

With each revision it is felt that a nearer approach is made to obtaining a list of teachers placed in the right order of merit and to securing a correct classification.

By the provisions of the Education Amendment Act of 1920, Education Boards are required, with certain reservations, when appointing or transferring teachers, to select the candidate who is highest on the graded list of teachers; the object of the graded list will thus now be attained, teachers in every education district having an equal opportunity of securing any primary-school position in the Dominion and generally having a good guarantee that merit will be duly rewarded.

FINANCES OF EDUCATION BOARDS.

(Tables F1-F3.)

The following figures show the receipts and payments of Education Boards for the years 1919 and 1920 under the various headings:—

	1919.		1920.	
	Receipts.	Payments.	Receipts.	Payments.
	£	£	£	£
General fund expended on administration ..	47,863	38,003	41,842	47,626
Teacher's salaries and allowances (including relieving teachers)	1,278,842	1,281,942	1,525,892	1,530,561
School and class libraries—Capitation and subsidies	3,633	1,494	810	2,028
Conveyance and board of school-children ..	11,972	16,715	20,147	19,306
Incidental expenses of schools	83,301	83,360	87,454	87,824
Training of teachers	79,801	79,703	103,537	107,968
Manual instruction	51,884	63,095	69,251	81,573
Technical instruction	97,427	100,823	133,372	147,862
Public-school buildings (including rebuilding) and sites	91,053	106,296	266,760	300,350
Maintenance and rent of school buildings ..	139,106	124,448	106,114	130,240
Subsidies and voluntary contributions, scholarships, refunds, &c.	17,386	33,678	25,588	34,667
Receipts from local sources	46,988	..	49,357	..
Totals	1,949,256	1,929,557	2,430,124	2,490,007

The payments in 1920 exceeded the receipts by £59,884, the Boards' cash balances being less by that amount at the end of the year than they were at the beginning.

The total cost of administration shows an increase of £9,623 over the cost for the previous year, and as the Government grants for this purpose were adjusted so as to make ample provision on the basis of the 1919 expenditure the result is that, without taking into account transfers to special accounts from the General Fund, there was a deficit of £5,784 on the year's working on this account alone. In the case of two Boards only the receipts were greater than the payments, and it should be mentioned that while in one district of moderate size the cost of administration was 4·6s. per head of the average attendance, it ranged in the various districts to a cost as high as 7·02s. in one district, the average cost per head of all the districts being 5·71s.

Both the receipts and payments on account of the conveyance and board of school-children were greater than in the previous year, the receipts exceeding the payments by £841. Three Boards found it necessary to make transfers from the General Fund. In only one case, however, was this due to the payments for the year exceeding the receipts; in the other cases it was owing to previous cash debit balances not having been met by corresponding assets. The total amount of all such transfers was £1,063.

The more liberal provision for incidental expenses of schools resulted in greater receipts and payments in this account than previously. The payments exceeded the receipts by £370, and in order to balance the account three Boards transferred substantial amounts from the general Fund, the highest amount transferred being £631, and the total amount transferred by all Boards being £1,222.

Although in the case of the Manual Instruction and Technical Instruction Accounts the payments exceeded the receipts by large sums, the position, when the amounts owing to the Boards are taken into consideration, is much better. In the Manual Instruction Account five Boards have credit balances amounting in all to