

If in addition to dollar accounting the Board were to institute the more important service of

accounting in children

the Board and public school supporters might learn

not only what it costs to keep a child in school for a year

but

what it costs to give a child a year's schooling

They are not the same thing.

We could also get an inkling of

what it costs to have a child graduate from the public school

and

to have a child fail to graduate.

EFFECTIVE CITIZEN CO-OPERATION

WHAT IS EVERYBODY'S BUSINESS SHOULD
BE EACH BODY'S BUSINESS

Issued by the
BUREAU OF MUNICIPAL RESEARCH
813-820 Traders Bank Building, Toronto
Telephone: Main 3620

Bulletin No. 47

May 31, 1916

**If accounts are worth keeping,
they are worth keeping well.**

I*N* the long run adequate accounting costs no more than inadequate accounting.

A manufacturer of automobiles if he wished to keep out of bankruptcy would have to know

what proportion of the cost of producing each car went to

Materials
Direct labor
Inspection
Office service
Administration
Wear and tear of plant
Depreciation of plant.

He would have to keep a close watch of how these proportions fluctuated and, as far as possible, how his costs compared with the costs of competing concerns.

For the producer of any sort, increased efficiency and wise economies—in a word, success—are impossible without fact information of this kind.

Eternal vigilance is the price of solvency.

In Municipal Government and
Public Education
eternal vigilance is
not the price of **solvency**

because the tax-rate is a very
present help in time of trouble ;

**but it is the price of
efficient city services**

and

**well-educated, self-reliant
children, ready to take
their place in society as**

producers

citizens

heads of homes.

Accurate and up-to-the-minute
accounting—*on a revenue-
expense basis, which is not
now in use*—will do for public
schools what it has done for
other enterprises—*provide a
basis for effective vigilance.*

If the City Auditor's Report on Public School Accounting for Toronto,

*made at the request of the Finance
Committee of the Board of Education,*

is adopted

and carried into practical effect, the
Board of Education will be able to learn
automatically and at short, regular in-
tervals, total and per pupil costs of,
and changes in the costs of,

Debt service

Central secretarial and accounting service

Upkeep of buildings

Janitorial service

Transportation and communication

Light, heat and water services

General supervision

Regular class-room supervision

Special class-room supervision

Instruction in regular subjects

Instruction in special subjects

Recreation

Social centre work

Special activities.

This will afford a basis for the consider-
ation of the proper proportion between
different kinds of overhead and direct-
ly educational expense, and of the
reasons for any increase in relative
costs which may appear.