

be secured for use as a model in the normal institute. No line of work should ever be considered perfect; a lookout should be kept at all times for improvements in methods and designs.

Changes in industrial courses should not be made until the matter has been thoroughly considered from every point of view. Care should be taken not to adopt a fad for school work; for just when the workers become proficient in production, the fad may go out of style and the producers, finding no market for their work, will have to take up and learn something new.

QUARTERLY REPORT OF INDUSTRIAL WORK.

By O. C. HANSEN, Chief, Accounting Division.

The quarterly report of industrial work, B. of E. Form No. 153 as revised December, 1915, was designed with a view to providing the maximum of information with a minimum of work. At various times the necessity for providing uniform headings for grouping of materials and fabricated articles has been emphasized in order to simplify the form of the report and to make possible a satisfactory compilation of reports for provinces and for the Islands.

Materials purchased and expended should be summarized, in so far as possible, to show materials under the following main classes; articles completed should be listed as stated below:

MATERIALS.

Cloth:	17. Colored.
Linen—	18. Other.
1. Fine handkerchief.	General:
2. Medium handkerchief.	19. Abaca.
3. Cambric.	20. Buntal.
4. Fine household.	21. Other fibers.
5. Sheeting.	22. Rattan (whole).
6. Toweling.	23. Rattan peel.
Cotton—	24. Bamboo.
7. Batiste.	25. Air roots, vines, and rattan core.
8. Nainsook.	26. Midribs.
9. For plain sewing.	27. Petioles and banban.
10. Other.	28. Leaf strips.
Threads and yarns:	29. Coconut husks.
11. Linen lace.	30. Vetiver.
12. Sewing, glazed.	31. Sedges.
13. Sewing, unglazed.	32. Miscellaneous.
14. Embroidery (white) skeins.	33. Lumber.
15. Alexander (balls).	34. Other woodworking supplies.
16. Crochet.	

ARTICLES.

Articles to be listed by Bureau of Education, Craftsman, and Division design numbers either with or without the names of articles or, if they have no design numbers, by courses as per Technical Bulletin No. 26. For example:

Lace, B. E. 5511.

Basket, B. E. 1038.

Mat, Div. 1400.

Chair Cushion, Div. 850.

Hats.

Garden products.

When the inventory and purchases are entered in the Industrial Record Book (Form 151A) the classification number of the materials, as listed above, should be entered in the blank column in the center of the double page. This will assist greatly in summarizing figures for the quarterly report. All materials not specially provided for by this list will be reported under miscellaneous, excepting where the value of a certain kind is particularly high, in which case it may be shown separately.

In reporting articles fabricated, the design number alone is sufficient to indicate the kind of article, and reports to the General Office may be rendered in this manner. Unless otherwise instructed, however, the principal should show the name of the article as well as the design number.

Very few schools will, of course, be required to report articles fabricated under all of these classifications, as the work of any one school will be limited to a few courses. With articles listed under these classes only, the compilation of reports will be greatly facilitated. Unless especially called for, reports should not go into greater detail than that above indicated; but should additional subclassifications of materials be required, all items should be grouped and listed under the prescribed classes and in the same order.

In preparing such a detailed summary report, should the number of lines provided on the report form be insufficient, a line may be drawn through the words "Articles fabricated," and the bottom of the report which begins with the words "Sold during quarter" may be cut off, thus providing 23 lines on the first page for listing materials. Below the word "Materials" on the second page, 22 lines are also provided for articles fabricated. Totals of the "Materials" columns should be carried forward to the second page, opposite the word "Materials."

The primary object of the municipal industrial accounting

system is to insure an accurate accounting for all funds expended on account of industrial instruction and for all money received from the sale of industrial products. It also serves to provide certain valuable statistical information. A comparison of the cost of materials purchased with the value of the completed products—taking into consideration, also, the value of materials produced locally and furnished without charge and those purchased from other than Government funds—will generally show the lines of work most profitable to follow. The report, as a supplement to the knowledge of local conditions in each school, which the division superintendent and industrial supervisor should have, will enable them to determine the courses to be emphasized. The proportion of goods actually sold compared with the value of articles taken up as salable must also be carefully considered.

Were it not for the extra labor involved, it would be well to include in the quarterly reports full and complete details of all the kinds of materials purchased and of the classes of articles fabricated. The summary of such reports would be very valuable, indeed, in assisting to determine the quantities of materials required each year for distribution throughout the Islands, as well as in securing markets for finished articles. With a view, however, to simplifying the report as much as possible, the above grouping of materials and articles is prescribed.

THE ANNUAL INDUSTRIAL EXHIBITION.

By SAMUEL J. ROWLAND, General Office.

Sixteen hundred ninety-two school-made industrial articles, valued at ₱2,885.81, were on exhibition at the Philippine Normal School for five weeks during the Eleventh Annual Teachers' Vacation Assembly. Every industrial course taught in the public schools was represented. In value, the articles ranged from a nominal figure for embroidery, plain sewing, and hand weaving samplers to ₱40 for such elaborate articles as the red narra desk from Capiz and a filet crochet bed set from Manila.

Beginning with 1910, an industrial exhibition representative of every part of the Islands has been held annually in Manila. Up to 1915 the principal feature was the sales. Last year, however, the annual exhibition was held in connection with the vacation assembly, and the sales feature was subordinated to the educational side of the display. It was intended primarily to give the teachers in attendance at the assembly an opportunity