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The Division of Responsibility in the Financial Administration of Municipal and Independent Schools in New Mexico

Horace P. Brunell

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ADMINISTRATION OF MUNICIPAL AND INDEPENDENT
SCHOOLS IN NEW MEXICO

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HORACE P. BRUNELL

A Thesis
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Requirements for the Degree of
Master of Arts in Education

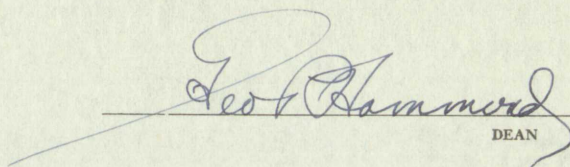
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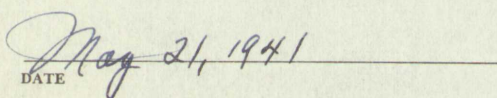
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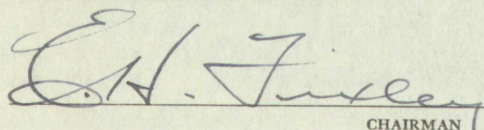
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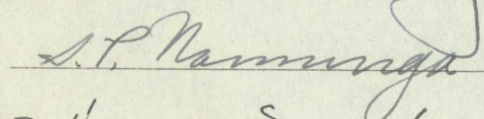
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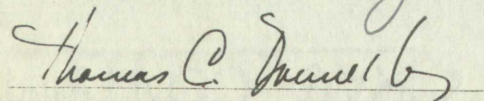

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CHAPTER I

THE PROBLEM AND DEFINITION OF TERMS USED

Throughout the entire country there is a noticeable tendency to charge the superintendent with an ever-increasing responsibility for the financial management of his school. Undoubtedly this is a movement in the right direction and it is strictly in accord with the pronouncements of authorities upon school administration. Since the superintendent is, at least in theory and more and more in practice, the chief executive officer of the school system and as such has the principal responsibility for its successful operation, he should also have responsibility and parallel authority in regard to those functions which make the school possible; that is, the providing and the spending of school funds.

While there is considerable literature dealing with the making of school budgets and the superintendent's part therein, not very much is known as to the degree of authority allowed the executive officer in making expenditures or the devices which successful superintendents use to keep themselves informed as to the amount and nature of the expenditures.

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expenditures on the devices which successful superintendents

use to keep themselves informed as to the amount and

nature of the expenditures.

I. THE PROBLEM

Statement of the problem. It is the purpose of this study (1) to learn as nearly as possible the different procedures followed in the handling of all fiscal items in the municipal schools of New Mexico; (2) to compare those procedures with those recommended by accepted present-day authorities upon financial phases of public school administration; and (3) to make such recommendations as may secure a greater degree of uniformity and increased efficiency in the field of fiscal procedure in the municipal schools of New Mexico.

Importance of the study. A casual survey of public school administration in New Mexico reveals an absence of uniformity in methods of handling the problems involved in local school finance. Such plans as are in use appear to range widely in type. On the one extreme there is the antiquated form in which the superintendent is only a head teacher with no voice whatsoever in questions of finance. At the other extreme are to be found some school systems in which the school boards have become in effect, merely rubber stamps in the hands of the superintendents,--of use only to set a seal of approval upon decisions and acts of their chief executive officer.

The legal authority of the municipal school

superintendent in New Mexico is slight, being in general only such as is delegated to him by the board of education by whom he is employed. The position was given legal status by the School Code of 1923, but only to the extent of empowering the boards of education to employ such an official. The code specified only the minimum qualifications, stating that the superintendent "must be of good moral character and possess a first grade certificate or scholastic standing equivalent thereto."¹

The State Board of Education acting under constitutional authority has stipulated additional qualifications for administrative positions, so that at the present time a candidate for an Administrative Certificate must be (1) a graduate of an approved four-year normal school or college; (2) have a minimum of three years successful teaching experience, two of which must have been in the public schools of New Mexico; and (3) possess a Master's degree or thirty semester hours of graduate work, including a minimum of fifteen semester hours in education pertaining to organization, administration, and supervision.²

¹ New Mexico School Code, 1923, Chapter IX, Section 906.

² Rules and Regulations Governing the Certification of Teachers in New Mexico, adopted by the State Board of Education, effective June 1st, 1940.

In this statement of requirements it is only the qualities of educational leadership that are given attention. The business of school management as one of the duties of school administration falling to the lot of the superintendent is not recognized by the State Board, which is the directing head of state public school system. It is believed that this study, by calling attention to such unevenness of policies in financial administration as may be found to exist, may be of use in bringing about a more nearly uniform procedure in which the respective duties and responsibilities of school boards and administrative heads of various school systems may be established in agreement with the best accepted practice.

It is further believed that such a study may prove of practical value in clarifying practices in New Mexico for those superintendents who have recently come into the state and to those who are beginners in the handling of school administrative problems having to do with the questions of finance.

Delimitation of the study. As nearly as may be, this study deals with financial phases of administration only, although by the very nature of educational administration it is not always possible to divorce the instructional duties of the school head from those duties

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come into the state and for those who are beginning in the
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with the questions of finance.

Limitation of the study. As nearly as may be,
this study deals with financial phases of administration
only, although by the very nature of educational admin-
istration it is not always possible to divorce the
instructional duties of the school head from those which

of a fiscal nature. The study is limited to procedures in municipal schools within the state of New Mexico.

II. DEFINITIONS OF TERMS USED

Municipal school. The term municipal school as used in this study refers to a school in an incorporated city, town, or village having an average daily attendance of one hundred or more pupils. Such schools may be an elementary school only or may comprise both elementary and secondary grades.

Independent school district. Independent school district refers to a district which in fiscal affairs and matters of administration is free from control by the county board of education. These independent districts in New Mexico include Union High School Districts and Rural Independent School Districts. Under this head is rightly included Municipal School Districts also; but in New Mexico the custom prevails of speaking of Municipal and Independent School Districts.

Voucher. As used herein voucher means a sworn statement by a creditor that a sum of money is due the creditor from a debtor school district in payment for goods or services.

Warrant. A warrant is an official paper by which a board of education authorizes the county treasurer to pay out monies in his custody to the credit of the district.

Journal. The journal is a book of original entry-- a continuous story of business transactions in their chronological order.

Ledger. The ledger is the principal book of accounts, being so arranged as to show both debits and credits.

III. SOURCES OF THE DATA

The data used in this study were gathered entirely by questionnaires mailed to the superintendents of the municipal and independent schools in the state of New Mexico. A total of seventy such questionnaires were sent, to which sixty-nine replies were received. The data are based therefore upon a 98.57 per cent return.

IV. METHODS OF PROCEDURE

For the purposes of comparison the data obtained from the questionnaire returns have been arranged in tabular form. There is thus a table corresponding to each of the fifteen main sections into which the questionnaire was divided. However, the order in which

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the data contained in the various tables is discussed does not follow the sequence of the questionnaire.

V. REVIEW OF RELATED MATERIAL

It is only within the past two decades that the public school superintendent has been considered responsible to any very large degree for the financial administration of the school system under his supervision. Even Cubberley, whose writings have had outstanding value in securing recognition of school administration as a profession, in describing the qualities which should mark the superintendent put particular stress upon the qualities of academic leadership rather than those qualities which mark a business administrator. Says Cubberley:

The superintendent of schools should be primarily an educational leader, and, while he must of necessity handle many matters in many different fields, he should in particular stand out as the head of the educational department of the school system.³

More recently professional publications have stressed the need for a high degree of business intelligence upon the part of the superintendent. Pittenger⁴ has this to

³ E. P. Cubberley, Public School Administration (Boston: Houghton Mifflin Company, 1922), p. 177.

⁴ B. F. Pittenger, An Introduction to Public School Finance (Boston: Houghton Mifflin Company, 1925), p. 35.

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3. E. P. Cupchick, Public School Administration
(Boston: Houghton Mifflin Company, 1925), p. 177.

4. E. P. Pittenger, An Introduction to Public School
Finance (Boston: Houghton Mifflin Company, 1925), p. 32.

say upon the point under discussion:

The use of up-to-date business methods in school financial transactions is required, not only for the welfare of the school, but also for the welfare of the superintendent. A superintendent of schools depends for his professional success upon the good opinion of his board and community. These are often incapable of judging of his merits as an educator. For recognition in this line he must turn to teachers, his fellow educators, and his own professional conscience. On the board, through, and in the community which he serves as well, will be found a number of business men, who will naturally take his measure in business terms. The superintendent who is prepared to meet these men in their own field, and to discuss and handle business matters in a business-like way, will find an easier road into their confidence and cooperation. The result will be an asset, not only to the superintendent personally, but also to the school.

The superintendent in his capacity as the fiscal agent of the Board of Education and of the school district is the subject of able discussions by Goodier and Miller⁵ in Administration of Village Schools and by Almack and Bursch⁶ in The Administration of Consolidated and Village Schools.

In a recent able discussion of board-superintendent relationships, Allman⁷ has stressed the importance of the

⁵ Floyd T. Goodier and William A. Miller, Administration of Town and Village Schools (St. Louis, Missouri; Webster Publishing Company, 1938), pp. 17-32.

⁶ John C. Almack, and James F. Bursch, The Administration of Consolidated and Village Schools (Boston: Houghton Mifflin Company, 1925), Chapters III and IV.

⁷ Heyman B. Allman, "Board-Superintendent Relationships," The Phi Delta Kappan, XXIII: 261, March, 1941.

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financial transactions of the
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depends for the most part upon the
opinion of his personal secretary
independent of the superintendant.
For recognition in this field, his
his fellow employees, and his
connections. The superintendant
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who is required to keep a record
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into their own hands. The
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The superintendant is the
agent of the Board of Directors and is
is the subject of this study. It is
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Bureau in the Administration of Affairs
Schools.

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Bureau in the Administration of Affairs

10. Administration of Affairs
Bureau in the Administration of Affairs

superintendent's position as the business manager for the school in the following words:

A . . . principle of helpfulness originates with the correctness of the business policies established by the board. If the superintendent is to be responsible for business management, his office should be given of making and executing the budget, by and with the approval of the board. All requisitions should be approved by his office and all orders should originate there. He should be granted general supervision of all accounting forms. All minutes and records should be approved by the superintendent before they are submitted by him for board approval. He should also exercise positive leadership in planning new buildings and in the care of physical properties.

Very helpful suggestions along the same general lines, but with particular emphasis upon the specific problems of preparing, presenting, and administering the budget are contained in The Beginning Superintendent by Bolton, Cole, and Jessup⁸ and in Public School Finance by Moehlman.⁹

One of the earliest and still one of the best contributions dealing with the problems of record forms to be used in school financial accounting was made by

⁸ Frederick Elmer Bolton, Raymond Thomas Cole, and John Hunnicut Jessup, The Beginning Superintendent (New York: The Macmillan Company, 1937), Chapter IV.

⁹ A. B. Moehlman, Public School Finance (Chicago: Rand, McNally and Company, 1927).

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⁸ Frederick Elmer Bolton, Raymond Thomas Cole, and John Hunsicker Jessup, The Business Superintendent (New York: The Macmillan Company, 1927), Chapter I.

⁹ A. E. Moehman, Public School Finance (Chicago: Rand, McNally and Company, 1927).

Peel¹⁰ in a series of articles appearing in the American School Board Journal in 1923 and 1924, although Pittenger¹¹ has also dealt very ably with this same phase of this study.

Minimum essentials in the matter of financial records from the point of view of the auditor are outlined clearly and succinctly by Kinkade.¹² This is a matter distinctly pertinent to this study, but upon which there seems to be a dearth of material. Writers on financial administration of public schools seem to have concentrated chiefly upon the sources of school revenues and upon the part which the superintendent should play in the preparation of the budget to the almost total exclusion of the obviously important matter of proper and intelligent spending of the funds after they have been appropriated.

¹⁰ A. J. Peel, "Simplified School Accounting," American School Board Journal, 66:37, February, 1923; 66:40, March, 1923; 66:39, May, 1923; 66:55, June, 1923; 67:41, September, 1923; 67:47, October, 1923; 67:37, December, 1923; 68:49, February, 1924.

¹¹ Pittenger, op. cit., pp. 45-71 and 125-149.

¹² Arthur Kinkade, "Public School Records from the Viewpoint of the Auditor," American School Board Journal, 67:47, August, 1923.

The Seventeenth Yearbook¹³ devotes one entire chapter to the superintendent's part in the management of expenditures and directs attention to the confusion now so generally felt as to just what role the superintendent should fill in this respect.

Brauernfeind¹⁴ has given a very succinct discussion of the superintendent's duties as business manager in Illinois school systems in towns having a population range of 2500 to 20,000. These duties he classifies under six general heads: (1) architect; (2) clerk of the board of education; (3) commissioner of supplies; (4) purchasing agent; (5) superintendent of buildings and grounds; and (6) supervisor of janitors.

¹³ American Association of School Administrators: Schools in Small Communities, Washington, D. C., 1939, p. 377.

¹⁴ Howard K. Brauernfeind, "The School Superintendent as Business Manager," The American School Board Journal, 81:46, September, 1930.

The Seventeenth Yearbook¹³ devotes an entire chapter to the superintendent's part in the management of expenditures and directs attention to the conclusion now so generally felt as to just what role the superintendent should fill in this respect.

Brannstrom¹⁴ has given a very succinct discussion of the superintendent's duties as business manager in Illinois school systems in towns having a population range of 2500 to 30,000. These duties he classifies under six general heads: (1) architect; (2) clerk of the board of education; (3) commissioner of supplies; (4) purchasing agent; (5) superintendent of buildings and grounds; and (6) supervisor of janitors.

¹³ American Association of School Administrators: Schools in Small Communities, Washington, D. C., 1928, p. 377.

¹⁴ Howard K. Brannstrom, "The School Superintendent as Business Manager," The American School Journal, 31:45, September, 1930.

CHAPTER II

PLANNING THE FINANCIAL PROGRAM

Before becoming irrevocably committed to any line of action it is the part of wisdom most carefully to weigh the probable cost. However meticulously the educational program may be planned, without adequate funding its accomplishment will be impossible. Financial planning must go hand in hand with educational planning. Hence the educational budget looms large upon the horizon of the superintendent's problems, and the largest single item which the budget must be planned to cover is the cost of instruction.

I. PREPARATION AND PRESENTATION OF THE BUDGET

The superintendents in municipal and independent school districts in New Mexico bear a very considerable part in the preparation of the annual budgets for their respective school systems. Of the sixty-nine superintendents who participated in this study, forty, or 57.97 per cent, stated that they personally prepare the budget; and in another twenty-four instances, or 34.79 per cent of the total, the superintendent assists in this task. In only three instances do the school board members usurp this important privilege. In other words, in 92.76 per

cent of the independent school districts in New Mexico the superintendent is accorded by boards of education the important function of planning the annual budget--a function which authorities upon school administration agree is rightfully his.

Since the superintendent as the chief educational official of the school system is responsible for planning the educational program, his also should be the responsibility for expressing that plan in the dollars and cents so vital to its successful execution.

Table I shows the person or combination of persons given this responsibility in the sixty-nine reporting schools. This assignment to the superintendent of the function of budget preparation has the unqualified support of writers upon this phase of school administration.

In the Seventeenth Yearbook¹⁵ of the American Association of School Administrators it is stated that the responsibility for originating the budget rests upon the superintendent while the final decision as to what educative activities shall be supported and what money shall be requested is the responsibility of the board of education acting as the elected representatives of the people.

¹⁵ American Association of School Administrators, op. cit., p. 356.

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TABLE I

INSTANCES IN WHICH DIFFERENT PERSONS OR
GROUPS PREPARE THE ANNUAL BUDGET

Persons or combination of persons preparing the annual budget	Number of cases	Percentage of total
Superintendent	40	57.97
Superintendent and clerk of board	9	13.04
Superintendent, clerk, and president	2	2.90
Clerk of the board	1	1.45
Board of education	2	2.90
Superintendent and school board	14	20.29
Superintendent and business manager	1	1.45
Total	69	100.00

Persons or combination of persons preparing the annual budget	
Superintendent	
Superintendent and clerk of board	
Superintendent, clerk, and treasurer	
Clerk of the board	
Board of education	
Superintendent and school board	
Superintendent and assistant superintendent	
Total	

Almack¹⁶ states that the budget should be prepared by the board's chief executive. Reeder¹⁷ views preparation of the budget as the combined responsibility of "the board of education, the superintendent and his co-workers." Bolton, Cole and Jessup¹⁸ list the budgeting of funds as one of the principal problems of the superintendent. Fitzpatrick¹⁹ believes that making the superintendent of schools the maker of the budget is the fundamental need in budget making. Goodier and Miller²⁰ believe that the efficiency of a school system depends in a large measure upon the wisdom used by the superintendent in allocating the funds for the school year.

It is thus apparent that the New Mexico procedure in this important phase of financial administration of schools is in keeping with accepted usage.

The presentation of the budget in New Mexico is, in some respects, unique. After the document has been

¹⁶ J. C. Almack, The School Board Member (New York: The Macmillan Company, 1933), p. 162.

¹⁷ Ward G. Reeder, The Fundamentals of Public School Administration (New York: The Macmillan Company, 1934), p. 166.

¹⁸ Bolton, Cole, and Jessup, op. cit., p. 122.

¹⁹ Edward A. Fitzpatrick, "Budget Procedure in a Large City," American School Board Journal, 79:55, August, 1929.

²⁰ Goodier and Miller, op. cit., p. 26.

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18 J. C. Almoeck, The School Board Manual (New York: The Macmillan Company, 1933), p. 153.

19 Ward G. Reader, The Fundamentals of Public School Administration (New York: The Macmillan Company, 1933), p. 152.

18 Bolton, Cole and Jessup, op. cit., p. 152.

18 Howard A. Fitzpatrick, "Budget Procedure in Large City," American School Board Journal, 79:32, August, 1932.

20 Goodler and Miller, op. cit., p. 38.

prepared by the officials of the local school district it must be reviewed by the county budget commission, which is composed of two citizens of the county appointed by the county commissioners, and the state educational budget auditor. These budget hearings are held at the county seat, the date having been announced in advance. Any citizen may appear at these hearings to advocate or oppose any item within the proposed budget. It is customary for tax officials of the railroad companies and other corporations operating within the county to be present either in person or by proxy. There also are present representatives of the State Taxpayers' Association. All of these persons have through custom become recognized as quasi members of the budget commission and all of them participate in the discussion of budget proposals.

Following the approval of the budget by the County Budget Commission, either as originally presented or as modified, it must be passed upon by the State Tax Commission. Here the procedure is essentially the same as outlined above. While these reviewing bodies may arbitrarily order reductions upon any item proposed in the budget, and in any amount as conditions or policy dictate, in no case can an annual increase of more than 5 per cent be made in the total amount of any budget without the specific order of the State Tax Commission.

prepared by the officials of the State Tax Commission
must be reviewed by the Board of Finance, which is
composed of the Governor, the Speaker of the House,
county commissioners, and the State Tax Commission
auditor. These bodies, however, are not to be
held, the State having no authority to review the
citizen may appear at the hearing of the Board of Finance
any item within the power of the State Tax Commission
tax officials of the State Tax Commission, and the
tions operating within the State Tax Commission
person or by proxy. The Board of Finance may
of the State Tax Commission, and the Board of Finance
have through other means, and the Board of Finance
the budget commission, and the Board of Finance
discussion of the budget, and the Board of Finance
Following the review of the budget by the Board of Finance
Budget Commission, and the Board of Finance
modified, it must be passed by the Board of Finance
Here the process is completed, and the Board of Finance
While these provisions are being considered, the Board of Finance
tion upon any item, and the Board of Finance
amount as outlined in the budget, and the Board of Finance
annual increase of the State Tax Commission, and the Board of Finance
total amount of the State Tax Commission, and the Board of Finance
the State Tax Commission.

Superintendents of New Mexico schools have considerable part in the presentation of the school budget to the reviewing authorities, as shown in Table II. It will be noted that the chief executive office of the school participates in this activity in a total of 95.65 per cent of the cases reported. The qualifying statements which numerous superintendents included in their answer to this section of the questionnaire throw an interesting side-light upon their relations with their respective boards in this particular. The following statements are typical of those given by various superintendents:

"The board as a whole, with superintendent leading."

"Superintendent presents the budget, but the clerk of the board aids."

"Budget is presented by the superintendent and one member of the board."

"If a board member can attend, he does."

"Board available for conference if necessary."

"The superintendent and board--If I can get them there."

"Superintendent and board--if board members are available."

In the matter of presentation of the budget to the reviewing body, New Mexico procedure does not completely coincide with the procedure recommended by authorities, since a total of twenty-six superintendents report that they alone are responsible for this presentation. Authorities are almost

Superintendent of the school system have
considerable part in the selection of the school board
to the reviewing committee, as well as to the
will be noted that the school board is to be
participated in with a view to the school
of the mass meeting. The selection of the
numerous superintendents, as well as to the
section of the superintendent, as well as to the
upon their relations with the school board in the
particular. The following statement is given of these
given by various superintendents:

"The board as a whole, with a view to the
"Superintendent, as well as to the
of the board as a whole.
"Board is composed of the superintendent and
member of the board.
"If a board member can attend, he should
"Board available for work, as well as to the
"The superintendent and board are to be
there."

"Superintendent and board are to be
available.
In the matter of the selection of the board
reviewing body, the board is to be
coincide with the procedure recommended by the
a total of twenty-five superintendents, as well as to the
are responsible for the selection of the board.

TABLE II

INSTANCES IN WHICH DIFFERENT PERSONS OR
GROUPS PRESENT THE ANNUAL BUDGET TO
THE REVIEWING AUTHORITIES

Persons or combination of persons presenting budgets	Number of cases	Percentage of total
Superintendent	26	37.68
Superintendent and board	26	37.68
Superintendent and clerk or board	8	11.59
Superintendent and president of board	3	4.35
Superintendent, president and clerk of board	3	4.35
Board of education	2	2.90
Clerk of the board of education	1	1.45
Total	69	100.00

TABLE II

INSTANCES IN WHICH DIFFERENT PERSONS OR
GROUPS PRESENT THE ANNUAL BUDGET TO
THE REVIEWING AUTHORITIES

Persons or combination of persons presenting budgets	Number of cases	Percentage of total
Superintendent	88	57.58
Superintendent and board	88	57.58
Superintendent and clerk or board	8	11.58
Superintendent and president of board	3	4.58
Superintendent, president and clerk of board	3	4.58
Board of education	3	4.58
Clerk of the board of education	1	1.58
Total	88	100.00

a unit in declaring that the board is charged with responsibility for presenting the budget to the reviewing body. This is the position taken by the American Association of School Administrators, for it is stated in the Seventeenth Yearbook that, after alterations and additions have been made in the budget by the school board working in conjunction with the superintendent and when these changes have been fixed upon, the board and the superintendent should then present it for public approval.²¹ Reeder²² says, at least by implication, that the presentation of the budget to the budget commission or other reviewing body should be done by the superintendent and his board, Ford²³ believes that the board's part in the adoption of the annual budget constitutes the most effective single agency for administrative control, a control which the board owes to the community electorate. Practically the same position is taken by Moe.²⁴

²¹ American Association of School Administrators, op. cit., pp. 355-356.

²² Ward G. Reeder, The Business Administration of a School System (Boston: Ginn & Company, 1929), p. 46.

²³ Willard S. Ford, "The Relation of the Board of Education to the Staff," American School Board Journal, 79:35, November, 1929.

²⁴ Gustave A. Moe, "Public School Business Management, Finance and Costs in New York State," American School Board Journal, 98:41, February, 1939.

If any adverse criticism is due in this connection, such criticism is based upon the fact that approximately thirty-eight per cent of the boards of education in independent school districts, as shown in Table II, apparently take no part in the presentation of the annual budget to the budget commission. There is no gainsaying the fact that a board is within its rights in delegating this duty to its chief executive. But, as has been pointed out in the references cited above, better usage calls for a participation by the board in the arguments before the reviewing body. All of the authorities agree that "adoption" of the budget is a function of the board for school control and merely rubber-stamping a document prepared by the superintendent scarcely meets the requirements of the connotation of the word. If the board adopts the budget, it then becomes its own and that body should recognize parentage by defending it before the reviewing body. There is, however, ground for favorable comment upon this angle of school budgeting in New Mexico in the fact that in as many as 72 per cent of the independent districts of the state the boards, in whole or in part, do assist in presenting this important document to the budget commission.

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II. DETERMINING SALARIES AND WAGES

The manner of determining salaries of teachers and other school employees lacks a great deal of following the principle laid down by the Committee on Salaries of the National Education Association in the report at the Milwaukee meeting, viz.

The construction of teachers' salary schedules and the formulation of salary policies should be undertaken jointly by classroom teachers, school administrators, school board members, and interested laymen.²⁵

In fact, this ideal procedure will likely not obtain in New Mexico for many years. But it does appear to be a hopeful sign of progress in that direction when only six of the sixty-nine schools represented in this study report that the school boards alone determine the salaries and wages to be paid to school employees.

It is also a hopeful sign when sixty-one out of the sixty-nine schools report that the board and the superintendent work out the rate of payment together, as indicated in Table III. Such a procedure indicates that the superintendent is recognized by the boards for what indeed he is in theory, if not always in fact, an expert in school administration charged with administering the

²⁵ Willard S. Elsbree, "Salaries," Proceedings of the National Education Association, 1940, p. 909.

The manner of selection of the members of the National Educational Association is a subject of interest to the public. The National Educational Association is a body of representatives of the various States and Territories, and its members are elected by the State Educational Associations. The National Educational Association is a body of representatives of the various States and Territories, and its members are elected by the State Educational Associations.

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TABLE III

THE PERSONS AND GROUPS WHO DETERMINE THE
SALARIES AND WAGES TO BE PAID TO EMPLOYEES
AND THE METHODS USED

Persons or groups and method	Number of cases	Per cent
Superintendent of schools alone	2	2.90
Superintendent of schools with approval by the board of education	32	46.38
Superintendent of schools and board of education in conference	29	42.02
The board of education alone	6	8.70
Total	69	100.00

TABLE III

THE PERSONS AND GROUPS WHO DETERMINE THE
SALARIES AND WAGES TO BE PAID TO EMPLOYEES
AND THE METHODS USED

Persons or groups and method	Number of cases	Per cent
Superintendent of schools alone	3	3.00
Superintendent of schools with approval by the board of education	22	42.38
Superintendent of schools and board of education in conference	29	42.02
The board of education alone	5	8.75
Total	59	100.00

financial affairs of the district as well as the educational program.²⁶

By the very nature of his position the superintendent should be conversant with what is being done in the matter of salary and wage scales in other communities situated similarly to the one in which his school is located. The board of education may rightly expect this of him.²⁷ If he is competent to select teachers²⁸ and janitors for recommendation to the board of education, as he is expected to do, he is probably also competent to determine what proportion of the total available funds should be apportioned to pay for their services. Indeed, Reeder places upon the school administrator the principal responsibility for fixing a salary schedule such as will most nearly reward merit with the funds at hand.

For the superintendent of schools, however, to determine by himself exactly what is to be the rate of payment to school employees savors entirely too much of autocracy and there is nothing in the literature of school administration to justify such a course. On the other hand

²⁶ American Association of School Administrators, op. cit., p. 322.

²⁷ Cubberley, op. cit., p. 261.

²⁸ Almack and Bursch, op. cit., p. 77.

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²⁶ American Association of School Administrators,

op. cit., p. 282.

²⁷ Supervisor, op. cit., p. 121.

²⁸ Alcock and Smith, op. cit., p. 77.

the ideal procedure stated in principle by the Committee on Salaries of the National Education Association and quoted at the beginning of this section can be dismissed as impractical at the present time, since any attempt to apply it would result in almost endless confusion.

The conclusion, therefore, is that the methods of determining salary and wage scales in New Mexico schools are, in general, in keeping with the recommendations of authorities on school administration.

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CHAPTER III

SPENDING SCHOOL FUNDS

In recent years much has been written of the superintendent as a business man. While that official is generally chosen by employing boards of education on the basis of his training for and demonstrated ability in educational leadership, one of the surest tests of that ability lies in the manner in which he spends the funds voted in support of the educational program.

I. CONTRACTING OBLIGATIONS

In reply to the question, "Does the Board of Education permit the superintendent to spend money in advance of specific authorization?" fifty-eight reporting superintendents answered in the affirmative and eleven in the negative. Of the fifty-eight who are so permitted to spend money, sixteen reported that this permission is limited to specific types of expenditure while thirty-five say that they are not so limited. Four superintendents further reported that such permission extends only to the payment of salaries, nine to current expenses, while thirty-one reported that they may pay out money for any item approved in the budget.

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situation generally in the qualifying statements made by the superintendents in their answers to this question. They are listed below, together with the number of times each statement was made:

"Any amount in the budget."	14
"Budget allowances for salaries of teachers, janitors, and bus drivers."	1
"No set amount but usually low."	1
"As contracted."	1
"Not specified. Am expected to conform with law."	1
"Within reason."	2
"No limit, only caution."	1
"Amount available."	1
"Expenditures which require competitive bids."	1
"Indefinite."	1
"Current running expense, light, etc."	1
"I never fool with salaries."	1
"Fifty dollars."	1
"Small purchase--\$250.00."	1
"\$25.00 to \$30.00."	1
"No limit, but I always consult with the board before spending large sums of money, which are not regular expenditures."	1

These statements reflect a rather liberal attitude on the part of the boards of education as well as a high degree of caution on the part of the superintendents. The

situation generally in the country is satisfactory. The expenditures for the month of January are listed below. They are listed below in the order of their importance. Each statement was made:

Any amount in the month of January. The following statement for the month of January, 1933, is given:

No net amount for the month of January. As compared with the month of January, 1932, the net amount for the month of January, 1933, is as follows:

Within the month of January, 1933, the net amount for the month of January, 1933, is as follows: No limit, only within the month of January, 1933, the net amount for the month of January, 1933, is as follows:

Amount available. The following statement for the month of January, 1933, is given: The following statement for the month of January, 1933, is given:

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Indicates. The following statement for the month of January, 1933, is given: The following statement for the month of January, 1933, is given: The following statement for the month of January, 1933, is given:

Current financial position. The following statement for the month of January, 1933, is given: The following statement for the month of January, 1933, is given: The following statement for the month of January, 1933, is given:

reports generally suggest that the boards look upon the superintendent as the business agent for the school and recognize his administrative authority in financial matters.

Writers and authorities upon school administration agree that the superintendent should administer the school budget.²⁹ Bolton, Cole, and Jessup³⁰ believe that in the field of expending wisely the money at his disposal lies the superintendent's chief problem. Almack³¹ states quite specifically that the budget should be administered by the board's executive officer. Almack and Bursch³² refer to the superintendent as the one responsible for good financial practices in the school. Reeder³³ maintains that efficient management in all phases of the school program, financial as well as educational, is the purpose of school administration.

Some superintendents are backward about assuming any prerogatives in the fiscal management of the school, clinging to the outmoded idea that their sole responsibility

²⁹ American Association of School Administrators, op. cit., p. 377.

³⁰ Bolton, Cole, and Jessup, op. cit., p. 121.

³¹ Almack, op. cit., p. 162.

³² Almack and Bursch, op. cit., p. 34.

³³ Reeder, op. cit., p. 2.

is management and oversight of the educational phase of the school program. This is a shortsighted view of administration. Reeder³⁴ declares that school administration makes its largest contribution by selecting efficient teachers and then providing them and their pupils with fit tools with which to work.

Cubberley³⁵ has pointed out that every expenditure in a school system is to a certain extent an educational expenditure and as such should have the thoughtful attention of the chief executive of the school. The superintendent today is much more of an office manager than a teacher, since from his office radiate most of his functions in the school system, according to Bolton, Cole, and Jessup.³⁶ Hunt³⁷ found that inability or unwillingness to handle the finances of the school was considered by school board presidents as one of the chief causes contributing to superintendents' failures. Moe³⁸ declares that business management services are most

³⁴ Reeder, The Fundamentals of Public School Administration, p. 4.

³⁵ Cubberley, op. cit., p. 345.

³⁶ Bolton, Cole, and Jessup, op. cit., p. 69.

³⁷ R. L. Hunt, "How School Board Presidents View the Superintendent of Schools," American School Board Journal, 87:41, September, 1933.

³⁸ Moe, loc. cit.

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³⁴ Parker, The Fundamentals of Public School Administration, p. 5.

³⁵ Gubberley, op. cit., p. 345.

³⁶ Bolton, Cole, and Jessup, op. cit., p. 62.

³⁷ H. L. Hunt, "How School Board Presidents View the Superintendent of Schools," American School Board Journal, April, September, 1927.

³⁸ Mos, op. cit.

important to the conduct of an efficient educational system regardless of size.

There does not seem to be any relationship between length of service of superintendents and the degree of fiscal management entrusted to them by their school boards. Of the eleven superintendents who are not permitted to spend money in advance of specific authorization, four have served in their present positions longer than the average tenure of slightly less than six years of superintendents in the United States, one each having served six, eight, fourteen, and twenty years respectively. Of the fifty-eight superintendents who are permitted to expend school funds in advance of specific authorization fourteen have tenures less than the average for the country at large; in fact, five of them had this privilege during the very first year. All in all, the tendency for boards of education to delegate to the superintendent the authority to spend the school funds seems to be growing in New Mexico.

This increasing tendency to expect the superintendent to act as the fiscal agent for the employing board is disclosed by a study of Table IV. It will be noted that two superintendents have served twenty years each in their present positions. One of these superintendents, however, is permitted to enter into financial obligations

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TABLE IV

YEARS OF TENURE OF SUPERINTENDENTS WHO ARE AND WHO
ARE NOT PERMITTED TO SPEND SCHOOL MONEY IN
ADVANCE OF SPECIFIC AUTHORIZATION BY THE
BOARD

Years of tenure	Permitted	Not permitted
1	5	2
2	6	4
3	3	1
4	8	
5	4	
6	9	1
7	4	
8	6	1
10	3	
13	2	
14	1	1
18	1	
20	1	1
21	2	
23	1	
25	1	
30	1	

TABLE IV

YEARS OF TENURE OF SUPERINTENDENTS WHO ARE AND WHO ARE NOT PERMITTED TO RECEIVE SCHOOL MONEY IN ADVANCE OF SERVING AUTHORIZATION BY THE BOARD

Years of Tenure	Permitted	Not Permitted
1	3	2
2	6	1
3	2	1
4	2	
5	2	
6	3	1
7	2	
8	2	1
9	2	
10	2	
11	2	
12	1	1
13	1	
14	1	
15	1	1
16	1	
17	1	
18	1	
19	1	
20	1	
21	1	
22	1	
23	1	
24	1	
25	1	

on behalf of the board while the other is not. The same facts hold in the case of the two superintendents who have each served in their present positions fourteen years. But in considering the total seven cases of superintendents who are serving their first year in their present position, only two are not permitted to spend money in advance of specific authorization, while five are granted this privilege. A somewhat comparable condition obtains up to approximately the eighth year of service, after which there is a tendency toward a reversal of the situation. The inference would seem to be that a considerable impetus was given to the custom of delegating financial authority to the superintendent some eight or ten years ago and that the custom is growing.

On the whole, the data secured in this particular phase of the study seem to indicate clearly a tendency on the part of boards of education in municipal and independent school districts in New Mexico to grant to the superintendent greater freedom in the administration of the school budget-- a trend entirely compatible with present-day philosophy.

on behalf of the party which the...
facts held in the...
have each served in...
years. But in...
superintendents who...
present position, only...
money in advance of...
granted this privilege...
obtain up to approximately...
after which there is a...
attention. The...
considerable...
financial authority...
ten years ago and...
On the whole, the...
phase of the study...
the part of...
school districts...
greater freedom...
a trend...
a trend...
a trend...

II. SERVICE OF SUPPLIES

In the sixty-nine schools included in this study school supplies are ordered by sixty-six superintendents and in only one instance by the clerk of the board of education. In two instances there were no answers to this question. In thirty-five of the schools all other types of supplies were reported ordered by the superintendent; in three instances the clerk of the board performs this function; in one instance the superintendent and the business manager; and in two schools such orders are placed by the superintendent and the clerk of the board. In twenty-eight cases this question was unanswered.

Here is another phase of school budget administration in which the tendency is for the boards of education to place the responsibility upon the chief executive of the school system. And again the trend is in the direction recommended by authorities. Reeder³⁹ states that regardless of the size of the school system the responsibility for supply administration should rest upon some one individual and in a small school this obligation will naturally be the superintendent's, although he may delegate some employee to act in his stead. It is

³⁹ Reeder, The Business Administration of a School System, p. 365.

II. SERVICE OF SUPPLIES

In the sixty-nine schools included in this study school supplies are ordered by sixty-six superintendents and in only one instance by the clerk of the board of education. In two instances there were no answers to this question. In thirty-five of the schools all other types of supplies were reported ordered by the superintendent; in three instances the clerk of the board ordered this function; in one instance the superintendent and the business manager; and in two schools such orders are placed by the superintendent and the clerk of the board. In twenty-eight cases this question was unanswered.

Here is another phase of school budget administration in which the tendency is for the boards of education to place the responsibility upon the chief executive of the school system. And again the trend is in the direction recommended by authorities. Reader⁵⁰ states that regardless of the size of the school system the responsibility for supply administration should rest upon some one individual and in a small school this obligation will naturally be the superintendent's, although he may delegate some employees to act in his stead. It is

⁵⁰ Reader, The Business Administration of a School System, p. 368.

very poor policy to be running to the board with matters of detail, say Almack and Bursch;⁴⁰ school routine should be carried on with as little reference to the directors as possible, and certainly this principle should govern in the matter of the purchase and distribution of supplies. Since the school budget is simply a statement in dollars and cents of the educational program, fixing the amount and quality of personnel and materials,⁴¹ that budget can best be administered in all of its details by the chief executive of the school system who took the lead in planning it. The American Association of School Administrators⁴² in their Seventeenth Yearbook have stated that the school administrator under authorization of the employing board of education should be responsible for the expenditures within the budget. The same authority calls attention to the fact that it is in regard to the purchase of supplies and equipment that friction most often develops between the members of the board and their chief executive. Almack⁴³ considers the purchasing

⁴⁰ Almack and Bursch, op. cit., p. 29.

⁴¹ Fitzpatrick, loc. cit.

⁴² American Association of School Administrators, op. cit., p. 378.

⁴³ Almack, The School Board Member, p. 169.

very poor policy to have the school board
of itself, say, "We are going to do this"
be carried on with the school board
possible, and especially in the case of the
matter of the purchase of school property.
the school board is the body which is
concerned with the educational program, the
quality of personnel and equipment, and
be administered in all of the cases
executive of the school system, and
planning it. The school board is the
teachers in their professional capacity, and
the school administration, and the
employing board of education, and the
the expansion of the school system,
calls attention to the fact that the
purchase of equipment, and the
often develop between the school board
chief executive, the school board, and the

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- 40. Almond, J. H. (1934)
 - 41. Fitzpatrick, J. (1935)
 - 42. American Association of School Administrators (1936)
 - 43. pp. 215, 216.
 - 44. Almond, J. H. (1934)

problem one of the most serious that school boards have to meet and lists the following common criticisms of school board buying:

They buy unnecessary apparatus from intriguing agents, but neglect to buy needful thing.

Through retail purchases, or purchases made from agents they pay exorbitant prices.

They fail to buy at the right time or in sufficient quantities with the result that the schools are frequently without essential supplies.

Often no record is kept of orders, receipts, or payments with the result that sometimes goods are paid for that have never been delivered; and in other instances bills are paid twice.

These mistakes can easily be remedied by making one person responsible for this function. In most of the school systems of New Mexico it would seem that the superintendent is the logical one to bear this responsibility, since he is the one who, presumably, has formulated the educational program as expressed in financial terms in the budget and who is in position to know what purchases will or will not further that program.

However, it must not be presumed that the superintendent is infallible in these business transactions. Hunt⁴⁴ found that school board presidents listed the following factors as contributing heavily to superintendents' failure at their job:

Inability to recognize the financial limits of

⁴⁴ Hunt, loc. cit.

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actions. Hunt² found that school board presidents stated

the following factors as contributing heavily to superin-

tendents' failure at their job:

Inability to recognize the financial limits of

the school district.

Inability to plan and administer school finances.
Too easily sold on fads and fake equipment.

Fowlkes and Buck⁴⁵ found that the school boards in Texas were disposed to blame their own shortcomings in financial administration of the schools upon the "failure of the superintendents to educate them properly in this respect."

New Mexico boards are almost unanimous in granting to the superintendent full authority for the purchase of school supplies but appear chary of thus risking other purchases. Whether this unwillingness to trust the superintendent entirely with the responsibilities of purchasing agent is more apparent than actual, the study does not disclose.

⁴⁵ John Guy Fowlkes and John Preston Buck, "Analysis of Difficulties between School Boards and Superintendents in Texas as Recognized by the Presidents of the Boards," American School Board Journal, 79:43, August, 1929.

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45 John Gay Fowles and John Weaver Buck, *Analysis of Difficulties between School Boards and Superintendents in Texas as Disclosed by the Presidents of the Boards, American School Board Journal, 1914, Volume 1, 1914.*

CHAPTER IV

BUSINESS MANAGEMENT

Even in a small school, where accurate pupil accounting records are kept, there is so much routine office work to be done that the superintendent needs assistance in attending to these details if the larger aspects of educational supervision are not to be neglected. When the varied phases of financial administration are also directed from the office of the superintendent, with consequent necessity for careful oversight of financial records and reports, such assistance becomes imperative.

I. OFFICE HELP FOR THE SUPERINTENDENT

Of the sixty-nine municipal and independent school superintendents who participated in this study by replying to the questionnaire, forty-five reported that they have clerical assistance of some kind. Of these forty-five superintendents who do have office help twenty-two have full-time clerks or secretaries and twenty-three are provided with part-time help of one sort or another. This leaves twenty-four of the participating superintendents without secretarial help of any kind.

The various rates of payment for this clerical help, both full-time and part-time, the approximate number of

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hours per week of part-time assistance, and the persons, groups of persons, and departments with whom or with which this help is shared by the twenty-four superintendents who reported that they do so share it are shown in Tables V, VI and VII. It will be seen that the amount of office help provided for the superintendent ranges widely--from a full-time paid assistant on a basis of yearly employment to occasional help from students who receive no compensation whatsoever. The quality of assistance ranges widely too, if judgment may be based upon the payment scale. For full-time assistance the salary scale ranges from \$125.00 to \$20.00 per month (and even zero is given in one case). For part-time assistance payment extends from "teachers' salary" in the highest bracket down to \$5.00 per month. In a few instances payment for part-time office help is by the day, the scale ranging from a high of \$4.00 to a low of \$2.00. Where payment is by the hour the scale ranges from a high of forty cents to a low of twenty-five cents. It is difficult to set a figure which represents the optimum payment for secretarial assistance since so many elements enter into its determination. It is known of course that the amount of work to be done varies from school to school and the cost of living differs from community to community--these being but two of many factors to be considered in arriving at an equitable rate of payment.

hours per week of part-time assistance, and the amount of assistance
Groups of persons, and the amount of assistance, and the amount of assistance
this help is shared by the persons who are receiving it, and the amount of assistance
who reported that they are not receiving it, and the amount of assistance
V, VI and VII. It will be noted that the amount of assistance
help provided for the persons who are receiving it, and the amount of assistance
a full-time paid assistant on a basis of salary and expenses
to occasional help from students who receive no assistance
whatsoever. The quality of assistance is not the same, and the amount of assistance
if judgment may be based upon the amount of assistance, and the amount of assistance
full-time assistance, and the amount of assistance, and the amount of assistance
to \$20.00 per month, and the amount of assistance, and the amount of assistance
for part-time assistance, and the amount of assistance, and the amount of assistance
salary" is the highest amount, and the amount of assistance, and the amount of assistance
In a few instances, however, the amount of assistance, and the amount of assistance
by the day, the amount of assistance, and the amount of assistance, and the amount of assistance
low of \$2.00. The amount of assistance, and the amount of assistance, and the amount of assistance
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of course that the amount of work, and the amount of assistance, and the amount of assistance
school, and the amount of assistance, and the amount of assistance, and the amount of assistance
community to contribute, and the amount of assistance, and the amount of assistance, and the amount of assistance
to be considered in arriving at an estimate of the amount of assistance, and the amount of assistance, and the amount of assistance

TABLE V

PART-TIME AND FULL-TIME CLERICAL ASSISTANCE FOR
SUPERINTENDENTS AND THE RATE OF PAYMENT
BY YEAR, MONTH, DAY, AND HOUR

Rate of payment for part-time assistance	Cases	Rate of payment by month, for full- time assistance	Cases
\$450 per year	1	125.00 per month	2
Teachers' salary	2	104.00 per month	1
\$ 35.00 per month	1	100.00 per month	1
25.00 per month	1	90.00 per month	1
15.00 per month	3	85.00 per month	1
10.00 per month	1	75.00 per month	3
5.00 per month	1	70.00 per month	1
4.00 per day	1	60.00	4
2.00 per day	1	55.00	1
40 cents per hour	1	45.00	1
30 cents per hour	1	40.00	1
25 cents per hour	2	35.00	2
Nothing	4	20.00	1
No answer	3	Nothing	1
		No answer	1
Total cases of part- time assistance	23	Total cases of full- time assistance	22

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Cases		Cases	
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1	\$ 35.00 per month	1	100.00 per month
1	25.00 per month	1	90.00 per month
3	15.00 per month	1	85.00 per month
1	10.00 per month	1	75.00 per month
1	5.00 per month	1	70.00 per month
1	4.00 per day	4	60.00
1	2.00 per day	1	55.00
1	40 cents per hour	1	45.00
1	30 cents per hour	1	40.00
2	25 cents per hour	2	35.00
1	Nothing	1	30.00
2	No answer	1	Nothing
1	No answer	1	No answer
Total cases of part- time assistance		Total cases of full- time assistance	
23		23	

TABLE VI

TYPES AND AMOUNT OF PART-TIME CLERICAL
ASSISTANCE FOR SUPERINTENDENTS

Persons by whom part-time assistance is given	Hours per week	Number of cases
Teacher	One-half day	1
	2	1
	20	2
	As needed	1
Pupils	15	1
	10	1
	8	1
	As needed	1
	No answer	3
Other persons	20	1
	15	3
	16	3
	8	1
	1-2	1
	3	1
	No answer	1
Total number cases		23

TABLE VI

TYPE AND AMOUNT OF PART-TIME CLERICAL
ASSISTANCE FOR GOVERNMENT

Persons by whom part- time assistance is given	Hours per week	Number of cases
Teacher	One-half day	1
	2	1
	3	2
	As needed	1
Pupils	12	1
	10	1
	8	1
	As needed	1
	No answer	3
Other persons	20	1
	25	2
	28	2
	2	1
	1-2	1
	3	1
	No answer	1
Total number cases		23

TABLE VII

PERSONS, GROUPS, DEPARTMENTS, AND ADMINISTRATIVE
OFFICIALS WITH WHOM SUPERINTENDENTS
SHARE CLERICAL HELP

Persons, groups, departments and officials with whom superintendents share clerical help.	Number of cases
Faculty	9
High school principal	5
High school principal and board	4
Library	1
Any school business	1
School board	2
No answer	1
Total cases	23

TABLE VII

PERSONS, GROUPS, DEPARTMENTS, AND ADMINISTRATIVE
OFFICIALS WITH WHOM CORRESPONDENCE
SHOULD BE MADE

Number of cases	Persons, groups, departments and officials with whom correspondence should be made.
2	Faculty
5	High school principal
4	High school principal and board
1	Library
1	Any school business
2	School board
1	No answer
23	Total cases

It is very doubtful, however, whether really efficient assistance--either full-time or part-time--can be had at the figures reported in the lower brackets of the two categories.

It is a relatively safe assumption that the twenty-two superintendents who have full-time secretarial service are practically freed from petty office routine; also that the remaining forty-seven are compelled to devote their time in some degree at least to matters which a clerk could handle with greater expedition and efficiency. Certainly this is true with regard to those twenty-four superintendents who have no office help whatsoever.

There has not been developed any formula for determining just when the head of the school system should be given secretarial help. Bolton, Cole, and Jessup⁴⁶ state that in every school system having from twelve to twenty-five teachers there should be at least one half-time paid secretary. Russell⁴⁷ found that an enrollment of approximately eight hundred seemed to be the critical point in determining whether the superintendent should

⁴⁶ Bolton, Cole, and Jessup, op. cit., p. 77.

⁴⁷ J. D. Russell, "Clerical Assistant to the Superintendent of City Schools," American School Board Journal, 70:51, March, 1925.

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⁴⁶ Bolton, Cole, and Jessup, *op. cit.*, p. 77.

⁴⁷ L. D. Russell, "Efficient Assistance to the Superintendent of City Schools," *American School Board Journal*, 70:31, March, 1923.

have a full-time clerk. Reeder⁴⁸ believes that most schools would effect real economy by providing the superintendent with a clerk and he thinks that such help should by all means be given in a school system having as many as fifteen teachers.⁴⁹

The median of the number of teaching positions in municipal and independent school districts of New Mexico exclusive of all supervisory positions whatsoever is 16.25 and the median of the enrollment in the same districts is 564.* Hence, on the basis of the studies mentioned above, practically all of these schools should provide a half-time paid secretary for the superintendent as the very minimum of clerical assistance.

Table VI also reveals a great range in the persons employed to help the superintendents in their office work. In only five instances are teachers used as part-time clerical assistants. While at first thought it may seem that teachers, being familiar with school routine, would be particularly valuable in office service, further

⁴⁸ Reeder, The Fundamentals of Public School Administration, p. 510.

⁴⁹ Ibid., p. 489.

*Computations based upon data contained in The Biennial Report of the State Superintendent of Public Instruction for the State of New Mexico for the Period Beginning July 1st, 1936, and Ending July 30th, 1938.

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The median of the number of teaching positions in municipal and independent school districts of New Mexico exclusive of all supervisory positions whatever is 10.85 and the median of the enrollment in the same districts is 344.⁵⁰ Hence, on the basis of the studies mentioned above, practically all of these schools should provide a half-time paid assistant for the superintendent as the very minimum of clerical assistance.

Table VI also reveals a great range in the persons employed to help the superintendents in their office work. In only five instances are teachers used as part-time clerical assistants. While at first thought it may seem that teachers, being familiar with school routine, might be particularly valuable in office service, further

⁴⁸ Reader, The Fundamentals of Public School Administration, p. 210.

⁴⁹ Ibid., p. 483.

⁵⁰ Computations based upon data contained in the Biennial Report of the State Superintendent of Public Instruction for the State of New Mexico for the period beginning July 1st, 1928, and ending July 30th, 1930.

consideration gives rise to doubt upon this score. In the first place, the only reason for which the school exists is the instruction of children. Hence a well-trained and efficient teacher can make her most worthwhile contribution to the school program by teaching. Efficient teaching is a full-time job. The teacher who puts her very best into the work of the class-room will have neither time nor strength to perform secretarial duties for the superintendent.

Again, there is a question whether the seeming preferment given to a teacher who is also the superintendent's personal aid may not give rise to a feeling of superiority on her part or some slight jealousy on the part of her colleagues which may cause discord within the teaching corps. It would be a rare case indeed if a teacher-secretary would not occasionally air her knowledge of administrative problems to the detriment of administration or the school, or both.

Replies to the questionnaire which forms the basis of this study show that only seven superintendents make regular use of students as part-time clerical assistants, among them being three employed under the National Youth Administration.

It is understandable that a superintendent should prefer helpers who are mature enough, and understanding

enough, to be able to proceed with a minimum of supervision. However, in caring for those details which require no especial training, high school pupils are quite capable and the small amount of direction and oversight which they require may well be some of the most helpful and profitable teaching that a superintendent can do. Even in those instances where trained help is employed, there are minor routine matters which pupils can attend to with benefit to both the school and themselves. Many of these activities may well be considered training in civic service. However, the judicious superintendent will be careful to confine pupils' office activities to such as are not of a confidential nature.

All in all office assistance rendered by teachers and pupils can scarcely be considered as more than a makeshift. The importance of business management in school administration calls for trained help when it can at all be provided.

II. TIME DEVOTED TO BUSINESS MANAGEMENT

The school superintendent, as the executive officer for the board of education, must never forget that he is serving in a dual capacity--as the director of the educational program and as the manager of the finances which make this program possible. These two interests

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The school superintendent, as the executive officer for the board of education must never forget that he is acting in a dual capacity--as the director of the educational program and as the manager of the finances which make this program possible. These two interests

must run parallel in all of his activities. They are really coordinate in importance and neither can be subordinated to the other without danger of throwing the total program out of balance. Financial management must never become an end in itself but must always be directed toward realization of the fundamental purpose of the school which is the education of the children. That the superintendent "will wisely and economically direct the financial affairs of the district as far as they may be entrusted to him" is just one of the seven duties which the Seventeenth Yearbook⁵⁰ lists for this chief executive officer of the board. The original function of the superintendent, i. e., the administration of education, is still his principal duty. Reeder⁵¹ says "business functions were assigned much later and more reluctantly." Cubberley⁵² warns superintendents against the danger of becoming slaves to office routine, neglecting the more important function of planning and supervising the instructional program.

⁵⁰ American Association of School Administration, op. cit., pp. 322-323.

⁵¹ Reeder, The Business Administration of a School System, p. 34.

⁵² Cubberley, op. cit., p. 262.

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⁵⁰ American Association of School Administrators, op. cit., pp. 388-389.
⁵¹ Reader, The Business Administration of a School System, p. 34.
⁵² Capper, op. cit., pp. 252.

Apparently the superintendents of municipal and other independent school districts of New Mexico are not devoting a disproportionate part of their time to financial routine. Reference to Table VIII discloses that forty-nine of these school administrators, or 71 per cent of the entire number reporting, devote less than two hours daily to financial problems of their respective school systems. Only one superintendent, or 1.4 per cent of the entire sixty-nine included in this study, finds fiscal matters occupying his attention for more than twenty-five hours per week. There is room to doubt whether the principal executive of a school system can function efficiently as business manager if he devotes no more than five hours per week on the average to this important phase of his work. However, the literature of administration does not disclose what proportion of the superintendents' total working hours are best devoted to business management.

Apparently the superintendent of municipal and other independent school districts of New Mexico are not devoting a disproportionate part of their time to financial routine. Reference to Table VIII discloses that forty-nine of these school administrators, or 71 per cent of the entire number reporting, devote less than ten hours daily to financial problems of their respective school systems. Only one superintendent, or 1.4 per cent of the entire sixty-nine included in this study, finds fiscal matters occupying his attention for more than twenty-five hours per week. There is some doubt whether the principal executive of a school system can function effectively as business manager if he devotes more than five hours per week on the average to this important phase of his work. However, the literature of administration does not disclose that proportion of the superintendents' total working hours are best devoted to business management.

TABLE VIII

ESTIMATED NUMBER OF HOURS PER WEEK WHICH
SUPERINTENDENTS DEVOTE TO THE FINANCIAL AFFAIRS OF
THEIR RESPECTIVE SCHOOL SYSTEMS

Estimated hours per week	Number of cases	Per cent
Less than five hours	19	27.50
Six to ten hours	30	43.50
Eleven to fifteen	12	17.40
Sixteen to twenty	6	8.70
Twenty-one to twenty-five	0	.00
More than twenty-five	1	1.45
"Time necessary"	1	1.45
Total reporting	69	100.00

ESTIMATED NUMBER OF HOURS REQUIRED FOR THE
SUBMITTING OFFICE TO REVIEW THE
THAT RESULTS

Estimated hours per week	
Less than five hours	10
Six to ten hours	20
Eleven to fifteen	15
Sixteen to twenty	10
Twenty-one to twenty-five	5
More than twenty-five	5
"Time necessary"	10
Total reports	

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III. FINANCIAL RECORDS AND REPORTS

Among the sixty-nine school districts whose financial administrations were surveyed in this study there are twelve different types of financial accounting in use and these are administered by five different persons or groups of persons, as shown in Table IX.

Reference to this table discloses that the clerk of the board of education is only very slowly loosening his grip as the chief fiscal agent of the school district, for in a total of twenty-eight instances he still keeps the financial records. The inference, quite naturally, is that this is due to the fact that under New Mexico school budgeting law the clerk of the board can be paid a salary for his work.⁵³ While this allowance is meager, still it is quite natural that many should wish to continue drawing this payment.*

That is, of course, as stated previously, a violation of the established principle that school board members should serve without monetary remuneration.⁵⁴ It is also a

⁵³ New Mexico School Code, 1923, Chapter IX, Section 905. Cubberley, Public School Administration, p. 184. Bolton, Cole, and Jessup, The Beginning Superintendent, p. 103. Almack, The School Board Member, pp. 26-30.

⁵⁴ Cubberley, op. cit., p. 184. Bolton, Cole, and Jessup, op. cit., p. 103. Almack, op. cit., pp. 26-30.

*Note. The law permitting such payment was repealed by the State Legislature in its 1941 session.

III. FINANCIAL METHODS AND REPORTS

Among the nine school districts whose financial administrations were reviewed in this study there are twelve different types of financial accounting in use and these are administered by five different persons or groups of persons, as shown in Table I.

Reference to this table discloses that the staff of the board of education is only very rarely possessing his grip on the fiscal affairs of the school district for in a total of twenty-eight instances no staff keeps the financial records. The influence, quite naturally, is that this is due to the fact that under New Mexico school budgeting law the staff of the board can be paid a salary for its work.⁵³ While this allowance is made, still it is quite natural that many should wish to continue directing this payment.

That is, of course, an added responsibility, a violation of the established principle that school board members should serve without monetary remuneration.⁵⁴ It is also

⁵³ See New Mexico School Code, 1923, Chapter 17, Section 902. Casper, Public School Administration, p. 104. Bolton, Cost Accounting, The Education Department, p. 103. Almond, The School Board Manual, pp. 25-26.

⁵⁴ Casper, op. cit., p. 104. Bolton, Cost Accounting, p. 103. Almond, op. cit., pp. 25-26.

⁵⁵ Note. The law providing such payment was repealed by the State Legislature in the 1941 session.

TABLE IX

FINANCIAL ACCOUNTING SYSTEMS IN USE IN
SIXTY-EIGHT MUNICIPAL AND INDEPENDENT SCHOOLS

Financial records and combinations of records	Number of cases	By whom kept	Number of cases
Warrant stubs, warrant register (or control), and ledger	16	Clerk of board	8
		Superintendent	7
		Secretary to the Superintendent	1
Warrant stubs	8	Clerk of board	7
		Superintendent	0
		Clerk of super- intendent	1
Warrant stubs and Ledger	11	Clerk of board	5
		Superintendent	5
		Secretary to the Superintendent	1
Warrant stubs, warrant register (or control) and journal	5	Clerk of board	1
		Superintendent	4
Warrant stubs, warrant register (or control), journal, and ledger	9	Clerk of board	1
		Superintendent	6
		Superintendent and clerk	1
		Secretary to the Superintendent	1
Warrant stubs, and warrant register (or control)	10	Clerk of board	2
		Superintendent	7
		Superintendent and clerk of board	1
Warrant stubs and journal	4	Clerk of board	3
		Superintendent	1
Ledger	1	Secretary to the Superintendent	1

TABLE IX (continued)

FINANCIAL ACCOUNTING SYSTEMS IN USE IN
SIXTY-EIGHT MUNICIPAL AND INDEPENDENT SCHOOLS

Financial records and combinations of records	Number of cases	By whom kept	Number of cases
Warrant register (or control) and ledger	1	Superintendent	1
Warrant register (or control) and journal	1	Clerk	1
Warrant register (or control), journal, and ledger	1	Business manager	1
Warrant stubs, journal, and ledger	1	Superintendent	1
No answer	1	Clerk	0

TABLE IX (continued)

SIXTY-EIGHT MUNICIPAL AND INDEPENDENT AGENCIES
FINANCIAL ACCOUNTING SYSTEMS IN USE IN

Financial records and combinations of records	Number of cases	By whom kept	Number of cases
Warrant register (or control) and ledger	1	Superintendent	1
Warrant register (or control) and journal	1	Clerk	1
Warrant register (or control), journal, and ledger	1	Business manager	1
Warrant stubs, journal, and ledger	1	Superintendent	1
No answer	1	Clerk	0

violation of the principle that school board members shall not personally and directly participate in the administration of the schools. As Reeder succinctly states, "The function of a board of education is not to run the schools but to see that they are run."⁵⁵ Management of finance in school administration is so closely related to direction of the educational program that the two cannot be separated and efficiency demands that both be directed by the same person. To quote again from Reeder:⁵⁶

The superintendent is the only executive whom small systems can afford. There he must administer without assistance, the whole system, including both its educational and business aspects . . .

In small school systems he must be trained to direct both the business and the educational functions . . . Whether the system is large or small, the superintendent of schools is the generalissimo of its forces.

In this connection Pittenger⁵⁷ has called attention to the fact that the instructional program is dependent upon financial considerations and therefore he who controls the finances controls the educational activities also. The keeping of the financial records is a form of financial

⁵⁵ Reeder, The Fundamentals of Public School Administration, p. 15.

⁵⁶ Ibid., pp. 36-37.

⁵⁷ Benjamin Floyd Pittenger, An Introduction to Public School Finance (Boston: Houghton Mifflin Company, 1925), p. 202.

violation of the principle that school board members shall not personally and directly participate in the administration of the schools. As Meader accurately states, "The function of a board of education is not to run the schools but to see that they are run."⁵⁵ Management of finance in school administration is so closely related to direction of the educational program that the two cannot be separated and efficiency demands that both be directed by the same person. To quote again from Meader:⁵⁶

The superintendent is the only executive whom small systems can afford. There is no assistant without assistance, the whole system, including both the educational and business aspects. . . . In small school systems he must be trained to direct both the business and the educational functions. . . . Whether the system is large or small, the superintendent or schools is the generalist of the future.

In this connection Fittenger⁵⁷ has called attention to the fact that the instructional program is dependent upon financial considerations and therefore he who controls the finances controls the educational activities also. The keeping of the financial records is a form of financial

⁵⁵ Meader, The Fundamentals of Public School Administration, p. 15.

⁵⁶ Ibid., pp. 35-37.

⁵⁷ Benjamin F. Fittenger, An Introduction to Public School Finance (Boston: Houghton Mifflin Company, 1925), p. 202.

control and where that function resides in any other person than the chief executive of the schools there develops a type of dual control.

In regard to the types of financial records kept by the New Mexico schools, there is a range from warrant book stubs only through warrant register (or warrant control book), journal, and ledger, with every conceivable combination of these. It is worthy of note that in the eight instances in which warrant book stubs constitute the only record of financial transactions, these records are in seven cases kept by the clerk of the board of education while in just one instance the superintendent "assists" in this type of accounting. On the other hand, of the nine cases of a complete accounting record consisting of warrant book stubs, warrant register (or warrant control book), journal, and ledger, in only one instance are these records kept by a clerk of the board. The inference therefore seems justified that clerks of the board of education, on the whole, do not keep as complete records of the financial transactions of the schools as do the superintendents.

Reeder⁵⁸ has said that the essential test of an accounting system is that it combines simplicity with

⁵⁸ Reeder, The Business Administration of a School System, p. 97.

control and where the transaction is recorded in the ledger
 person than the chief executive of the company
 develops a type of dual control.

In regard to the system of internal control, it
 by the New Mexico method, which is a dual control system.
 book stands only in the ledger, and the ledger is
 control book, journal, and ledger, with every transaction
 combination of these. It is worthy of note that in the
 eight instances in which neither book stands nor ledger
 only record of financial transactions, in the ledger
 in seven cases kept by the owner of the firm or individual
 while in four and a half cases the record is kept by the
 this type of record keeping. In the other cases, of the kind
 cases of a complete accounting system consisting of ledger,
 book stands, journal, and ledger, but without control book,
 journal, and ledger, is only one instance out of the ten
 kept by a clerk of the firm. The ledger is kept by the
 owner justified that owner of the firm or individual, and
 the whole, do not keep a complete record of the financial
 transactions of the business as a dual control system.
 Heber's has said that the standard dual control
 accounting system is that of the New Mexico method.

adequacy. While, in general, the accounting systems in use in the sixty-nine schools reporting in this study meet the first portion of this test in a high degree, it is very doubtful whether they can be called adequate. Their particular failing is that through absence of uniformity, comparisons from year to year, from item to item, and from school to school are practically impossible.⁵⁹ This, however, is a shortcoming of school financial accounting in general.⁶⁰ Moe⁶¹ found that few school systems in New York state had usable cost data and such as could be found were neither uniform nor comparable. It is commonly accepted that the economic policies developed and utilized in successful modern industry may with equally worthwhile results be applied to school business and one of these policies is cost accounting.⁶² But data by which an adequate study of costs can be made are almost entirely lacking in the financial accounting systems of New Mexico municipal schools.

This fault can be corrected by compulsory adoption

⁵⁹ Almack and Bursch, op. cit., p. 41.

⁶⁰ Reeder, op. cit., p. 91.

⁶¹ Moe, loc. cit.

⁶² George F. Womrath, Efficient Business Management of Public Schools (Milwaukee, Wisconsin: The Bruce Publishing Co., 1932), p. 336.

This, in general, the accounting systems in
 use in the fifty-nine schools included in this study most
 the first portion of this list in a high degree, as to
 very doubtful whether they can be called scientific. Their
 particular failing is that they are not of uniformity,
 comparisons from year to year, from school to school, and
 from school to school are practically impossible.
 This, however, is a characteristic of school financial
 accounting in general. It would seem that for school
 systems in New York state and other good ones and such
 as could be found here, uniformity with the state
 is commonly essential. This is especially true in
 developed and well-kept financial systems, in which
 with equally worthwhile results, as applied to school
 business and one of these policies is most essential.
 But data by which an adequate study of schools can be
 made are almost entirely lacking in the financial systems
 of New York state and other schools.
 This study can be considered as a preliminary study

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- 59. Alcock and Brown, *op. cit.*, p. 45.
 - 60. Becker, *op. cit.*, p. 51.
 - 61. Mac, *op. cit.*
 - 62. George F. Warren, *Financial Management*,
 part of *Public Schools* (Milwaukee: Wisconsin: The State
 Publishing Co., 1907), p. 204.

of a uniform accounting system, preferably such as was recommended by the Committee on Uniform School Accounting which forms the basis of school financial statistics of the Office of Education and of the National Education Association.

Unfortunately the questionnaire upon which this study is based did not seek to gather data as to the manner of recording incumbrances⁶³ against the various items of the budget, a technique very necessary in budget control. However, it can safely be presumed that an accounting system making use of warrant book stubs only, or even stubs and warrant register, will not likely include these needed data. This fault is partially corrected through the state requirement that budget reports be made monthly to the State Educational Budget Auditor. These reports, which will be treated more fully in later paragraphs, do require an adjustment of the budget to the extent of regarding total expenditures and a statement of balances, and they bring rather forcefully to the mind of the administrator the desirability of a record of encumbrances.

Authorities are unanimous in urging the importance

⁶³ Reeder, op. cit., p. 524.
American Association of School Administrators,
op. cit., p. 382.

of a uniform accounting system, preferably such as was recommended by the Committee on Uniform School Accounting which forms the basis of school financial statements of the Office of Education and of the National Education Association.

Unfortunately the questionnaire upon which this study is based did not seek to gather data as to the manner of recording expenditures against the various items of the budget, a technique very necessary in budget control. However, it can safely be presumed that an accounting system making use of warrant book entry only or even stops and warrant register, will not likely include these needed data. This kind of partially corrected through the state reportment that budget reports be made monthly to the State Educational Budget Auditor. These reports, which will be treated more fully in later paragraphs, do require an adjustment of the budget to the extent of recording total expenditures and a statement of balance, and they bring rather forcefully to the mind of the administrator the desirability of a record of expenditures.

Authorities are unanimous in urging the importance

of and necessity for uniform financial accounting for schools. Perhaps no one has better summed up the advantages which would accrue from a standardization of procedure than has Reeder⁶⁴ who points out that uniformity in financial accounting would:

1. Make possible a comparison of financial practices in one community with those of a similar nature in other communities.
2. Simplify the auditing of accounts.
3. Facilitate the making of school reports by local school officials to state officials and to the federal commissioner of education.
4. Make easier the training of clerks and other school officials in school accounting.

The evidence adduced by this study disclosed clearly the lack of uniformity in financial accounting in municipal and other independent schools of New Mexico.

However, the harmful effects of this lack of uniformity in records are nullified to a certain extent by the necessity for having data for the monthly reports to the State Educational Budget Auditor which regulations require from all school administrative units in New Mexico. Since it is desirable that all phases of school administration should center in the office of the chief executive, the budget reports, which constitute an important part of financial accounting in New Mexico school systems, should also issue from that office.

⁶⁴ Reeder, op. cit., p. 100.

of and necessity for uniform financial accounting for schools. Perhaps no one has better summed up the advantages which would accrue from a standardization of procedure than has Hester²⁴ who points out that uniformity in financial accounting would:

1. Make possible a comparison of financial practices in one community with those of a similar nature in other communities.
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²⁴ Hester, op. cit., p. 100.

Table IX shows a wide disparity in the matter of responsibility for making this report for independent school districts in New Mexico, since almost as many school board clerks as superintendents perform this function. This seems to be one other field in which the school board retains its original status of direct accountability. The reason for this state of affairs undoubtedly lies in the fact that here is ground upon which the layman feels at home. Strictly educational processes as such are somewhat of a mystery to him. But figures and the fundamental processes of addition and subtraction are a part of his own daily life and he feels that this is a contribution which he can make successfully. Perhaps not a little of the board's unwillingness to surrender its prerogative in this field is a carry-over from the days when the superintendent was not a business man and was not expected to have a sound business judgment. Also it has been due in no small degree, probably, to the influence of the honorarium which the law has permitted to be carried in the school budgets for the benefit of clerks of boards of education. Now that these payments to lay board members are no longer to be permitted it is likely that fewer clerks will insist upon their prerogative of reporting expenditures under the budget.

Table IX shows a wide variation in the amount of
responsibility for making the report. In some
school districts in New York, the responsibility
school board either as a whole or by committee.
In other, this responsibility is placed on the
school board members as individuals. In still
others, the responsibility is placed on the
undoubtedly lies in the fact that in some cases
which the law is less definite. In some cases
processes as well as the amount of responsibility.
But figures and the responsibility processes of the
and substituted as a part of the responsibility
fact that this is a responsibility of the
successfully. In some cases, the responsibility
unwillingness to accept the responsibility in this
likely to a very great extent. In some cases,
board was not responsible. In some cases, the
have a considerable responsibility. In some cases,
in no small degree. In some cases, the
responsibility is placed on the board of directors.
In the school system, the responsibility of the
boards of directors. In some cases, the
board members are no longer responsible. In some
that lower officials will be responsible. In some
reporting expenditures.

IV. BONDS FOR SCHOOL OFFICIALS

The laws of the State of New Mexico have vested in the State Comptroller authority to make such rules and regulations as may be necessary to secure and maintain a proper control over the expenditures of school funds.⁶⁵ Acting under this authorization, the Comptroller has ruled that "where not provided by statute the President and Secretary of the Board of Education shall furnish surety bond each in the sum of Three Thousand Dollars, (\$3,000.00).⁶⁶

The State Comptroller has also ruled that the individual or group of individuals in each school in charge of Student Activity Funds and funds derived from Auxiliary Enterprises must likewise be adequately bonded.⁶⁷

Since the statutes have vested in the State Comptroller full authority to issue rules and regulations governing expenditures, such rules and regulations have the force of law and should be complied with in every respect. Table X shows that in a number of schools

⁶⁵ Chapter 48, Laws of 1923; Chapter 233, Laws of 1937; and Chapter 181, Laws of 1939, of the State of New Mexico.

⁶⁶ C. R. Sebastian, Rules and Regulations for the Expenditure of School Funds as Promulgated by the Office of the State Comptroller, Section II.

⁶⁷ Loc. cit.

IV. POWERS FOR SCHOOL OFFICIALS

The laws of the State of New Mexico have vested in the State Comptroller authority to make such rules and regulations as may be necessary to enforce and maintain a proper control over the expenditures of school funds.⁵⁵ Acting under this authorization, the Comptroller has ruled that "where not provided by statute the President and Secretary of the Board of Education shall furnish every bond each in the sum of three thousand dollars, (\$3,000.00)."⁵⁶

The State Comptroller has also ruled that the individual or group of individuals in each school in charge of Student Activity Funds must derive from Auxiliary Enterprises must likewise be adequately bonded.⁵⁷ Since the statutes have vested in the State Comptroller full authority to issue rules and regulations governing expenditures, such rules and regulations have the force of law and should be complied with in every respect. Table X shows that in a number of schools

⁵⁵ Chapter 48, Laws of 1935; Chapter 22, Laws of 1937; and Chapter 131, Laws of 1938, of the Statutes of New Mexico.

⁵⁶ O. R. Sebastian, Rules and Regulations for the Expenditure of School Funds as Formulated by the Office of the State Comptroller, Section 13.

this is not the case. It will be observed also that in some instances the compliance is with the spirit rather than the letter of the regulation, the amount of the bond being very much less than that specified in the comptroller's order. It is clearly the duty of the superintendent in all such instances to inform his board of the requirements and to advise strict conformity therewith.

At the present time it is not required that the superintendent of a municipal or independent school be bonded, except in those instances in which he is directly in charge of student activity funds or other funds from auxiliary bonds. However, if to him are delegated all of the duties of financial management, it is advisable that he provide a surety bond in such amount as the state comptroller may deem sufficient to protect the public interest. Such a requirement would be only a business-like precaution.⁶⁸

⁶⁸ Bolton, Cole, and Jessup, op. cit., p. 58.

TABLE X

SCHOOL OFFICIALS UNDER BOND

Administrative official	Number of cases	Amount of bond	Number of cases
Clerk of the School board	62	\$5000	4
		3000	24
		1000	4
		No answer	40
President of school board	59	5000	4
		3000	26
		2500	1
		1000	4
		No answer	24
Superintendent of schools	13	5000	1
		3000	2
		2000	1
		1000	5
		500	1
High school principal	2	No answer	3
Business manager	1	1000	1
		No answer	1
Secretary to Superintendent	1	No answer	1
Athletic director	1	500	
No answer	7	1000	

Administrative officials		
Clerk of the school board		
President of school board		
Superintendent of schools		
High school principal		
Business manager		
Secretary to superintendent		
Athletic director		
No answer		

CHAPTER V

SUMMARY, CONCLUSIONS, AND RECOMMENDATION

I. SUMMARY AND CONCLUSIONS

Data gathered in this study prove quite conclusively that in the greater number of cases it is the policy of boards of education in the municipal and independent school districts of New Mexico to grant to the superintendent a large degree of freedom in the financial planning of the educational program and in the execution of that plan. This is evident in the amount of responsibility delegated to him in the formulation of the annual budget and the supervision of expenditures under that instrument.

The data also disclose that in more than half of the school districts studied, the financial accounting is carried on in the office of the superintendent, either by that person himself or by someone directly responsible to him.

The majority of the superintendents of the state, it was found, are able to take care of their duties as fiscal agents for their respective school districts by using less than an average of two hours daily for that purpose. Hence, it is evident that giving the superintendent responsibility for a large degree of financial administration does not seriously subtract from the time

available for supervision of the educational program in general.

Such responsibilities as are given to the superintendent in the financial administration of the school do not seem to be the result of confidence begot by extended tenure. Some Superintendents who have been in their present positions many years reported that their share in financial administration is very meagre, while in other instances some who have been on their jobs but a year or two reported that they administer the financial program in its entirety. It may be that this paradox can be explained by the fact that the younger men in administration have been more aggressive in educating their boards in the true relationship of the legislative and administrative functions.

There was found to be a very great diversity in the combinations of financial accounting records used by the municipal and independent school districts of the state, some of them being inadequate for their purpose. In general those systems of financial accounting kept by the superintendent himself, or by a school employee under the supervision of the superintendent, have the more nearly adequate records.

It was found that the monthly budget reports which state regulations require to be made to the State Educational Budget Auditor impart a degree of uniformity

available for supervision of the various departments.

General.

Such responsibility is the basis of the system.

present in the financial administration of the various

not seem to be the result of a general principle of

feature. Some departments have a very high degree of

present position may be explained by the fact that

financial administration is very complex, while in other

instances some departments have a very high degree of

two reported that the financial administration of the

in the center. It may be that the financial

explained by the fact that the financial

ration have been established in various parts of the

in the various departments of the financial

five functions.

There are three main functions of the financial

the combination of financial and other functions

by the municipal and departmental financial

the state, some of them being under the control

purpose. In general, the financial administration

kept by the various departments, and the financial

under the supervision of the departmental

nearly adequate records.

It was found that the financial administration

state regulations require the various departments

Educational Budget Administration and the

to the diverse accounting systems in use in the schools of the state. It should be noted, however, that accounting systems may be adequate to supply these data while still inadequate for supplying data for cost accounting upon a comparable basis. Judging by the statements of superintendents, grave doubt is cast upon the value, for this latter purpose, of the typical accounting system. The new system of budget nomenclature introduced by House Bill Number 188, recently enacted into law by the Fifteenth Legislature, will do much to remedy this defect. Still, the need exists for the adoption of a uniform system of complete bookkeeping records for use in all of the municipal and independent school districts of the state.

II. RECOMMENDATIONS

On the basis of facts disclosed by this study it is recommended that the State Board of Education and the State Comptroller urge upon all boards in municipal and independent school districts, the advisability of making the superintendent the fiscal agent for the school district; and that in all such instances the superintendent be required to execute a surety bond as is now required of the officers of the boards of education, the amount of the bond to be prescribed by the State Comptroller and the

to the diverse conditions which exist in the various
of the state. It is not to be expected, however, that uniformity
systems may be adopted in all cases. It is rather to be expected
inadequate for supplying the needs of the state. It is rather to be expected
comparable to the existing system. It is rather to be expected
intended, that the system should be adapted to the needs of the state.
this latter purpose, of the system should be adapted to the needs of the state.
The new system of public administration should be adapted to the needs of the state.
House Bill Number 100, recently introduced into the House of Representatives,
Fifteenth Legislature, will be a great improvement upon the existing system.
Still, the most serious for the state is the existing system of public administration.
system of complete administrative responsibility for the state.
the municipal and independent agencies of the state.

On the basis of these principles, it is recommended that the State Comptroller
State Comptroller that the State Comptroller should be independent of the
independent of the State Comptroller. It is recommended that the State Comptroller
the independent of the State Comptroller. It is recommended that the State Comptroller
District; and that in all cases the State Comptroller should be independent of the
be required to exercise a right of review over the State Comptroller.
the officers of the State Comptroller. It is recommended that the State Comptroller
both to be prescribed by the State Comptroller.

premium to be included in the school budget. No additional legislation would be needed to achieve this desirable action.

It is further recommended that the State Board of Education, or the State Comptroller, prescribe a complete and adequate system of bookkeeping forms for use in all of the municipal and independent school districts of the state and that its use be required.

It is further recommended that wherever it is at all possible, trained office assistance be provided by the local boards of education for the superintendents of municipal and independent schools.

Inasmuch as the superintendent, as the fiscal agent for the school, must himself keep the financial records or supervise some other person or persons in that task, it is recommended that the State Board of Education give serious consideration to including evidence of definite training in school financial accounting in the qualifications for the administrative certificate for those persons who seek to become superintendents of municipal and independent schools in New Mexico.

presented to be included in the report.

Legislation should be passed to require that the

It is further recommended that the

education, or the State Department, or the

and adequate system of training should be

of the municipal and international

state and that the

It is further recommended that

all possible, limited educational

the local board of education

municipal and independent

Presented as the

for the school, that

or otherwise

it is recommended that

serious consideration to

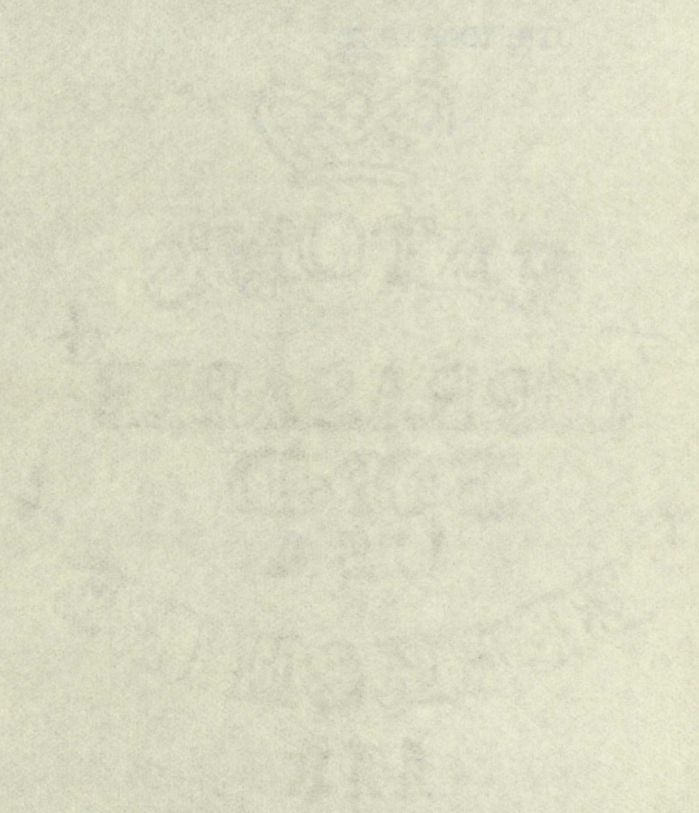
training in school

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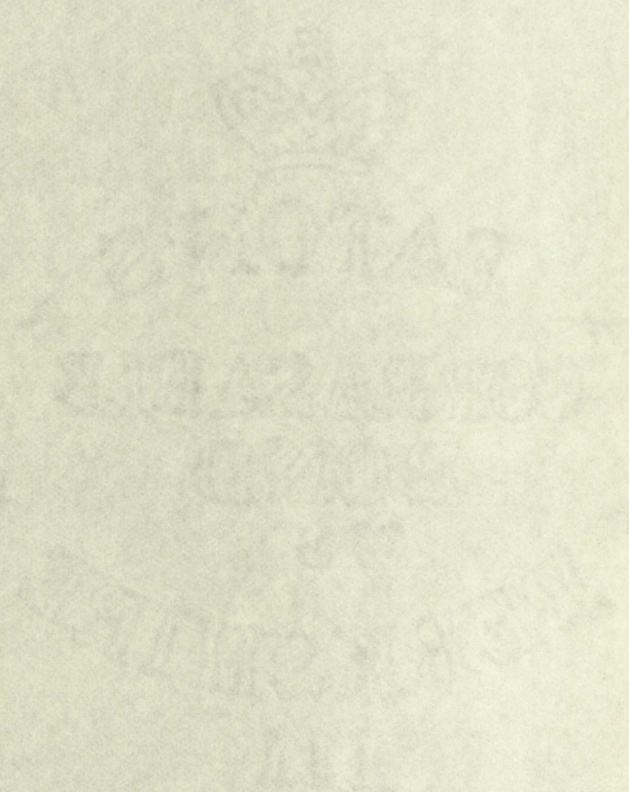
State of New Mexico: Chapter 48, Laws of 1933; Chapter 233, Laws of 1937; Chapter 181, Laws of 1939.

Eligible, William H. ...
National Association of ...

James and ...
in New York ...
Association, ...

Secretary, C. H. ...
Executive ...
Office of the ...

State of New York ...
... of ...



APPENDIX

ESTANCIA MUNICIPAL SCHOOLS
H. P. BRUNELL, SUPERINTENDENT
ESTANCIA, NEW MEXICO

Dec. 5th, 1940

Dear Fellow Superintendent:

Attached to this letter is a questionnaire which I have compiled for the purpose of gathering data for a study of the division of responsibility in the financial administration of municipal schools in New Mexico.

To conserve your time in filling out this questionnaire, I have striven to arrange it in such a way that only a check mark will be needed to record your answer to each question. This I have been able to accomplish for the most part, and in only a few instances will it be necessary for you to write anything at all.

The courtesy of your cooperation in returning the form at once is deeply appreciated.

Sincerely yours,

H. P. Brunell
Superintendent

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF PHYSICS
CHICAGO, ILL. 60637

Dear Fellow Experimentalists:

Attached is a copy of a questionnaire which I have compiled for the purpose of gathering data for a study of the relative responsibility of the theoretical and experimental physicist in the development of new ideas.

To conserve your time in filling out this questionnaire, I have written in advance to the effect that only a certain number of answers are required. Your answer to certain questions will be used to establish the relative importance of the various factors in the development of new ideas. This questionnaire will help the committee for the purpose of determining the relative importance of the various factors in the development of new ideas. Thank you for your cooperation.

The courtesy of your cooperation is appreciated. The form at once in the hands of the committee.

Sincerely,
J. J. Thomson

Enclosure

Very truly,
J. J. Thomson

THE DIVISION OF RESPONSIBILITY IN THE FINANCIAL
ADMINISTRATION OF MUNICIPAL SCHOOLS IN NEW MEXICO

- I. Who prepares the annual budget? (1) Superintendent_____;; (2) Clerk of the board_____;
(3) President of the board_____; (4) Board as a whole_____;; (5) Others_____.
- II. Who presents the budget to the budget commission? (1) Superintendent_____; (2) Clerk of the board_____
(3) President of the board_____; (4) The board as a whole_____;; (5) Superintendent and board_____.
- III. Who is responsible for making the monthly budget report? ((1)) Superintendent_____; (2) Clerk of the board_____;; ((3)) Others_____.
- IV. Check the various types of accounting records used in the financial accounting system of your school:
(1) Warrant book stubs_____; (2) Warrant register_____;
(3) Journal_____; (4) Ledger_____; (5) List any others_____.
- V. Who keeps the financial accounts of the school district? ((1)) Superintendent_____; (2) Clerk of the board_____;; ((3)) Any other person_____.
- VI. Who determines the salaries and wages to be paid to employees? ((1)) Superintendent_____; (2) Superintendent with approval by the board_____; (3) Superintendent and board in conference_____; (4) The

THE HISTORY OF THE UNITED STATES OF AMERICA
ADMINISTRATIVE DEPARTMENT

I. The President has elected as Vice President
John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

II. The President has elected as Vice President
(1) John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

III. The President has elected as Vice President
(1) John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

IV. The President has elected as Vice President
(1) John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

V. The President has elected as Vice President
(1) John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

VI. The President has elected as Vice President
(1) John Adams; (2) Secretary of State
(3) President of the Senate; (4) Chief Justice
of the Supreme Court; (5) Attorney General.

board alone_____.

VII. Does the board permit the superintendent to expend money in advance of specific authorization?

(1) Yes_____; (2) No_____; ((3) If yes, up to what amount?_____. Is this permission limited to any specific type of expenditures? (4) Yes_____;

(5) No_____. If so, what types? (6) Salaries____;

(7) Current running expenses____; (such as light, telephone bill, etc.) (8) Any item set up and approved in the budget_____.

VIII. Who prepares the orders for educational supplies?

(1) Superintendent_____; (2) Clerk of the board____;

(3) Any other person____. (Other supplies:

(1) Superintendent_____; (2) Clerk of the board____;

(3) Any other person_____.

IX. Which administrative officers are bonded?

(1) Clerk_____; (2) President____; (3) Superintendent____; (4) Any others____. Amount of the bond:_____.

X. Does the superintendent have clerical assistance?

(1) Yes_____; (2) No_____. ((3) Full time____;

(4) Rate of payment____; (5) Part time____;

(6) Rate Payment____. (7) If part time, how many hours weekly?____. (8) Is this part time assistance given by a pupil?____; (9) Teacher_____;

...
VII. ...
... in ...

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VIII. ...

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- (8) ...
- (9) ...
- (10) ...

IX. ...

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- (6) ...
- (7) ...
- (8) ...
- (9) ...
- (10) ...

X. ...

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- (2) ...
- (3) ...
- (4) ...
- (5) ...
- (6) ...
- (7) ...
- (8) ...
- (9) ...
- (10) ...

- (10) Other person_____
- XI. Is such clerical assistance provided solely for the superintendent? (1) Yes____; (2) No____.
(3) If no, with whom does he share this clerical help?_____.
- XII. What is the length of the superintendent's contract? (1) One year____; (2) Two years____; (3) Three years____; (4) Or longer_____.
- XIII. How many months of the year is the superintendent on the job?_____.
- XIV. Taking into consideration your entire year's activities, about how many hours per week on the average do you devote to these financial affairs of the school? (1) Less than five____; (2) Six to ten____; (3) Eleven to fifteen____; (4) Sixteen to twenty____; (5) Twenty one to twenty five____; (6) Or more_____.
- XV. (1) How long have you served in your present position?____; (2) How long did you serve in the same school system prior to becoming superintendent?_____.

(1) The first...

XI. In the first place...

(2) It is...

XII. The second...

(3) The third...

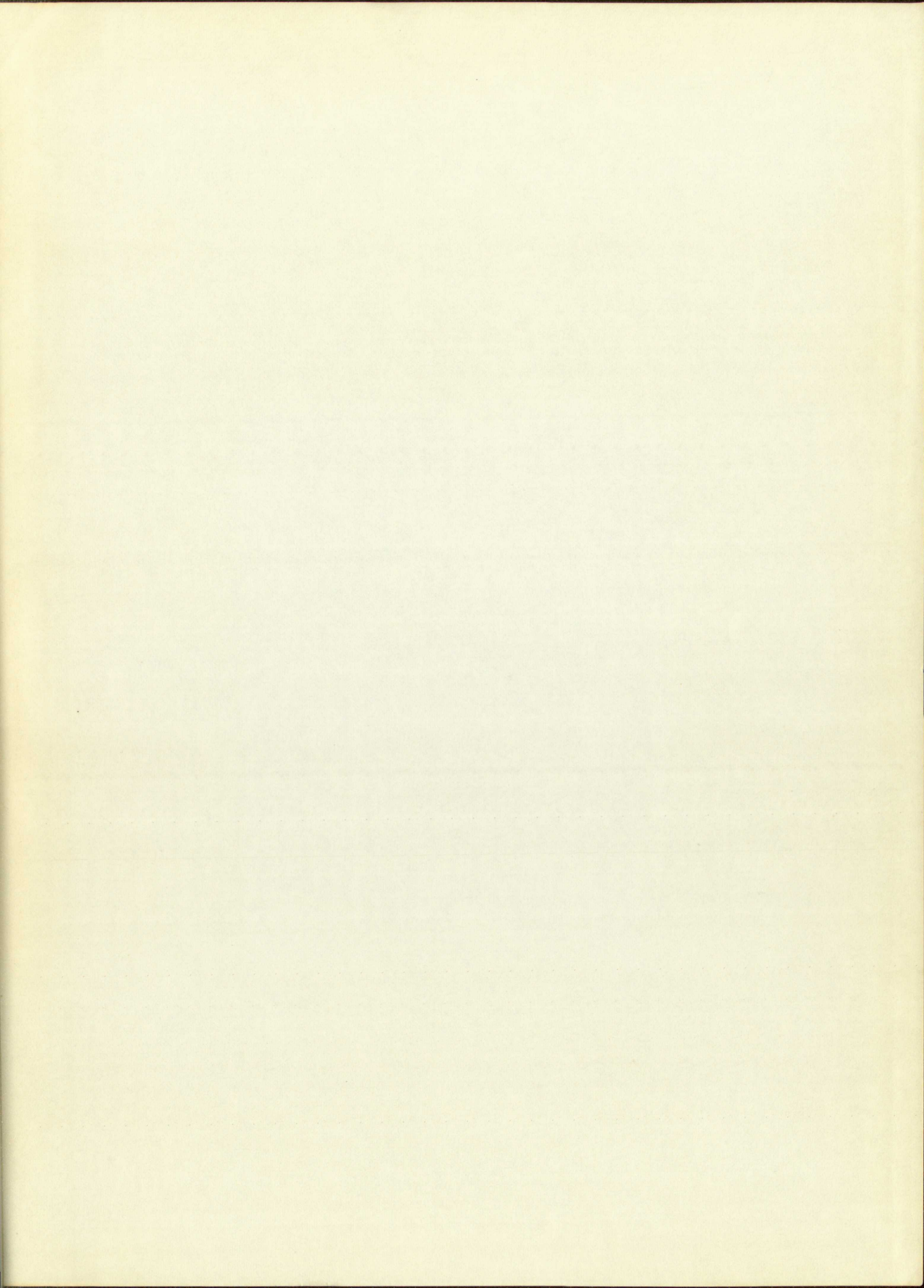
XIII. The third...

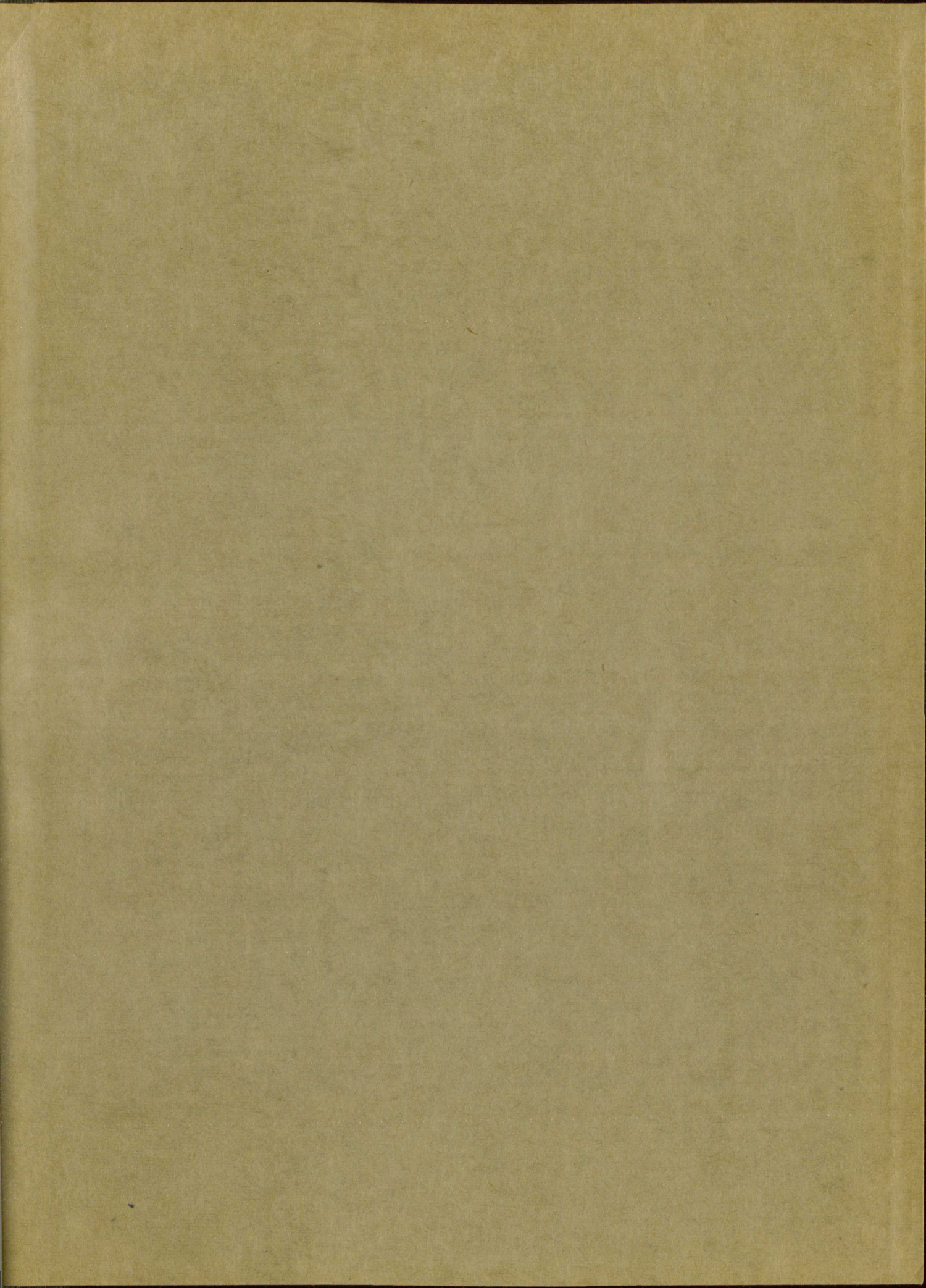
XIV. The fourth...

(4) The fourth...

XV. The fifth...

(5) The fifth...

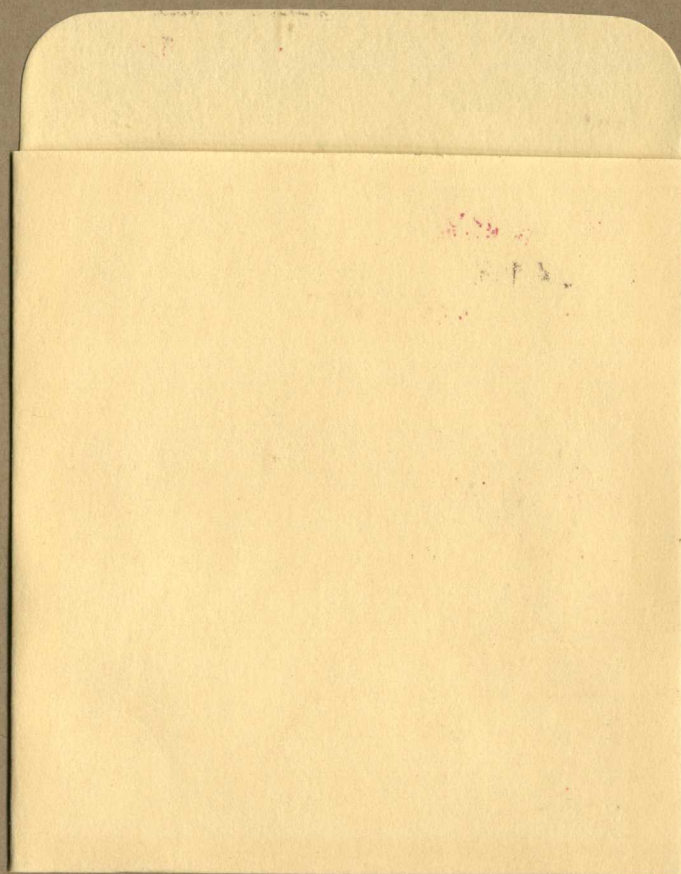




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