manual training department and drawing a surprising number of country birds even to the roof of a city school. In planning and constructing such things, arithmetic takes its place as a necessary tool and sends the young workers hurrying to their books.

But over-crowded classes, many duties, and much fatigue often make it hard for the wise teacher to take full advantage of the rich educational resources and opportunities all around her. And not all teachers are wise. Just here is where the Girl Scout or the Boy Scout in a class may act as a veritable leaven. Fresh from weeks in camp or veteran hikers in the country, they bring an enthusiasm and a practical knowledge of outdoor life that has brought a new spirit into many a dull lesson. They have made rustic chairs, tables, and racks; they have built stone fireplaces and cooked over them; they have drawn simple sketch maps—and followed them; they know the rudiments of first-aid, home nursing, and child care; they have watched the stars and sung songs of their own composition around the campfire. They have edited a camp paper and written little plays and pageants around local history or tradition. They have made puppets and given puppet shows. At Christmas they have sung carols through the town, given parties for children, made their own Christmas presents of weaving, basketry, or photography, packed baskets of food to be distributed through local agencies. They have made layettes for hospitals and simple clothes for themselves or less favored children. In all sorts of ways they have been "junior good citizens." It is no wonder that they seize upon their books with minds full of waving tentacles and communicate their interest to other pupils.

There is of course a danger that some teachers—not so wise—may put too much responsibility upon Girl Scouts and hold them up too frequently as models of character and behavior. Nothing causes them such acute embarrassment nor makes them so much disliked by other children. In some schools they have been given a monopoly of the flag ceremony and have been considered the only pupils who really like to do "good turns." Tactfully dealt with, they bring their training in group discussion and good sportsmanship, secured through the activities of troop and patrol, to the service of the class and are unobtrusively good leaders and good followers.

Girl Scouting—and other programs for growing girls—are not a substitute for education. They are primarily designed to provide full and happy employment for leisure hours. But they serve as a fertile seed bed for the sort of educational interest that will last a life time, and foster an approach that vivifies school work and leads out into the home and community.

Josephine Schain

FELLOWSHIP AND SCHOLARSHIP GRANTS FOR THE STUDY OF LIBRARIANSHIP

The American Library Association, under the provisions of a grant from the Carnegie Corporation of New York, is offering a limited number of fellowship and scholarship grants for the study of librarianship to residents of the United States and Canada.

The purpose of the grants is to encourage and aid persons who are capable of making specific contributions to the library profession, by enabling them to pursue a year of study or research in library problems. Candidates must be graduates of approved colleges or universities. They should also have had at least one year of work in a library school and satisfactory experience in library work. Under extraordinary circumstances these latter requirements may be waived when the candidate presents sat-
isfactory evidence that he is competent, by virtue of other training and experience, to pursue effectively the study that he proposes. The work of candidates who are given awards must be done in connection with an educational institution recognized as appropriate for the supervision of their studies, but need not necessarily be done in residence. It is intended that students shall give full time to their studies, the results of which will be expected to constitute a definite contribution to library science and be made available to the profession.

The stipend for a fellowship will be $1500 or more and will vary according to the requirements and qualifications of the recipient. Scholarships varying in amount from $750-$1000 will be awarded to persons with more limited training and experience. Present employment conditions and the need for restraint in recruiting incline the Committee to devote the larger part of these funds to fellowships rather than to scholarships. When warranted, the stipend may be renewed for a second year, but a renewal should not be anticipated by any applicant. Grants will be conditional upon acceptance of the applicant by the institution chosen to supervise the work.

A report of the year's work, covering results accomplished during the period of study, will be required from each appointee. The director of the library school or some other qualified officer of the educational institution that supervises the work will be asked to present a report to the Committee evaluating the work of the appointee. Theses or other productions will be subject to the disposition of the Committee on Fellowships and Scholarships, as regards publication and distribution, except as modified by local university regulations.

Each applicant should address a typewritten letter to the Chairman of the American Library Association Committee on Fellowships and Scholarships, Mr. Harrison W. Craver, Engineering Societies Library, 29 West 39th Street, New York, N. Y., giving information on the following points:

a. Age;
b. Record of college work, including name of college, dates, degrees, major subjects of study, relative standing in class, transcript of course records, etc.;
c. Reading and speaking knowledge of foreign languages;
d. Training and experience in library work; other occupational experience;
e. Plan of proposed study in detail;
f. Educational auspices under which applicant desires to study;
g. Names and addresses of three persons who can speak, on the basis of their own professional competence and from personal knowledge of the candidate, as to the candidate's capacity (1) for library work, and (2) for specific work outlined under (e) above.
h. Candidates should be prepared to submit health certificates.

Applicants should not request persons named in section (g) to write directly to the Committee.

Copies of printed or typewritten works may be submitted. A recent photograph of the applicant (preferably unmounted and of small size) should be sent.

All documents submitted become part of the records of the Committee, and can not be returned.

Applications for grants for the school year 1935-1936 should be filed before February 1, 1935.

The Committee on Fellowships and Scholarships will welcome suggestions as to persons who might be considered for fellowships. Unsuccessful application in one
year will not preclude consideration in another year.

The Committee will act on the applications before April 1 and applicants will be notified as soon as possible.

THE TRUTH ABOUT THE COST OF GOVERNMENT

URING recent years a ceaseless and generously supported campaign has been financed by certain interests to discredit public expenditures of all types. A favorite trick has been to exaggerate the proportion of the national income which is expended for public services. Proceeding on the basis of bogus figures, and assuming that there is something inherently undesirable in public expenditure as such, it is easy to arrive at the conclusion that taxation is threatening to undermine our economic and political system.

A recent bulletin, What Government Costs, of the Tax Policy League, a research organization conducted under the direction of a competent group of economists and tax experts, contains material which is particularly pertinent to this problem. This publication opens with the following statement:

There has been no phase of public finance more variously represented and more extravagantly estimated during recent years than the total amount which the citizens of the country are paying for their federal, state, and local governments. Estimates given out by persons high in the business world which have reverberated throughout the country run up, in some cases, to the fantastic heights of 20 or 22 billion dollars a year.

This bulletin then proceeds to make an expert analysis of income and governmental costs based upon the most reliable sources of information available. Basing its figures on 1932, the last year for which anything more reliable than approximate estimates are available, the Tax Policy League discovers that approximately eight and a half billion dollars of revenue was collected by the 183,000 political units of the United States—federal, state, and local. This is stated to be “the actual present burden of government upon the taxpayer.”

How do the fulminators against public expenditure arrive at estimates two and even three times this amount? They do it by using gross figures. They include sums realized from bond issues and borrowings, and also include expenditures for debt requirements, “which is obviously misleading, since it involves counting debts as a cost of government, both when they are incurred and when they are paid off.” They include the full cost of public service enterprises, which are partly or wholly self-supporting and take no account of the fact that about 9 per cent of the revenues of state and city governments come from these enterprises.

These misleading figures as to the burden of public expenditures are then used in relation to equally fictitious statements as to the amount of the national income. The result has been that estimates concerning the proportion of the total income which goes into taxes have assumed extravagant proportions, frequently running as high as a fourth or a third of the national income.

What are the facts as to the ratio of taxes to income? If one takes his income figures from a study of the national income, 1929-1932, recently made by the United States Bureau of Foreign and Domestic Commerce, and the estimates of taxes collected by the National Industrial Conference Board, the ratio of taxes to income distributed, as opposed to income currently produced, was as follows in recent years: 1929, 12.1 per cent; 1930, 13.6 per cent; 1931, 14.6 per cent, 1932, 16.3 per cent.

The foregoing percentages give a proper picture of the burden of government—indicated by the ratio of governmental costs, as represented by actual tax collections—to income, as represented by payments actually received by the people of the United States.