

Accounting as an Aid in Educational Administration.

Until recent years the accounts of the Board have not been designed to produce information necessary for the successful administration of the schools. Their chief purpose was to insure honesty of administration of public funds. Recently the cost accounting division has made a noteworthy effort to provide such information for the use of the Board. If the ordinary accounting system had been all that it should be, these cost statements would have been much more valuable. As it is, they are in good form and are extremely enlightening.

The accounts of a carpet factory differ from those of a poultry farm because the facts which need to be known about the carpet factory, for the purpose of efficient and economical operation, are not the same as the facts needed in the operation of the poultry farm. For a similar reason, school accounts are differentiated from other public accounts. The school accounts are principally for the use of those responsible for the administration of the schools as educational enterprises. The facts as to processes of education are the most important facts which school accounts should show. The official authority to decide what sort of educational facts need to be shown by the accounts should be the chief educational adviser of the Board, with his associates. It is not the function of the accounting department to tell him what they think he should know, but it is the right and duty of the Chief Inspector to secure, through the Business Administrator, such organization of the accounts as will tell him automatically what he requires to know.

The Bureau suggests:

That the classification of accounts be revised according to administrative units, objects of expenditure and functions, under the supervision of the chief educational and business administrators of the Board, so as to keep the accounts abreast of the best practice from the standpoint of usefulness for administrative purposes.

That up-to-date monthly summary financial and cost reports be presented to the Board as well as to the educational and business administrators of the Board, as a matter of routine, and that they be printed in the minutes.