A Plan for the Constant Supervision of Expenditure in Public Libraries.¹

I WISH to bring before the members of the Library Association of the United Kingdom a system of book-keeping and reports which, whatever may be its shortcomings, I find most serviceable. Before doing so, however, I should like to mention the circumstances that urged me to devise, and my committee to adopt, this scheme. The departments concerned, it is well to know, number seven; and, in the capacity of secretary to the committee, questions of finance, such as, "Tell us the balance in hand for stationery at X Y Z Branch," were frequently put to me by some member of committee. It has often been impossible to answer such a question straight off; and this was my first inducement to devise something to meet the difficulty. The next—and most important—was the circumstance that the estimates for the current year were very much cut down—so much so, as to make it a matter of extreme difficulty to keep within the prescribed limits, and to call for the keenest watchfulness on all matters of expense. A glance at the forms I lay before you will explain my system better than any description; but I will endeavour to describe it in such terms as to make it clear to those who may not be able to see the forms.

In the first place, let me say that the estimates for the year for each separate library are laid under different headings, such as "New Books," "Binding," "Stationery," &c. Each librarian is supplied with an "Expenditure Book" or Ledger, which is ruled in columns to contain the following information:—Date, to whom paid, for what paid, and a series of money columns, which are headed with the items of expenditure as copied from the printed estimates. The expenditure book is

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used in this way:—The librarian in charge of a branch certifies an account for (say) two new chairs; this he at once enters in his book in this manner: "17th Aug., John Williams, two chairs," and under the heading, "Furniture and Fittings," he places the amount paid. And so on with other entries as the accounts come in—each entry occupying the whole of one horizontal line. The reports are sent to me fortnightly, so, at the end of the fortnight, each librarian rules a line right across the pages, and adds up each column. The book then shows exactly what *has been* spent out of the estimates during the fortnight in each item of expenditure. Before I describe the report forms, I should explain that at the end of the second fortnight the entries during that period are similarly treated, and then a line is ruled under these totals, and they are added to the totals of the previous fortnight—the results being placed under this second line, when a double line is ruled. And so on throughout the year, carrying forward every fortnight the total expenditure to date. In the left margin are written against these totals, "Expenditure during the Past Fortnight" and "Expenditure to Date." For purposes of comparison, this division of the year into fortnights is useful; and the fact that each item of expenditure has its own special column makes a search for the record of any account previously paid a matter of the utmost simplicity.

In the reports which are sent to me every fortnight, the *items of expenditure* run down the left side of the sheet, in the same order as across the top of the ledger. The five money columns opposite these items give the estimate, expenditure to the end of the previous fortnight, expenditure during the past fortnight, total expenditure to date, and balance. From this return, which is so simple as to be made in a very short time, I can see every fortnight, at a glance, how each department stands in regard to each item of expenditure. These statements lie on the table at committee meetings. Of course, the expenditure books themselves show, at any moment, exactly how matters stand; but I find the fortnightly reports quite sufficient for all practical purposes.

In order to carry out what I consider the completion of the system, the information is still further condensed into what I term (for distinction's sake) the "General Financial Statement." This forms part of my report to the committee. In it I place at the left side of the sheet a *list of the departments*.

The money columns bear the same headings as in the detailed statements sent to me (given in the preceding paragraph) and they contain the gross totals under all items *in globo* for each library. And thus the committee can examine, every fortnight, a series of reports showing the financial condition in every item in each department, together with a summary of the totals for each department, and the totals for the entire borough. Receipts for fines, catalogues, &c., are shown in a simple form at the bottom of each report.

A written description of such a system must necessarily seem laboured, and must make the system appear complicated; but I can assure the members of the Association that the working of it entails very little trouble, and is extremely simple. It is briefly as follows:—Enter each bill under its proper heading in the ledger; at the end of each fortnight add each column for the fortnight; under this place the total expenditure to date; copy on to the report-form the estimates, the expenditure to the end of the previous fortnight, and the expenditure during the fortnight just past; add these two latter together, and so fill up the expenditure-to-date column; subtract this from the estimates in the first column and fill up the balance column; add these columns to get the totals under all items. The report to the committee is made by simply copying these totals under all items on the form bearing the list of departments (the "General Financial Statement,") and adding up the five columns on that sheet.

I may be allowed to add that the adoption of the scheme by my committee saves me a great deal of time and trouble, and some anxiety, by automatically and regularly informing me of the financial state of each of the departments under my control, and by doing away with the frequent necessity of special enquiries.

The hope that the same system, or an adaptation of it to suit peculiar circumstances, may prove equally useful to others as it has to me must be my excuse for troubling the Library Association with its consideration.

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