third party is listening to his conversation, or to hers, which is more important.

The visible part of the device is a small metal box with a glass front. This is attached to the wall or desk near the telephone instrument. The pressing of a button connects the "listener detector," as it is called, with the telephone. The intrusion of "central" is indicated by the illumination of a red Maltese cross behind the glass of the "detector," which remains lighted up as long as "central" is on the wire. The connection of the operator at the second exchange with the wire is indicated by the illumination of a white cross, so that the telephone patron can tell not only when and how long the operator is on the wire but also which exchange "cuts in" to ask him whether he is through talking, or to listen to what he is saying.

The device, including its installation, costs less than \$2, and is being put in by a large number of business houses which use the telephone for transacting more or less confidential business.

## BLUSHES WHEN RAIN FALLS.

THE blushing tree is one of the strange things found in the swamps of Florida. It is found only in the thickets of these interminable marshes, whose luxuriant vegetation always proves a revelation to explorers. It is called the blushing tree by those who know it, because it actually blushes or turns a pink color when rain falls upon it. It is a graceful tree, with broad, banana-like leaves. Wide-spreading branches hang down slightly waving in the warm breeze, and it has emerald-hued foliage. It rises to a height of twenty feet, and its thick, substantial trunk indicates many years of existence. "While watching the tree the rain began to fall in torrents," says a returned swamp explorer, "after a custom it has in these parts. As the cool water drenched the tree I was amazed to note a changing of its color. Gradually but unmistakably the green hue was giving way to pink. I went up to its trunk under its spreading branches to obtain a closer look, and found it to be true, and the tree was blushing from the effect of the rain. In a few minutes the green had faded from sight, except in a few half-hidden spots where the rain had failed to penetrate." After the shower had passed over the spectator watched with equal interest this remarkable tree again assume its familiar green color.

## RAILWAY CARS OF JAPAN.

IN cold weather all Japanese travelers carry rugs, for the cars are heated merely by long steel cylinders filled with hot water and laid on the floor. Spreading his rug out on the seat—a Japanese never sits on anything not perfectly clean—the passenger shakes off his gets, or wooden clogs, and curls his feet beneath him.

The next move is a smoke, in which both men and women indulge. A tiny pipe is commonly used, which never contains more than a wisp of tobacco the size of a pea, and affords not more than one or two puffs to the smoker. The ashes are then knocked out on the floor and another wisp stuffed in and lighted from the smoldering ashes just rejected.

At every station there are vendors of the little mandarin oranges. Every passenger buys a dozen or more, and eats them in a short time, throwing the skins about the floor. Boys pass with tea in tiny earthen pots, a cup placed over the top. The price is three sen (a cent and a half). The teapot is left in the car.

The Japanese throw all sorts of refuse about and the car soon presents a very untidy appearance, or would do so if it were not for the porters, who come in at odd stations and clean up.—New York Sun.