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COMMUNICATION

IN BEHALF OF

VACATION & NIGHT SCHOOLS
RECREATION CENTERS
& POPULAR LECTURES

JANUARY 9, 1905

TO THE

BOARD of EDUCATION

GREATER NEW YORK

BY

THE NEW YORK ASSOCIATION
FOR IMPROVING THE CONDITION
OF THE POOR

105 EAST TWENTY-SECOND STREET

For the information of all persons interested in The New York Association for Improving the Condition of the Poor, the following particulars are given :

The Association was formally incorporated in December, 1848, under "An Act for the incorporation of benevolent, charitable, scientific, and missionary societies," Chapter 319 of the Laws of New York, passed April 12, 1848, but the annals show that the society itself came into existence five years previously.

The name and title of the institution is known in the law as "The New York Association for Improving the Condition of the Poor."

The particular business and objects of the Association are the elevation of the physical and moral condition of the poor, and, so far as is compatible with these objects, the relief of their necessities.

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P R E F A C E

During Christmas week, 1903, the New York daily newspapers printed in various forms the announcement that, in order to keep within its appropriation, the Board of Education would be compelled to discontinue Popular Lectures, Recreation Centres, Evening Schools and Vacation Schools. A storm of protest followed—the special features were continued without serious curtailment.

Grave educational policies were involved. Important achievements of a decade were threatened. Yet for the most part discussion was directed to personalities and side issues, rather than to the untold injury and loss that would result from a discontinuance of those features of the school system specially benefiting the children and parents of our congested districts.

The New York Association for Improving the Condition of the Poor—which supported the first Vacation School in 1894, five in 1895 and 1896, and ten in 1897—felt that it was not enough to postpone the threatened curtailment. The principle should be established that no exigency could justify such curtailment. Just where retrenchment should be begun was for others to determine. The Association undertook only to collect facts enabling it to prove that such retrenchment should not be at the expense of Popular Lectures, Recreation Centres, Evening Schools and Vacation Schools. The attempt to obtain these facts from existing official documents was futile. The question naturally arose, Would adequate reports reveal other possibilities of economy and win additional appropriations?

The General Agent of the Association, William H. Allen, enlisted the co-operation of the following experts: Frederick A. Cleveland, Professor of Finance at the New York University; author of *THE GROWTH OF DEMOCRACY*

IN THE UNITED STATES, FUNDS AND THEIR USES, THE BANK AND THE TREASURY; editor of BUSINESS EDUCATION IN ACCOUNTANCY; Secretary of the National Municipal League's Committee on Uniform Accounting, and Chairman of a similar Committee of the American Economic Association: William R. Patterson, at that time Registrar of the New York Tenement House Department, formerly State Statistician of Iowa, and now Professor of Statistics at the University of Iowa, having charge of the State Census: Frank Tucker, formerly General Agent of the Association for Improving the Condition of the Poor, now Vice-President of the Provident Loan Association.

The findings of these experts were presented to the late President of the Board of Education, Henry A. Rogers, who expressed great interest and referred them to the head of the Bureau of Audits and Accounts. Attempt was made also to interest the City Superintendent of Schools, William H. Maxwell. The summer passed with no action. In the autumn the necessity for retrenchment caused the so-called extra features of the educational system to be again threatened, but the storm of protest was less vigorous. The public was becoming accustomed to the theory that Recreation Centres, Popular Lectures, Evening Schools and Vacation Schools were the weakest link in the system.

The Association, however, renewed its efforts and obtained a hearing. Several conferences were held with various members of the Board of Education and with citizens interested in school progress, thus leading to a formal communication from the A. I. C. P. to the Board of Education. Mr. Cutting's letter was read to the Board of Education at its monthly meeting in January, and the whole subject was referred to a Committee of Five to be appointed by the President, of which he was to be a member.

The Committee, announced February 15, is constituted as follows: Samuel M. Dix, Chairman, Richmond; James A. Renwick, Queens; Frederick W. Jackson, Bronx; Felix M. Warburg, Manhattan; Henry N. Tift, President.

The essence of the letter was this: Establish units of comparison—standards of service rendered—and group about them expense items.

Added force is given to the recommendation by recent public announcement that the methods within the Department of Supplies are such that a few minor changes within that Department saved over \$200,000; that two hundred, perhaps one thousand tons of coal could be stolen without being missed; that it was possible for twenty-eight to fifty per cent. of the school children to be from two to six years out of place in the system, without the fact being revealed to the Board of Superintendents or to the Board of Education; that the Superintendent of Schools gave out to the world statements regarding hungry school children, founded upon the estimates of a friend, which estimates in turn were based on three guesses as to the number of evictions due to distress, the number of unemployed and the general poverty in this city.

The Association submits these communications not for the purpose of urging retrenchment, but rather for the purpose of suggesting business methods that will demonstrate to taxpayer and official alike the wisdom of more liberal appropriations to the Board for general educational purposes, and more particularly for Popular Lectures, Evening Schools, Vacation Schools and Recreation Centres.

New York, February 15, 1905.



THE NEW YORK ASSOCIATION FOR
IMPROVING THE CONDITION
OF THE POOR

105 EAST 22D STREET

NEW YORK, January 9th, 1905.

*To the BOARD OF EDUCATION,
Park Avenue and 59th Street.*

Gentlemen:—

Since the years 1894-1897, when this Association provided the funds necessary to maintain the first Vacation Schools, we have watched gratefully the development of those features of our Metropolitan School System that benefit especially the tenement child and his parents.

Our long experience leads us to believe unqualifiedly in the vast social and educational value of the Vacation School, the Recreation Centre, the Night School and the Popular Lecture. When, therefore, it was last year decided to discontinue these activities, we at once set about collecting the facts that would enable us effectively to support your Board in its demand for additional appropriations.

We searched the files of official documents published by your Board in order to ascertain the cost per pupil of the various features of the school system. We aimed to discover a standard of administrative economy by the aid of which to compare subject with subject, school with

school, department with department, month with month, year with year. Having discovered such a standard we proposed to group together those schools whose outlay for fuel, supplies, supervision and special instruction, exceeded the standard per unit established by your Board. We became convinced, and we remain convinced, that such an investigation would reveal the possibility and emphasize the expediency of continuing the Recreation Centres, Vacation and Night Schools and Popular Lectures.

Not being able to elicit the facts upon which to base such a standard as we sought, we consulted an eminent expert, Mr. F. A. Cleveland, appointed Chairman of the National Committee on Uniform Accounting for the American Economic Association, by its President, the celebrated authority on Finance, Prof. E. R. A. Seligman. After making a careful examination of the Annual Statements of your Board and of your Superintendent, Mr. Cleveland reported that the facts were lacking that would disclose the cost, per unit, of the results obtained. He went further, and suggested that the remedy would seem to be the adoption of that principle of accounting now universally followed by the best managed corporations; namely, the principle of grouping all expense items around units of results obtained.

The Department of Education has at present a Board of City Superintendents, which proposes educational policies and urges expansion. It has also a Department of Audit, which records expenditure and keeps it within the total appropriated by the Board of Aldermen and allotted by your Board. There is, however, no effective reciprocal relation between these two departments. There is no regular, systematic and accessible record of results obtained from specific expenditures. There is no

summarized classification of the expense involved in each department for each policy pursued, as is now regarded as indispensable in banks, railways, insurance companies, and important industrial and commercial enterprises.

That which is found profitable in the business world, is demonstrably practical in the administration of a school fund exceeding twenty millions per year.

If your application of usual business methods in the single Department of Supplies has effected within three months a saving of over \$200,000, what savings may your Board not hope to accomplish, and how vastly may you not hope to increase the efficiency of the school system, by extending those methods to every department under your care?

A method automatically correlating your administrative with your educational records, would continually and instantly disclose the weakest spots in the system you are seeking to make strong, the least profitable of the expenditures you are seeking to render remunerative, as well as the first signs of the waste and duplication that you are seeking to prevent.

Such a method could be framed and put into operation at an initial cost far less than \$10,000, and after the first year would be less expensive than the methods now in use.

It is important, we believe, that your Board should be able at any moment to defend by tabular statements the educational value and the cost of any and all of your educational policies. Such statements ought to be simple, clear, and readily available to the press, to public officials, and to private organizations and individuals interested in the work of your Board, and ready to defend its curriculum and to arouse public sentiment when the occasion demands.

The need for such information as we have described has become clearer year by year. To meet this need, your Superintendent of Schools has in special cases undertaken, more and more, the task of correlating your educational and administrative records. In his desire to serve your Board and the public, he has (in Mr. Cleveland's phrase) "attempted to report conclusions and to exhibit data pertaining to subjects entirely outside of the scope of his official duties and responsibilities." It is practically he who reports to the Mayor and the public—and not your Board, who are primarily responsible for the efficiency of the schools.

It is to provide your Board with independent facilities for obtaining information that we urge the adoption of a system that will permit and even foster an accurate, minute and comprehensive comparison of results with cost per head, of cost per head with results.

We believe that this course will result in such economies as must justify greatly increased expenditures for Vacation and Night Schools, for Recreation Centres, and for Free Popular Lectures.

In the hope that our proposal may receive favorable consideration at your hands,

I have the honor to be, Gentlemen,

Very truly yours,

R. Fulton Cutting.

*President N. Y. Association for Improving
the Condition of the Poor.*

*NEW YORK ASSOCIATION FOR IMPROVING
THE CONDITION OF THE POOR,*

105 East 22d Street, New York City.

Gentlemen:—

Complying with your request for opinion as to the administrative and instructional value of the "Fifth Annual Report of the Department of Education" (for 1902) and of the "Fifth Annual Report of the City Superintendent of Schools" (for 1903), I beg to submit the following:

Preliminary Observations

Before discussing critically the reports themselves, it is to be noted that no access has been had to the books and records of the Board of Education from which these reports were drawn, and no access was had to the books and records of the Comptroller of the City of New York, where the treasury accounts and records of school funds are kept. The opinion herein expressed applies only to the reports themselves.

The bases for the criticisms herein offered are found (1) in the Law (i. e., the constitution and statutes of the State of New York, and the charter of the City of New York, which provides for the organization of schools, the care and distribution of funds, the preparation of budgetary estimates for apportionment and appropriations, for the levying and collection of revenues, etc.), (2) in the evident purpose of making such reports, and (3) in certain assumptions made as to what the content of a report

should be as determined by legal requirements and the evident purpose of the exhibit.

The Purpose of Making Reports

The evident administrative purpose of making and publishing a report of any department of municipal service is twofold: (1) To lay before **officers and administrative agents** such well-digested information as will give to them the data for the exercise of sound discretion in the performance of their duties and for the protection of public welfare; (2) to bring before the **public** such records of service rendered by public officials and such summaries of administrative results as will inform them of the doings of the agents into whose hands the affairs of the city have been placed. Both of these purposes are within the duties of office, to the discharge of which an adequate report is essential.

Departmental Reports

While the report of a subordinate officer within a department (one having direction and control over a certain division of departmental work and whose duties are special within the administrative group of which the department is composed) is governed by the same general purposes, it is limited by the narrower scope of official duties. Such an officer cannot intelligently represent the work of the department. His report is not to the general government of the city, and should form no part of a report of the general government to the citizens. His return is to the head of the department to which he belongs and within which his special duties lie.

Reports of Subordinates

The purpose of a special report, as distinct from that of the report of a department, is to convey to those in

charge of the department, and to whom the one making it is officially responsible, such detailed information and summaries of transactions as may serve as a guide for administrative judgment within the department, and as a means of supplying the data from which certain portions of the report of the head of the department to the chief executive officer of the city may be drawn. From the many special reports a general report of the work of a department may be compiled; but a special report may also have a significance in itself that will warrant its separate publication. Whatever may be the reasons for its separate circulation, however, when so published it must be regarded as a document supplementary to the general report of the department and as containing details in which the officers of administration and the public may be separately interested, but which could not be conveniently handled in the general publication.

What a Published Report Should Contain

The second criterion for judgment of the reports of the Board of Education and its Superintendent has reference to content, or the character and completeness of the data exhibited. A general guide to content is found in the purpose of the report, and in the Law, in so far as this contains a prescription. Generally speaking, however, legal prescriptions proceed from a failure on the part of officials to properly perform their duties with respect to the demands of government for information and the claims of the public on their agents for a proper report of their doings. A report should exhibit in a well-digested form **all the data** pertaining to the branch of service represented **which will be of interest** to the officers in control, or to the public. To apply this to the two re-

ports in hand: The duties and responsibilities of the City Superintendent of Schools pertain to **services rendered** or to be rendered **by the educational staff**. He is the administrative head of public instruction in the City of New York. He is not the head of the Department of Education—this position is occupied by the Board of Education. He does not direct the administration of the Department of Supplies, nor is he responsible for Buildings and Grounds; he has no control over the financial administration or financial records. Any data that he may obtain which relates to these several subjects must come as a matter of voluntary inquiry and response; as to **subjects outside of his province his report could not be official**. As the head of public instruction what should an officer report to the Board of Education, and through the Board to the public? Evidently the content of the report should be confined to the content of his powers and duties—a report of **purely educational services rendered**.

The same standard as to content would require that the report made by the Department of Education to the chief executive officer of the city (the Mayor) be an entirely different one, both for the information of officers of administration and for the enlightenment of citizens and taxpayers. A published report from the Board, as the official head of the Department, should set forth in clear light and in readily intelligible form all the data of interest pertaining to the work of this entire branch or department of municipal activity. The following relations and conditions are fundamental: The Department of Education

**What the
Superintendent's
Report
Should Contain**

**What the
Board's Report
Should Contain**

has been organized and officered to render a special class of service; to accomplish the ends of its creation the Department must be suitably equipped; as a means of employing officers and providing equipment, funds are necessary. These fundamental facts lend public as well as administrative interest to three principal inquiries, answer to which should be contained in a published report, viz.: (1) What is the service rendered by the Department and by what agents? (2) What is the equipment provided and in hand for rendering service? (3) What are the financial provisions made and the financial results of administration?

An adequate report on the first subject suggested (service rendered) would require at least two distinct exhibits, viz.: (1) A statement pertaining to the **purely educational service** rendered, the data for which should be made available to the Board through the report of the City Superintendent of Schools, and (2) a statement of **administrative service**, or that which is incidental to providing the agencies and equipment necessary to the rendering of the purely educational service. The former would include the services of supervising and teaching staff; the second would include the services of the Board of Education and of the several administrative bureaus or divisions organized under it—the Department of Supplies, the Division of Buildings and Grounds, etc.

<p>Report Service Rendered</p>
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Data pertaining to the second subject of inquiry (equipment) are of interest only in so far as they may be correlated with the purposes to which equipment is applied. These purposes are: (1) Superintendence and

instruction, and (2) general administration. In each of these relations three distinct classes of properties are in use, viz.: (a) Real estate, (b) buildings equipment, and (c) furniture, apparatus, etc. Again, the city has two distinct relations to real estate and buildings equipment—i. e., as owner and as lessee. These various related conditions give to the Board a basis for the classification of data, which may be amplified by sub-classification and comparison in such manner as to answer specific questions of public and administrative inquiry.

**Report
Equipment Used**

As a means of properly understanding financial operations and results, both the public and those in administrative control would have a final statement and report showing (1) relations of economy, drawn from a comparison of income and expenses with service rendered, (2) relations of proprietorship, or the finances pertaining to property and equipment acquired and liabilities incurred, and (3) relations of fidelity of subordinate officers or agents as trustees or custodians.

**Report
Financial Relations
and Results**

If the report of the City Superintendent of Schools contains all of the information that the public or officers of administration may demand pertaining to instruction rendered, and if the report of the Department of Education conveys the information desired on the main subjects of interest above set forth, then there can be no room for criticism as to **content**; in such case the only criticism that might be offered would go to the **form** or method of exposition; the inquiry to be raised would be as to whether or not the data might not

**Premises
Summarized**

have been set forth in such a way as to make the conclusions more clear and more readily intelligible to the reader. If, on the other hand, information as to any of these leading points is lacking, then assuming that the standard for judgment is accepted, criticism must be directed to the **content** of the reports as well as to their **form and style**.

The Content of the "Fifth Annual Report of the City Superintendent of Schools"

The "Fifth Annual Report of the City Superintendent of Schools" is contained in the first one hundred and twenty-nine pages of the volume bearing that title. This report is supplemented and supported by exhibits containing reports of subordinates, which, together with a small amount of general information, make up the remaining portion of a book of three hundred and fifty pages. This general arrangement of report and subsidiary exhibits conforms to the usual method of presentation. As to content, also, in so far as the attempt is to set out the data pertaining to the duties and activities of the office of the City Superintendent and of his subordinates, there is little else to suggest. There are three general subjects reported on, and these coincide with the three sub-

<p>Principal Subjects Reported On</p>
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jects concerning which information is desired, viz.: (1) The edequacy of schools and departments of instruction to render service; (2) the organization of the supervising and teaching staff; (3) the educational service rendered. Further data might have been introduced to give completeness to summaries showing **organization of supervising and teaching staff**, as well as summaries pertaining

to **service rendered**. This criticism refers especially to the lack of data pertaining to evening schools, vacation schools, recreation centers, playgrounds, special classes, etc.

As to content, the chief criticism would be that the Superintendent has attempted to report conclusions, and to exhibit data pertaining to subjects entirely outside of the scope of his official duties and responsibilities. Reference is here made to such exhibits as the following: "Expenditures for school purposes," pp. 120-3; "per capita cost of instruction," pp. 124-7; "litigation and diminished appropriations," pp. 127-8; "new buildings and equipment," pp. 23-31; etc. It is to be remembered that the

Chief Criticism as to Content
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Superintendent's report is to the Board of Education as the head of the Department in which he is an officer, and that the Board has better facilities for obtaining information pertaining to the financial administration of schools than has the Superintendent—in fact, the information exhibited to the Board by the Superintendent must first be obtained by him from the Board. The same criticism holds true with reference to exhibits of buildings and equipment; the information given comes second-hand. The Superintendent of Buildings, and other officers entirely outside of the authority of the Superintendent—those responsible and directly subordinate to the Board of Education—are the ones from whom this information is to be obtained. There is no reason why the Superintendent may not make use of any data obtainable from reliable sources for the purpose of presenting the needs and activities of his own department, but the exhibits here referred to are not of this kind. They are in the nature of a presentation of facts as information to the Board and through the Board to

the Public. Even though the Board of Education might fail in its duty (to the general government and to the public) to make a proper exhibit of certain branches of its own work, there is no reason why the Superintendent should assume responsibilities which he cannot meet. Such unofficial information weakens his own report and at the same time tends to shift attention from the weakness of the report of the Board.

The Report of the City Superintendent Considered from the Standpoint of Form

Admitting excellence as to content in so far as the report deals with the functions and duties of the purely educational branch of the service, any attempt to review the form and method of exposition must be undertaken with considerable hesitation. In representing a view, therefore, reasons are given, and these reasons are offered as subjects for consideration.

While the literary style of the report is such as to carry the attention of the reader, an attempt to analyze the context and to fix the data in the memory discovers the fact that its plan is not easy to trace. Applying principles of exposition, it may be said that the form does not give emphasis to conclusions. Again, the use made of tables and statistical statements of general conclusions reached has not been such as to

<p>Outline Report Subjects of Principal Interest</p>

strike the eye; these more usually follow rather than precede the textual treatment. Any attempt made to suggest an outline or to restate the report might be open to quite as serious objection. But assuming for the sake of illustration that the three main subjects of administrative and popular interest are as above indicated; viz.: (1) the

adequacy of schools and departments of instruction to render service, (2) the organization of the supervising and teaching staff, and (3) the educational service rendered—then these might be made the three main divisions of the report and all of the data might be organized accordingly. Attempting to reorganize the report along these lines, the following outline is submitted:

I. ADEQUACY OF SCHOOLS AND DEPARTMENTS OF INSTRUCTION TO RENDER SERVICE.

1. Number and location of schools and departments of instruction organized.
 - (1) Number and classification, 19-22.
 - (2) Consolidation of schools, 107-8.
2. Prospective schools and departments of instruction.
 - (1) New buildings, 23-31.
 - (2) Brooklyn training school, 48.
3. Instruction needs not adequately provided for.
 - (1) Sittings and register, 35.
 - (2) Increasing demands compared with new schools.
 - (a) Increase in average attendance, 35.
 - (b) Growth in kindergartens, 40-41.
 - (3) Need for special schools.
 - (1) Training schools.
 - (a) Brooklyn, 48.
 - (b) Kindergarten training school, 49-50.
 - (2) High schools.
 - (a) Manual Training High School, 55.
 - (3) Schools for defective children, 110-17.

4. Vacation schools, playgrounds, and recreation centers, 117-18.
5. School libraries, 118-19.

II. ORGANIZATION OF THE SUPERVISING AND TEACHING STAFF.

1. General exhibit, 38.
2. Supervising staff.
 - (1) Organization.
 - (a) Board of Superintendents, 16-18.
 - (b) District Superintendents, 18-19.
 - (2) Methods for increasing efficiency of staff.
 - (a) Superintendents' conferences, 119-120.
 - (b) Syllabus Committee, 70-72.
 - (c) Teachers' Plan books, 108-110.
3. Principals and teachers.
 - (1) In elementary schools, 37-38.
 - (2) Educational and service requirements.
 - (1) Licensing, 42-49.
 - (a) Training school teachers, 42.
 - (b) High School teachers, 43.
 - (c) Elementary schools.
 - (1) Heads of departments, 43.
 - (2) Teachers of graduating classes, 43.
 - (3) Evening schools, 45.
 - (d) Kindergartens, 44.
 - (e) Special branches, 45.
 - (f) Substitutes, 45.
 - (g) Vacation schools and playgrounds, 45.
 - (2) Service recognition.
 - (a) License for promotion, 43.
 - (b) Permanent licenses, 46-47.

- (3) Teaching methods.
 - (a) Departmental system, 72-106.
 - (1) Schools employing plan, 75-6.
 - (2) Departmental work and teachers' interest, 76-9.
 - (3) Effect of departmental work on methods, 79-82.
 - (4) Effect of departmental work on students' interest, 82-89.
 - (5) Effect of departmental teaching on students' work, 89-92.
 - (6) Departmental plan and discipline, 92-98.
 - (7) Effect of departmental instruction on penmanship, 99-102.
 - (8) Summary, 103-106.

III. EDUCATIONAL SERVICE RENDERED.

I. Courses of instruction offered.

- (1) High schools, 54-55.
- (2) Elementary schools, 62-72.
- (3) Manual branches, 64-65.
- (4) Electives, 65-66.
- (5) Special branches, 106.

2. School attendance.

- (1) Enrollment.
 - (a) Net enrollment, 33.
 - (b) Net enrollment and population, 33-34.
- (2) Average attendance, 52-53.
 - (a) Increase, 52-53.
 - (b) Increase in kindergartens, 40-41.
 - (c) Distribution of pupils, 38-39.
 - (1) Distribution by sexes, 39.
- (3) Part time pupils, 36-37.

3. Graduates.

(1) Training schools, 48.

(2) High schools, 51-52.

(3) Elementary schools.

(a) Average age of graduation, 41.

Without offering the above as an outline for use, but simply for the purpose of discussion, it is urged that a plan which has in mind a definite answer to questions of prime administrative and popular interest should be adopted; that in developing this plan the general statistical tables and conclusions should first be presented; and that in the textual treatment and detailed statements

<p>Principles of Exposition</p>
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these should be governed by questions of immediate interest at the time of making the report. In opposition, it may be argued that a subject may be best presented by putting the concrete first. This might be true if the primary purpose were to convince the reader as to the accuracy of the conclusions; it might also be accepted as a principle of research. The purpose of a report, however, is to present conclusions and not to argue them; to give confidence these may be supported by such details as may serve to illuminate the result. But aside from the academic reason there are several practical ones. A very small portion of those interested in the report care to master the details; accepting the accuracy of statements, a general knowledge of results only is desired. This should be made the most readily accessible—if possible, capable of being taken in at a glance. A second practical reason is found in the fact that even a special feature may be better understood if looked at from the viewpoint of the relation of the spe-

Statements of General Results
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cial feature to the whole. A third reason is urged—that a statement of summaries and results not only gives to the reader a working hypothesis as a basis for the investigation of details reported, but also forces a classification which will give greater clearness and consistence and better co-ordination to the textual and detailed discussion of the report itself. The same reasoning has led to the introduction of general tables and schedules at the beginning of a subject treated, when such devices may convey the general conclusion with greatest facility.

The following exhibits are given not as substitutes for any that may already have been made, nor for use in making a report, but simply for illustration of the principles of exposition above outlined. The two first schedules relate to (A) Adequacy of Facilities for Rendering Service, and to the (B) Organization of Supervising and Teaching Staff.

In the textual treatment given to these divisions of the report, following the tables, the several classes of schools and departments may be discussed and illuminated in the order adopted by the authorities as the basis for classification and tabular statement. Within each of the minor subjects so discussed may also be inserted any specific tables or data that may contribute to the presentation.

EXHIBIT A.

GENERAL EXHIBIT OF NUMBER AND LOCATION OF SCHOOLS AND DEPARTMENTS OF INSTRUCTION.

	BOROUGH					Total	YEAR			
	Manhattan	The Bronx	Brooklyn	Queens	Richmond		1902	1901	1900	1899
HIGHER INSTRUCTION.										
DAY SCHOOLS:										
Training Schools.....	1	—	1	1	—	3				
High Schools.....	4	1	6	—	—	11				
High School Departments.	—	—	—	6	2	8				
EVENING SCHOOLS:										
High Schools.....	7	—	4	—	—	11				
High School Departments.	—	—	—	—	—	—				
ELEMENTARY SCHOOLS AND BRANCHES:										
GRAMMAR SCHOOLS:										
Day.....	102	39	135	73	33	481				
Evening.....	33	3	21	7	4	68				
Kindergarten Classes.....	158	42	146	57	17	420				
Vacation School.....	—	—	—	—	—	—				
Recreation Centers.....	—	—	—	—	—	—				
Play Grounds.....	—	—	—	—	—	—				
Work Shops.....	—	36	6	4	2	48				
Nautical Schools.....	1	—	—	—	—	1				
Training Schools.....	1	—	1	—	—	2				

EXHIBIT B.

ORGANIZATION FOR SUPERVISION OF INSTRUCTION.

	YEAR				
	1903	1902	1901	1900	1899
GENERAL SUPERVISION:					
Head City Superintendent.....	1				
Associate Superintendents.....	8				
Division Superintendents.....	23				
Office Assistants.....					
SPECIAL SUPERVISION:					
Superintendent Vacation Schools, etc.....	1				
Superintendent Evening Schools.....	1				
Superintendent Training Schools.....	1				
Office Assistants.....					
PRINCIPALS:					
TRAINING AND HIGH SCHOOLS:					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
ELEMENTARY SCHOOLS:					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
Office Assistants.....					
OTHER SUPERVISING OFFICERS:					
Number.....					
Office Assistants.....					
Total Officers.....					
Total Office Assistants.....					
Grand Total.....					

EXHIBIT B.
TEACHING STAFF BY BOROUGHES.

	YEAR				
	1903	1902	1901	1900	1899
SCHOOLS OF HIGHER INSTRUCTION: . .					
TRAINING SCHOOL:					
Manhattan.....					
Brooklyn.....					
Queens.....					
HIGH SCHOOLS AND DEPARTMENTS:					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
ELEMENTARY SCHOOLS AND BRANCHES:					
GRAMMAR SCHOOLS:					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
KINDERGARTEN CLASSES:					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
SPECIAL BRANCHES.					
Manhattan.....					
The Bronx.....					
Brooklyn.....					
Queens.....					
Richmond.....					
Nautical School.....					
Truant Schools.....					
Other Teaching Staff.....					
Total.....					

EXHIBIT B.
TEACHING STAFF BY CLASSES AND SEXES.

	YEAR				
	1903	1902	1901	1900	1899
SCHOOLS OF HIGHER INSTRUCTION:					
Training Schools, Male.....					
Female.....					
High Schools, Male.....					
Female.....					
Total, Male.....					
Female.....					
ELEMENTARY SCHOOLS:					
Grammar, Male.....					
Female.....					
Kindergarten, Male.....					
Female.....					
Special Branches, Male.....					
Female.....					
Truant, Male.....					
Female.....					
Nautical, Male.....					
Female.....					
Other Teachers, Male.....					
Female.....					
Total Elementary, Male.....					
Female.....					
Grand Total.....					

With regard to superintendence and instruction facts must now be sought in various widely separated parts of the Superintendent's report, as follows: In statements pertaining to the organization of the Board of Superintendents (pp. 16-18); in the exhibit of the organization of the District Superintendents and a statement of their assignments and duties (pp. 18-19); in the list of the Board of Special Examiners (p. 10); in the list of special assignments for evening schools, recreation centers, etc. (p. 19); in the tabulated summaries and classified statements with reference to teachers (pp. 32, 37, 38); etc., etc. Consolidation and correlation as suggested above would obviously facilitate a proper appreciation of any topic of special interest and eliminate whatever textual comment might be thought to be necessary to an understanding of those functions of the Department of Education that fall under the authority of the Superintendent.

The third division, Educational Service Rendered, may also be introduced by a general tabular statement. Whatever the form of the table, it should give answer to the questions of administrative concern and popular inquiry. In answering these questions, the facts and conclusions should not only be set out in such a manner as to represent teaching service, but to lay the foundation for such portions of the general report of the Board of Education as depend on the report of the Superintendent. The same purpose and necessity would determine the arrangement and classification of textual treatment, of detailed exhibits and of special summaries.

**Textual Treatment
Special Topics**

**Should Lay
Foundation for
Board's Report**

**Why Complete
Showing Should
Be Made**

Some of the subjects of administrative and popular interest at the present time pertain to evening schools, special branches, vacation schools and recreation centers. To specific inquiries on points of current interest special textual treatment and detailed exhibits may be given. But information on topics of special interest is only incidental to the report; its primary purpose is to enlighten the administration in the performance of duty and to enlighten the public concerning the doings of their corporate servants. It is essential to both purposes that information be given on all branches of the service. Likewise it is to the advantage of the officer whose duty it is to make the report. For example: A subject that has not been made a matter of interest, but to which serious consideration may be given, is that of the private (so-called corporate) schools to which the city is giving large revenues each year. These contributions are supposed to rest on a pseudo-control. The administration and the public should have definite knowledge of the character of instruction given and the educational results accomplished by these legatees under the Law as it at present stands. Should controversy arise at any time with respect to these, the officer whose duty it is to report such information might be justly condemned for withholding it or failing to make it accessible.

The "Fifth Annual Report of the Department of Education"—Its Form and Method of Presentation

The "Fifth Annual Report of the Department of Education" to the chief executive officer of the city would seem to possess few features measuring up to any acceptable standard, either for the guidance of officers or for the information of the public. Nor can the general excellence of the exhibit made by the Superintendent of Schools be considered as an exonerating circumstance. It has already been suggested that the report of the Superintendent of Schools cannot be a substitute for a report from the Board; that he does not report to the Mayor; that he cannot officially report on any matter that does not come within the range of his duties and activities; that the purely educational activities of the Department form only one part of one of the three general subjects of interest to be represented by the Board of Education to the Mayor. True, the detailed information from which the report of the Board of Education is to be drawn must be derived in considerable measure from the several responsible officers within the Department, and this information is obtained by the Board in the form of documents submitted, which may be appended for further illumination. But admitting all this, the reproduction of these documents or subordinate reports cannot be considered as a proper method of reporting the activities of the Department as a whole. **Aside from commanding reports from subordinates the Board has a duty to perform.**

<p>Defective Character of Report</p>
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The "Fifth Annual Report of the Department of Education" contains four classes of material, viz.: (1) The signed report or letter of transmission; (2) a finan-

cial statement; (3) reports of subordinate officers, with property schedules; and (4) a directory of official members of the staff of superintendence and instruction. The signed report or letter of transmission occupies the first twenty-two pages. Of this all but one page is an excerpt from the report of the Superintendent of Schools, and this one page is made up of an excerpt from the Law. The second section, or the "financial report," is presented in one hundred and fifty-four pages. Following this are the signed reports, *in haec verba*, made by the Superintendent of School Supplies (forty pages), the Superintendent of Lectures (fifty-four pages), the Superintendent of the Nautical School (ten pages); a statement of school sites (twenty

**Analysis of
Published Report**

pages); a list of officers and staff (twenty pages), and the school directory (thirty-six pages). In the whole volume, containing four hundred and twenty-one pages of printed matter, there does not seem to be any attempt to lay before the officers of the Department itself or before the general officers and administrative agents of the city, such a digest of information as will give to them the data necessary for the exercise of sound discretion in the performance of their duty and for the protection of the general welfare; nor does it bring to the public such record of service rendered by public officials and such summaries as will inform them of the doings of those agents into whose hands the educational affairs have been placed. The only part of the document which purports to come from the Board is that contained in the financial exhibit. Whatever may be the content of the volume, so far as it pertains to the subjects of principal public interest or administrative inquiry, the information given must first be searched out by the reader from the mass of spe-

cial and subordinate documents and detailed statements.

We turn to the content or substance obtainable after this heterogeneous array has been analyzed and digested. Invoking as a standard for judgment that the Board in its official capacity as head of the Department has a duty to perform, and that this duty is to report to the executive officers of the city as well as to the public all the data pertaining to the work of this branch of municipal activity which may be of interest to either, the analysis is proceeded with.

Content of the Report as to Service Rendered

Pertaining to service rendered, such information as is contained in the report of the Department is in the first section. From page 8 may be drawn the following summary:

Number of schools under jurisdiction of Board..	512
Number of teachers (exclusive of teachers of special branches, directors and superintendents)	11,741
Total number of pupils on register in elementary schools	431,491
Average daily attendance.....	405,925
Number of high schools and training schools....	12
High school departments in the Borough of Queens	6
High school departments in the Borough of Richmond	3
Total number of teachers (high school).....	680
Average attendance	14,590
Number of corporate schools and societies (Manhattan)	17
Number of corporate schools and societies (Brooklyn)	11

Total corporate schools and societies.....	28
Number of teachers in corporate schools.....	560
Number of pupils in corporate schools.....	19,829

This summary is not presented (as is shown above) in tabular form and is the only one given of educational service rendered in high schools, training schools, elementary schools and other schools under the jurisdiction of the Board. No separate summaries are given pertaining to the several classes of schools. The detailed exhibits which follow contain nothing but schedules of registration and average attendance, and in this the classification is by individual schools and boroughs. To show the character of the exhibit, the following excerpt is given:

Public School Department	Register July 31, 1902	Average Attendance for year	Public School Department	Register July 31, 1902	Average Attendance for year
56 P. D.	586	626	77 B. D.	1,415	1,462
57 G. D.	856	743	77 G. D.	1,371	1,347
57 P. D.	1,460	1,577	78 G. D.	959	810
58 B. D.	868	758	78 P. D.	672	735
58 P. D.	740	749	79 B. D.	1,041	903

Whatever may be said of a showing of this kind in the report of the Superintendent of Schools to the Board it is submitted that the general summary exhibited and the nineteen solid pages of detailed statistics such as above referred to are not sufficient information to enlighten the officer or to satisfy the inquiry of a taxpayer as to the educational and administrative public service rendered by the Department of Education of the

Defects in
Report of
Educational
Service Rendered

City of New York. It is submitted that in the detailed statistical subjects treated, the content is not sufficient, and further, that the form of presenting these statistics is not such as to be readily understood and grasped. In other words, that the report in so far as it attempts to represent **service rendered** is deficient in **content** as well as to **form of presentation**.

The objection is often urged that the benefits of destructive criticism are lost by reason of the fact that no accompanying suggestion is made for improvement. In this relation, however, it is to be remembered that constructive criticism and suggestion should flow from a more exact knowledge of records and of conditions present than may be had from the report itself, which is made the subject of the foregoing strictures. But certain general topics of interest may be pointed out from a knowledge of the law governing the organization of schools and from a general understanding of the nature of the service rendered. By provision of charter (Sec. 1069), power is expressly conferred on the Board of Education to establish and conduct the following classes of instruction:

<p>Subjects for Report on "Educational" Service Found in the Law</p>
--

- (1) High Schools and Training Schools for Teachers.
- (2) Elementary Schools (in addition to regular grade schools).
 - (1) Kindergartens.
 - (2) Manual Training Schools.
 - (3) Trade Schools.
 - (4) Truant Schools.
 - (5) Vacation Schools.

- (6) Evening Schools.
- (7) Special Classes.
- (8) Free Lectures.

It appears from the financial and other sections of the report of the Board, and from the report of the Superintendent of Schools, that these several classes have been established and are being conducted. In addition to the above enumerated classes of instruction, the law (Charter, Sec. 1152) has also recognized certain private schools as a part of the educational system of New York. It is further to be noted that still another class, viz., instruction conducted in what are known as recreation centers, is being given. Without attempting to prescribe forms or schedules, it may be consistently urged that the public, as well as responsible officers and agents, would be interested in having well-digested information presented (in statistical summary and in subsidiary schedules and exhibits) showing the service which is being performed in the several classes and departments of instruction and that this information be reduced to such a basis that comparison may be instituted for the purpose of determining the relative educational efficiency of each.

Still another branch of inquiry as to service rendered is found in the **general administration** of the Department, at the head of which is the Board of Education itself. To give conciseness to the suggestion, the textual treatment of this branch of departmental activity might be preceded by a tabular statistical summary of the main facts and conclusions reached. Without claiming for the form conformity to the exact need, schedule C is suggested for the purpose of illustrating the character of exhibit referred to (page 25, first paragraph).

**Subjects
for Report on
Administrative
Service**

EXHIBIT C.
**STATISTICS OF SCHOOL OPERATION—GENERAL
 ADMINISTRATION.**

	YEAR						
	1897	1898	1899	1900	1901	1902	1903
BOARD OF EDUCATION:							
Members of the Board.....							
Subordinate Officers of the Board, Male.....							
Female.....							
Clerks and Stenographers, Male.....							
Female.....							
Office Attendants, Male.....							
Female.....							
Janitors and Caretakers, Male.....							
Female.....							
Total Num. Empl. in the Gen. Offices, Male..							
Female.....							
Total.....							
DEPARTMENT OF SUPPLIES:							
Officers and Assistants, Male.....							
Female.....							
Stock Clerks, etc., Male.....							
Female.....							
Caretakers, Male.....							
Female.....							
Total in Dept. of Supplies, Male.....							
Female.....							
Total.....							
SUPERINTENDENCE OF BUILDINGS:							
Superintendent and Assistants, Male.....							
Female.....							
Clerks and Stenographers, Male.....							
Female.....							
Janitors, Male.....							
Female.....							
Caretakers, Male.....							
Female.....							
Carpenters, Electricians & Skilled Men.....							
Other Laborers.....							
Total under Super. of Buildings, Male.....							
Female.....							
Total.....							
Total Employed in Gen. Admin., Male.....							
Female.....							
Total.....							

In the literary presentation of subjects of "service," all of these several relations indicated might be illuminated and enlarged upon by subsidiary schedules and such exhibits as might be necessary to give public confidence in the result obtained or to furnish the detailed information required as a basis for administrative discretion and critical judgment.

Content of the Report of the Board of Education Pertaining to Physical Equipment Provided for School Purposes

The only part of the report of the Board of Education which deals with school equipment is found in the reports of subordinate officers and in the schedules of sites and buildings. Of these no digest is made and no co-ordination is attempted by the Board. In the report of the Superintendent of School Buildings is found much of interesting data; this, however, is ill-digested and has no summary which will catch the eye and quickly convey intelligence as to the physical aspects of the educational plant. In another section a report is found giving a list of school sites which have not been improved. But the best digest that can be made from the data here given leaves much lacking that is necessary to a proper understanding of equipment and leaves the reader without any information from which judgment may be made as to the fidelity of official custodians of property intended for public use. **Neither is there any information which will admit of a conclusion with reference to adequacy of equipment and comparison with equipment needs.**

<p>Defects in Report as to Equipment</p>

As before suggested, there are two distinct purposes pertaining to education for which the property of the city under control of the Board is used. These purposes

may be described as: (1) General Administration; (2) Superintendence and Instruction. There are, moreover, at least three distinct classes of physical property to be accounted for, viz.: (1) Land for sites and playgrounds; (2) buildings and permanent improvements; and (3) furniture, apparatus, etc. If, therefore, an attempt is

<p>General Subjects of Interest with Reference to Equipment</p>
--

made to represent the several classes of property used for the several purposes suggested, it would be necessary to make a showing, statistically or otherwise, of the lands, buildings, and properties employed for administration purposes; and of the lands, buildings and properties employed for superintendence and instruction. In representing further the properties employed for superintendence and instruction still other sub-classifications might be made which would show the properties and equipment used by the supervising staff and those in use by teachers and pupils. Some such representation might also be made with respect to prospective buildings, or those in the process of erection or for the erection of which some definite provision has been made (as that contained in the published report). By way of still further illuminating the textual discussion, the properties and equipment used for purposes of instruction might be classified according to the character of the several kinds of school using them.

A classified statement of equipment such as that indicated, however, cannot be made of highest administrative use, and will not give to the public the best information, unless the general statistics are reduced to units of comparison. Among numerous units of comparison might be mentioned floor space occupied per student; cubic yards of air space of rooms occupied per student;

text-books and supplies furnished per student; etc., arranged according to schools and classes of schools. Would not such facts be of distinct administrative advantage in judging physical conditions pertaining to health, comparative cost of heating, lighting, caretaking, repairs and replacements, etc.? The establishment of units of comparison would also be necessary to a popular estimate of official ability in administrative and official custodianship and fidelity with reference to text-books, supplies, etc. To illuminate a discussion of properties and equipment an exhibit might be made of sites owned

**Should Establish
Units of
Comparison**

and sites leased, building sites improved and unimproved, of temporary buildings compared with permanent buildings, air space contained in each class per student, etc.,

etc. The floor and air space occupied for administrative and supervising purposes as compared with the space occupied for teaching purposes might also be brought into comparison. Various summaries and exhibits might be suggested to throw light on the problem of relation of physical equipment to service rendered, and also to furnish a basis for judgment with respect to administrative economy and use of property. The suggestion here as before is, not that the particular subjects above mentioned should be taken for illumination in reports, but, first, that whatever data might be considered of importance, the Board is in a position to obtain the same at small expense, and, secondly, that it has a duty to report them to the chief executive officer of the city and through him to the public.

Content of the Report as to Financial Operation and Financial Results

Among the most important divisions in a report of any department of municipal government is that which reflects financial relations and results. It is these relations that are first brought home to the taxpayer and to the municipal corporation at large. It is the financial side of operation which causes the citizen to ask concerning relations of cost to service rendered and economy of administration. It is financial interest, also, which institutes inquiry as to proprietorship and as to the fidelity of officers and agents in the administration of public properties and in the creation of corporate liabilities. A report which attempts to reflect these results, therefore, should collect the financial data of administration around three principal categories, viz.: (1) Categories of economy of administration; (2) categories of corporate proprietorship; and (3) categories of fidelity of officers and agents. Turning again to the report of the Department of Education for these results we find it **deficient in content** as well as **difficult to understand**. From the report under review, **little or no information** can be obtained as to relations of **administrative economy**. The report reflects **no basis for comparison of administrative cost among the several departments or among the several classes of institutions and departments of instruction**. As a matter of expense, it may be proper to ask, **What are the expenses incurred for instruction? What are the expenses incurred for general administration? What are the miscellaneous general expenses? And in making a showing of the expenses incurred for instruction it would be proper to inquire, What are the**

<p>Defects in Financial Report</p>

expenses of instruction within the several classes of schools and departments?

Inquiries of this kind are necessary, not only for the purpose of instituting a comparison of expenses with revenue and appropriations, but also that the **experience of one year may be aligned with the experience of another year**. As a further test for administrative economy, a unit of cost per pupil may be established to get at the relative expense of instruction within the several groups

or departments. In making inquiry as to the expenses of general administration, it is proper to know what is the relative cost of maintaining the Board itself, and of the general administration of the Departments

**Absence of
Comparative
Tables
of Cost**

of Supplies, of Building Superintendents, of janitor service, etc. So, too, in making inquiry as to **miscellaneous or general expenses**, it may be of advantage to know the cost of heating and lightning per cubic unit; of caretaking per square unit, etc., etc. In the exhibit made of the amount of fuel used, while the number of tons and pounds used in each building and the total cost are reported, there is **no statement showing the prices per ton—the only intelligible key to a financial statement of a fuel account**. Furthermore, the statements made in the report of janitor service, while long and given in detail as to the amounts paid to each person, contain no showing as to whether this amount is for salary or for some other purpose. Judging from the amount paid to each, in some instances running as high as \$2,000 or \$4,000, it is to be assumed that these in part are statements of moneys distributed through the person named. Classification is desirable that will not only show the several important items of cost, absolute and comparative, in total and by

unit, but will also exhibit such relations as sinking fund requirements, and other current charges for which revenue contribution should be made.

Another subject for inquiry that comes properly within the term "economy" is to be found in an account and final showing of revenues provided for the purpose of meeting costs of administration, etc. As to this, the report made is inadequate. Section 226 of the charter provides for departmental estimates for the ensuing year. It further provides (Sec. 1064, subsequently amended) for a tax the minimum amount of which shall not be less than three mills. Another provision is that the departmental estimate shall go before the Board of Estimate and Apportionment, where the final budget shall be determined. None of these financial relations is shown in the published report. The constitution, the statutes of the State of New York, and the charter further provide for income to the schools of the city for the "common school fund," the "literature fund," the "United States Government deposit," etc., and other funds, and yet no representation is made in the published report as to these. The charter provides (Sec. 1066) for the sale of supplies not needed and not to be used, and for the application of the money so received for current use to the special fund of the borough in which the supplies are sold. The only representation of revenues accruing to the schools is under the term and title "appropriations"—which should not be regarded as coterminous with "revenues."

<p>Statements of Revenues Defective</p>

All expenses of the Board must be paid by warrant, and this warrant must be reduced to controlling record; therefore, the records and report of the Board of Education and the City Comptroller should be in agreement.

From an examination of the two reports, it will be found that in the general financial statement for the year ending December 31, 1902, there is scarcely an item of financial summary in agreement. Nor are the general balances the same. Only four items of the general summary of the "special school fund," for example, are in accord, whereas fifteen of them are out of accord. The balance of appropriations remaining unexpended as represented by the Board of Education is \$380,109.49, while according to the published report of the Comptroller for the same date the balance is \$1,531,947.78.

**Out of Harmony
with Statements
of Comptroller**

Without attempting to do more than illustrate the character of showing that might be made in a final summary exhibiting relations of administrative economy, and not even attempting to bring the sub-titles into harmony with the existing institution, the following suggestion is offered:

EXHIBIT D.

COMPARATIVE FINANCIAL STATISTICS.

I. STATISTICS SHOWING RELATIONS OF ECONOMY—
EXPENSES INCURRED.

	YEAR						
	1897	1898	1899	1900	1901	1902	1903
EXPENSES INCURRED FOR SUPERINTENDENCE AND INSTRUCTION:							
Salaries of City Supt., Asso. City Supts., Dist. Supts., etc.....							
SALARIES OF TEACHING STAFF:							
DAY SCHOOLS:							
Training Schools.....							
High Schools.....							
Elementary Day Schools.....							
Evening Schools.....							
Vacation Schools and Recreation Centers							
Cost of Lectures, etc.....							
Total Cost of Instruction.....							
EXPENSES INCURRED FOR GENERAL ADMINIS- TRATION:							
Expenses of Bd. of Ed. and General Admin.							
Officers and Offices.....							
Salaries and Admin. of Dept. of Supplies....							
BUILDING SUPERINTENDENCE:							
Supt. of Bldgs. and Gen. Office Exp.....							
Janitors.....							
Caretakers.....							
Miscellaneous							
Total General Administration.....							
MISCELLANEOUS GENERAL EXPENSES:							
School Supplies Used.....							
Fuel and Light.....							
MAINTENANCE AND REPAIRS:							
Buildings and Grounds.....							
Furniture and Fixtures.....							
School Books.....							
Apparatus.....							
Other Miscellaneous.....							
Total Miscellaneous General Expenses.....							
Total Expenses Incurred during Fiscal Year...							

EXHIBIT D.

COMPARATIVE FINANCIAL STATISTICS.

II. STATISTICS SHOWING RELATIONS OF ECONOMY—
REVENUES ACCRUED.

	YEAR						
	1897	1898	1899	1900	1901	1902	1903
Dept. Estimates for the Ensuing Year, §226....							
Property Basis for Apportionment and Appropriation for Schools, §1064.....							
Min. Amt. of School Approps. under the Law, §226.....							
ESTIMATES OF BOARD OF ESTIMATES AND APPORTIONMENT, §226.							
General Fund.....							
Special Fund.....							
Total.....							
REVENUE FROM TAXATION AND APPROPRIATION BY BOARD OF ALDERMEN, §226.							
General Fund.....							
Special Fund.....							
Total.....							
AMOUNT ACCRUING FROM THE STATE AND OTHER FUNDS:							
Com. School Fd. Cons. IX, §3 and Statistics..							
Liter. Fd. Cons. IX, §3 and Statistics.							
U. S. Gov. Deposit, IX, §3 and Statistics....							
OTHER REVENUES ACCRUING DURING THE YEAR							
Sale of Supplies for Benefit of Sp. Fd., §1066.							
Miscellaneous.....							
Total Rev. Accruing for Fiscal Year.....							
Revenue Surplus over Expenses Incurred . . .							
Amount of Appropriations Lapsing at the End of Year.....							
Amount of Revenue Surplus Remaining for School Purposes.....							
Deficit (if the Exp. exceed the Revenues).....							

III. STATISTICS SHOWING RELATIONS OF ECONOMY— COMPARISON OF SERVICE RENDERED TO COST.

	YEAR						
	1897	1898	1899	1900	1901	1902	1903
AVERAGE COST OF GENERAL ADMINISTRATION PER PUPIL PER YEAR:							
Bd. of Education and Gen. Officers.....							
Administration of Dept. of Supplies.....							
Building Super. and Care-taking.....							
Average of Total.....							
MISCELLANEOUS GENERAL EXPENSE AVERAGE PER PUPIL PER YEAR:							
School Supplies.....							
Fuel and Light.....							
Average Total General Expense.....							
MAINTENANCE AND REPAIRS, INCLUDING DEPRECIATION:							
Buildings and Grounds.....							
Furniture and Fixtures.....							
School Books and Libraries.....							
Apparatus.....							
AVERAGE COST OF INSTRUCTION PER PUPIL PER YEAR:							
General Superintendence.....							
High Schools and Training Schools.....							
Evening Schools.....							
Vacation Schools.....							
ELEMENTARY DAY SCHOOLS:							
Grade.....							
Manual Training.....							
Nautical.....							
Truant.....							
Average Total Elementary Schools.....							
Average Cost of Lecture p. Pupil p. Hour....							
Aver. Cost of Play Gr. p. Pupil p. Year.....							

In offering suggestions as to schedules for final summaries of relations of economy, the writer is aware of the fact that no definite formulation could be made for statistical representation of results except at a very large cost to the Department, unless the accounts of the Department be kept in such a way that the footings of controlling items might be drawn from the books themselves without recasting and without statistical research. While from the character of the report made it may be inferred that the several categories of information suggested might not be readily answered from the books, the conclusion is ventured without fear of controversy that a report containing a statistical statement having reference to the relations of economy here indicated is necessary as a means of enlightening the public and giving to the administration a basis for more intelligent control.

**No Additional
Cost if Books are
Kept to Give
Results Wanted**

In the report of the Board of Education little or no attempt is made to give any data with reference to financial relations of proprietorship. In justification of this, the fact may be urged that the Board is simply an administrative trustee, while under the charter (Sec. 1055) the proprietorship of school properties is in the City of New York. On the other hand, the Board under the same statute, being made trustee for these properties and being the custodian by whom the properties are held, is in duty bound to render to the City of New York, the *cestui qui trust*, a report of its trusteeship. The published document under review being made for the purpose of representing the Board in all of its relations, proprietary assets and pro-

**No Statement
of Assets and
Liabilities**

prietary liabilities of the city on account of its schools might properly be exhibited in its financial statements. Without this, many important school relations may not be understood. Even if such a report were exhibited by the Comptroller of the City of New York, still it would be proper for the Department to include as a matter of completeness a showing of assets and liabilities. Still more imperative is such a demand when no well-digested and classified statement is found in other reports.

The general administrative needs for the keeping of asset and liability accounts are two: (1) That the data may be at hand for determining whether adequate allowances are being made for expenses to keep the properties in repair and to maintain the educational plant, thereby protecting the city against future expenditure for past use, and (2) as a means of recording the fidelity of agents

<p>Uses to be Made of Such Statements</p>
--

into whose hands funds and properties are placed for use and safekeeping. Other incidental relations may be shown. For the purposes of the Board, the City Chamberlain may be considered as a fiscal trustee. For the purpose of obtaining the revenue necessary to carry on schools the Board of Estimate and Apportionment and the Board of Aldermen may be considered as agents who have a duty to perform; guide to judgment as to whether they have complied with the law and exercised proper discretion can come only from a complete financial statement. All funds belonging to the schools and which are to be administered by the Board of Education are to be kept by the City Chamberlain and disbursed by him. The report contains no such information as will show whether either the City Chamberlain or the Board have properly performed the duties imposed by law in making provision

for school revenues and dispensing school funds. Again, for the purpose of obtaining the funds provided under the revenue measures above referred to, the several departments of government having charge of the collection of taxes, the collection of funds apportioned to the city by the State, etc., stand in fiduciary relation. No showing is made as to these. Quite an extended showing is made of the work of the Department of Supplies, but no classified or systematized result is given which will bring these into comparative relation, or which will exhibit to the public official fidelity.

Again attention is called to the fact that this communication is based on an examination of the report of the Board of Education, and of the Law under which the schools are operated; it does not assume any knowledge either of accounts kept or of peculiar conditions existing, all of which must be brought to view before arriving at a final result. The criticisms and suggestions made proceed, rather, from a consideration of the purpose of a report in a public corporation of such size as to make a public statement necessary, and of the duties of officers to give an account of their stewardship. Nor is it to be said that the officer is exonerated from a charge of non-feasance because the public have not made their demands felt in such a way as to compel attention. A statement that a stockholder does not read a report made is no reason to be urged by an officer for not making the report.

Conclusion

But leaving the public demand for information entirely out of the question, the duty of an officer to himself and to all other officers and administrative agents to lay before each other such a digest of activities and results attained within his own branch for the exercise of the best discretion in directing the affairs of a great corpora-

tion is sufficient reason for an intelligent and comprehensive report. At the present time much discussion is current as to the adequacy of appropriations made to maintain the schools; but how can the Board of Education complain at a reduction in their estimates of financial needs if no report is made which would lay the basis for intelligent opinion as to service and service requirements? For a proper consideration of any aspect of administration, a report which embodies an intelligent statement of all the essential facts is necessary. And in making such a report the criterion as to form and content must be the ends for which the branch of the service exists. A report which conforms to this standard, which shows the manner in which the administrative purpose is complied with, will answer both the public and the corporate needs. This is not a purely academic question. In municipal government the demand of the time is for increased efficiency. The impotence of the past has been largely due to lack of well-classified and well-digested information. Given this in the form of published reports, and the largest and most complicated municipal corporation may lead in measures of administrative reform.

Respectfully submitted,

FREDERICK A. CLEVELAND.

30 Broad Street, New York.

March 1, 1904.

THE STATE UNIVERSITY OF IOWA

NEW YORK ASSOCIATION FOR IMPROVING
THE CONDITION OF THE POOR

105 East 22d Street, New York City.

Gentlemen:—

In reply to your request for an opinion, as to the statistical technique of the reports of the Board of Education of the City of New York for the year 1902 and the Superintendent of Schools, I would submit the following:

To properly consider the statistical value of a report it is necessary to know the conditions under which the statistician works. It is customary either to give him *carte blanche* to prepare a comprehensive view of the subject, or to limit his inquiry to certain definite lines the writer of the report intends to follow. In this instance, however, not being advised as to these facts it is necessary to base my estimate upon the tables actually presented. It is but fair, however, to the statistician to state as will be apparent to the reader, that he was definitely limited in the scope of his inquiry, and the meagre information found in the tables presented was studied rather than accidental. This is assumed, inasmuch as the Superintendent has not seen fit to discuss many of the problems of vital interest to the schools of the city; and in a similar manner the Board of Education has made no attempt to present expenditures in detail, or give data in such a way as to enable the reader to ascertain definite information as to any line of work carried on by the public schools.

Coming then to the actual work as presented in the volumes above mentioned, I would say that, from a statistical standpoint a report should be judged:

First, by harmony in the tables presented; by this it is understood that portions of the report relating to comparable subjects should be arranged to permit comparison. For example, if average attendance or average registry is made the basis of the regular report it should be the basis in the report of the summer work.

Secondly, by the nature of the tables presented.

(a) The table should be a unit—should set forth a single set of facts closely related—no extraneous matter should be incorporated.

(b) It should permit easy judgment—some method should be used to enable the reader to obtain the information intended; this may be done by the use of the medium, the mean, the average or by simple percentage. The latter is perhaps to be preferred, as it is readily comprehended by the average reader. Naturally totals should in all cases be given, as they aid judgment of the one scrutinizing the report.

(c) It should be mathematically correct. Naturally proofreading errors are not to be considered under this head; with all due care such errors will almost invariably occur. The percents, however, should foot to one hundred and numbers added should be like numbers. It should be understood that the sum of several averages will not produce a true average of the given numbers unless the facts be the same throughout.

Using these principles as a basis the tables in the report of the Superintendent of Schools cannot be said to be harmonious. Data given in the work of the schools during the year do not appear in the report of the vacation and night schools, although the work pursued has

many points in common. Even comparative enrollment is left in doubt by the use of terms "net enrollment" and "average register" as compared with "total enrollment" and "total register."

The chief criticism to be made, however, is that the tables do not permit of easy judgment. A reader is in all cases obliged to study to determine the point the statistician is attempting to make, and not only to study, but he is obliged further to make several computations to ascertain the facts for himself. Almost no use has been made of percentages, totals are often omitted, and in at least one case where given are misleading. This case is on pages 28-9, relative to school sittings. A total of the sittings in buildings opened in certain portions of the year and buildings "contracted for but not commenced" is given. The idea is that 31,630 elementary school sittings are either made or being arranged for within a given period. It would be proper to go further, if thus far, and include the probable sittings that would probably be upon sites under condemnation at the present time, or probably be condemned in the near future. A table on page 33 compares net enrollment and population, and discovers that 15.4 per cent. of the population are in the schools, a figure that means absolutely nothing, inasmuch as the age class is not considered, without which no conclusion as to the efficiency of the schools in reaching the pupils can be drawn or an idea of the magnitude of their work be obtained. The higher the age class the lower the percentage, and vice versa. Yet on page 133 a table is given in which the number of pupils of school age is stated. If the percentage were based on this number rather than on the total population the work of the schools would be better shown.

A good illustration of failure to use methods that

will make for the knowledge of the reader is shown on page 39. No column is given for the totals and the per cents., while stated in the text, are not placed before the eye. If the table for the several kinds of classes and the percentages were given in the same manner that they are given for the several classes of schools there mentioned, a valuable point would have been made clear. Likewise as to sex of pupils in the table on the lower half of the page. No cross percentages have been placed and no effort has been made to show the proportion of boys and girls in attendance. This is one of the questions frequently asked, and but little additional work would have been required to furnish the necessary information. The above will indicate the principal criticism to be made. Other illustrations are not wanting, but it is unnecessary to enumerate further.

Summary tables are lacking. The number of pupils in attendance in the boroughs in the various schools may be found by searching through the individual tables, but no summary is made from which one may get a comparative statement for a series of years, or even for the several boroughs for the period covered by the report. For example, the report of the Superintendent in charge of recreation centers, vacation schools and playgrounds, gives a lengthy statement of the total enrollment and average attendance of the schools in the several boroughs, but no totals are found at the end of the columns, and in no place is the work summarized.

Turning to the report of the Board, similar criticisms may be made. The tables given are lengthy enumerations of items for which expenditures were made, but at no point is there a table that will permit an easy comparison of the several boroughs. A reader in examining the report can only by excessive labor determine whether

expenditures are increasing in a certain line or diminishing. It is entirely feasible to make a comparative statement that would show exactly the cost of the several items in the several boroughs for a series of years, but instead we find a great enumeration of items meaningless to the average reader and almost fruitless to the earnest searcher after truth.

Respectfully submitted,

W. R. PATTERSON.

Iowa City, Ia.,

September 29, 1904.

MAR 23 1905

EPOCHS OF ADVANCE

- 1843 Organization
- 1845 Initiation of improved housing studies
- 1848 Distribution, among capitalists and builders, of plans for model tenements
- 1851 Projection N. Y. Juvenile Asylum, and founding of DeMilt Dispensary
- 1852 Founding of the Northwestern Dispensary
A public washing and bathing establishment, built at a cost of \$42,000
- 1855 Workingmen's Home, built at a cost of \$90,000
- 1856 A social, moral, statistical census of certain sections of New York City
- 1857 Special investigations regarding cellar residences, defective dwellings, sewerage and filthy streets
- 1860 Popular public lectures on hygiene and sanitation
- 1862 Founding of the Society for the Relief of the Ruptured and Crippled
- 1864 Legislation preventing adulteration and traffic in impure milk
- 1865 Special sanitary measures to counteract the cholera epidemic
- 1866 Absorption into homes of 10,000 soldiers and sailors disabled in the war
- 1869 Projection of improvements in city market, wharves, and piers, which menaced public health by defective sewerage
- 1878 A Committee of Public Hygiene co-operating with the Board of Health in tenement-house inspection
- 1879 Employment of paid visitors instead of volunteers
- 1880 Transfer of the central office from Bible House to 79 Fourth Avenue, where the Charity Organization Society was given its first home
- 1886 Opening of a Sewing Bureau for employment of women at their homes
- 1890 Ocean parties to West Coney Island
- 1891 People's Baths, 9 Centre Market Place, built at a cost of \$28,000
Removal of headquarters to United Charities Building
- 1894 Vacation Schools started. Six in 1895 and 1896, ten in 1897
- 1895 Cultivation of vacant city lots by the unemployed
Cooper Union Labor Bureau established
- 1896 Formation of the Improved Housing Council, which organized The City and Suburban Homes Company (capitalized at \$1,000,000)
- 1897 Hartley House Social Settlement, established at 409-411-413 W. 46th St.
- 1898 Work for motherless infants begun with S. C. A. A.
- 1902 Appropriation by the city of funds to build three public baths in the Borough of Manhattan through the efforts of this Association
- 1903 Longer Fresh Air Season
- 1904 Opening People's Baths, Milbank Memorial, 325-327 East 38th Street
Seaside Tent Camp—First American experiment in salt air treatment of little children suffering from Non-Pulmonary forms of Tuberculosis
In tents June 6 to October 31, continued for winter of 1904-1905 in Service Building at Sea Breeze
- 1905 Communication to Board of Education relative to method of correlating educational and administrative statistics. To be followed by illustrated compendium on bathing facilities in New York City

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