

**HANDBOOK OF INSTRUCTIONS FOR
RECORDING DISBURSEMENTS FOR
SCHOOL PURPOSES, IN
ACCORDANCE WITH THE UNIFORM
SYSTEM PRESCRIBED BY THE UNIVERSITY
OF THE STATE OF NEW YORK**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649165933

Handbook of instructions for recording disbursements for school purposes, in accordance with the uniform system prescribed by the University of the state of New York by Hiram C. Case

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Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

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HIRAM C. CASE

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FOR

RECORDING DISBURSEMENTS

FOR SCHOOL PURPOSES

IN ACCORDANCE WITH THE UNIFORM SYSTEM
PRESCRIBED BY THE UNIVERSITY OF
THE STATE OF NEW YORK

COMPILED BY
HIRAM C. CASE
Chief, Statistics Division
New York State Education Department

Price, 50 cents

UNIV. OF
CALIFORNIA

1916

C. F. WILLIAMS & SON, INC.

ALBANY, N. Y.

LB2830
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In presenting this book of instructions I wish to give due credit for valuable suggestions and criticisms to,—

The committee of superintendents composed of superintendents Weet of Rochester, Burdge of Wells, Blair of Schenectady, Shear of Poughkeepsie and Engelhart of Dunkirk.

To Dr. Geo. D. Strayer of Teachers College, Columbia University, and Mr. Ralph Bowman of the Rochester Bureau of Municipal Research.

To Dr. P. P. Claxton, United States Commissioner of Education.

To the committee appointed by the National Association of School Accounting Officers, consisting of August Hiller of Pittsburgh, Pa., L. C. Powers of Philadelphia, Pa., W. J. Flynn of Erie, Pa., and Hiram C. Case of Albany, N. Y.

To William A. Averill, Inspector in Elementary Education and Wallace E. Bartholomew, Inspector of Commercial Schools, both of the New York State Education Department.

HIRAM C. CASE

Chief, Statistics Division

New York State Education Department

TO MRU
ANNOUNCING

UNIFORM CLASSIFICATION OF SCHOOL EXPENDITURES

The books to be kept in this system are a voucher register, a cash book and a ledger. The voucher register will contain a record of every bill to be paid and will show the ledger account to which it belongs. It will, therefore, serve as the controlling account for the ledger.

The cash book will contain a record of all receipts and payments. The form of the cash book should be headed as follows:

Dr. CASH BOOK					
Date	From whom received	Purpose	Amount		

CASH BOOK							Cr.
Date	To whom issued	Check number	Amount paid	Discount	Deducted for retirement fund	Total	Voucher number

In the first money column, headed "Amount Paid," should be entered the actual cash payment. The column headed "Discount" is to be used in cases where firms give a discount for paying bills within a certain number of days. The actual amount paid plus the discount should equal the amount of the bill, which amount should be entered in the fourth money column headed

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"Total." The third money column is headed "Deducted for Retirement Fund." When entering payments for teachers' salaries the actual amount paid should be entered in the column headed "Amount Paid," the amount to be deducted for the retirement fund in the column headed "Deducted for Retirement Fund" and the total of the two in the column headed "Total." If this work is correctly done, the difference between the receipts on the debit side of the cash book and the entries in the column headed "Amount Paid," on the credit side of the cash book, will always equal the cash balance on hand. In reporting expenditures, however, the amount entered in the column headed "Total" should always be reported. After making a report the cash book should be balanced with the total column by entering the total of the discount column and the column headed "Deducted for Retirement Fund" on the receipt side of the cash book as receipts.

The ledger will show the distribution of all expenditures. Ledger accounts will be kept with each of the following general classes into which expenditures have been divided, namely: GENERAL CONTROL (Regulative and Executive Service); INSTRUCTIONAL SERVICE (Supervision and Teaching); OPERATION OF SCHOOL PLANT; MAINTENANCE OF PLANT (Upkeep); FIXED CHARGES; DEBT SERVICE; CAPITAL OUTLAY (Acquisition and Construction); AUXILIARY AGENCIES AND SUNDRY ACTIVITIES. Separate ledger accounts should be kept with each activity to which these divisions apply. For example, under "Instructional Service," ledger accounts should be kept with: Elementary Instruction, Secondary Instruction, Vocational Instruction, Evening School Instruction, Open-Air School Instruction, Training School Instruction, Truant School Instruction, etc. So, under "Operation of School Plant" or "Maintenance of School Plant," ledger accounts may be kept with each school building.

In the large cities which have office buildings separate and independent from any school building, a separate ledger account should be kept for the office building under the head of each "Maintenance of School Plant" and "Operation of School Plant," and the total of the entries made in these two ledger accounts will answer item six on the annual report.

Cities which use special blanks for requisitions and orders will find it greatly to their advantage to provide, on these forms, spaces for indicating the location (office, department or building) and the function of each payment. This will aid in distributing the expenditures on the voucher jacket when the invoices reach the clerk.

The method of procedure in keeping these books should be as follows: When a bill is received by the clerk it should be checked to verify its accuracy. It should then be attached to one of the voucher jackets. On the voucher jacket it will be noted that each separate subdivision under the several ledger accounts is numbered. The number before the hyphen relates to the ledger form, the number after the hyphen relates to the column on that form. If the bill contains items that properly

come under different ledger accounts the items should be marked on the bill by placing before each the number showing the ledger form and the column in the ledger form to which it is to be posted.

The aggregate of items bearing the same numbers should then be entered on the voucher jacket in its appropriate place. The sum of the totals of all the ledger accounts thus represented should equal the total of the bill. For example, on a bill there are three items that are classified as janitor's supplies. The number of janitor's supplies on the jacket is 4-5; the number 4-5 should, therefore, be placed before each of these items on the bill and the sum of the three items thus marked should be entered on the jacket after the line numbered 4-5. If there were also on this bill three items of materials to be used in repairing the building these would be numbered 5-2 and the sum of the three items thus numbered would be placed on the voucher jacket on the line marked 5-2. If the work is correctly done the total entries on the voucher jacket will equal the total of the bill. Next enter in the voucher register in the first money column the total of the bill and then in the subsequent columns the total shown on the voucher jacket under each ledger form. If several ledger accounts are to be kept with any one class of expenditures the sum as entered on the voucher jacket should again be subdivided to meet this classification, as, for example: Under "Instruction" the several subdivisions should again be divided to conform to the number of ledger accounts kept under this head as, elementary instruction, secondary instruction, vocational instruction, etc.

A special blank form 10 is provided for distributing expenditures among several ledger accounts when separate ledger accounts are kept with different activities. When paid, entry should be made in the cash book as called for by the several headings. The items posted to each of the ledger accounts as they have been distributed on the voucher jacket and the voucher should be marked paid in the voucher register. The voucher should then be filed in its numerical order with paid bills.

In cities where the original bill is required to be kept in the comptroller's office, all bills should be rendered in duplicate, so that a copy may be filed in the superintendent's office also.

The following form for reporting expenditures at the close of the school year 1916-17 has been definitely agreed upon by the United States Commissioner of Education at Washington, the Commissioner of Education for New York State, the committee appointed by the New York State Association of School Superintendents to consider the question of uniform accounting, the committee appointed by the National Association of School Accounting Officers to investigate the matter and by the chairman of the National Education Association committee on standards and tests for measuring the efficiency of schools and school systems. Dr. P. P. Claxton, United States Commissioner of Education, said: "This form of report has been approved by the United States Commissioner of Education. The financial schedules of the United States Bureau of Education may be filled in either by copying these schedules directly or by making easy combinations as

explained in the schedules of the United States Bureau of Education." The reports to both Washington and Albany will be exactly identical and in the following form:

PAYMENTS

EXPENSES (Cost of Conducting School System)

EXPENSES OF GENERAL CONTROL (Overhead Charges)	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
<i>Business Administration</i>				
1 School elections.....	2-1			
2 Board of education and secretary's office (Code).....	2-2 2-3			
3 Finance offices and accounts (Code).....	2-2 2-3			
4 Offices in charge of buildings and supplies (Code).....	2-2 2-3			
5 Legal services (Code).....	2-2 2-3			
6 Operation and maintenance of office buildings.....	Forms 3 & 4			
7 Other expenses of business control.....	2-6			
<i>Educational Administration</i>				
8 Office of Superintendent of Schools (Code).....	2-7 2-8			
9 Enforcement of compulsory education, truancy laws and census enumeration.....	2-10 2-12			
10 Other expenses of educational control.....	2-14			
TOTAL EXPENSES OF GENERAL CONTROL..				

EXPENSES OF INSTRUCTION DAY SCHOOLS	LEDGER COLUMN	TOTAL	ELEMENTARY	SECONDARY	NORMAL	VOCATIONAL	SPECIAL
<i>Supervision</i>							
11 Salaries of supervisors of grades and subjects.....	3-1						
12 Other expenses of supervisors.....	3-2						
13 Salaries of principals.....	3-3						
14 Salaries of principals' clerks and office assistants.....	3-4						
15 Other expenses of principals' office.....	3-5 3-6						
16 Other expenses of supervision.....	3-8						
<i>Teaching</i>							
17 Salaries of teachers.....	3-9						
18 Textbooks.....	3-10						
19 Other supplies used in instruction.....	3-11						
20 Other expenses of instruction.....	3-14 3-12						
Total Expense of Instruction for Day Schools.....							

EXPENSES OF INSTRUCTION NIGHT SCHOOLS	LEDGER COLUMN	TOTAL	ELEMEN- TARY	SECOND- ARY	NORMAL	VOCA- TIONAL	SPECIAL
<i>Supervision</i>							
21 Salaries of supervisors of grades and sub- jects.....	3-1						
22 Other expenses of supervisors.....	3-2						
23 Salaries of principals.....	3-3						
24 Salaries of principals' clerks and office assistants.....	3-4						
25 Other expenses of principals' office.....	3-5 3-6						
26 Other expenses of supervision.....	3-8						
<i>Teaching</i>							
27 Salaries of teachers.....	3-9						
28 Textbooks.....	3-10						
29 Other supplies used in instruction.....	3-11						
30 Other expenses of instruction.....	3-14 3-12						
Total Expense of Instruction for Night Schools.....							
TOTAL EXPENSES OF INSTRUCTION.....							

EXPENSES OF OPERATION OF SCHOOL PLANT	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
31 Wages of janitors and other employees..	4-1			
32 Fuel.....	4-2			
33 Water.....	4-3			
34 Light and power.....	4-4			
35 Janitors' supplies.....	4-5			
36 Other expenses of operation of school plant (Code).....	4-6 4-7			
	4-11			
TOTAL EXPENSES OF OPERATION OF SCHOOL PLANT.....				

EXPENSES OF MAINTENANCE OF SCHOOL PLANT	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
37 Repair of buildings and upkeep of grounds (Code).....	5-1 5-2			
38 Repair and replacement of equipment (Code).....	5-3 5-4			
	5-5 5-6			
39 Other expenses of maintenance of school plant.....	5-11			
TOTAL EXPENSE OF MAINTENANCE OF SCHOOL PLANT.....				