

all future cases will be substantially heavier. During the period of the present war the Board has decided that no application under this section of the Act will be favourably considered, except in any case where it is deemed desirable for the efficiency of the service that the retirement should be allowed.

Hitherto practically the whole of the administration expenses of the fund have been borne by the Education Department. It is considered that the fair cost of administration should be borne by the fund, and accordingly it has been debited with the expenses for the year 1916, amounting to £502.

A number of necessary amendments in the Acts relating to the fund have been considered, but in view of the Government's decision to legislate only on war matters these amendments have had to stand over for the time being. Certain conditions arising out of the war, however, rendered certain legislative provisions necessary, and these were included in the War Legislation Amendment Act, 1916. These provisions are as follows: (1.) A certificated or licensed teacher appointed temporarily by an Education Board under the Act referred to may elect to become a contributor to the fund if he continues in the service of the Education Board for more than three months. (2.) Any person having been a contributor to the fund on the 4th August, 1914, who voluntarily retired from the Education service for the purpose of joining the Expeditionary Forces, and obtained a refund of his contributions to the fund, may regain his former status in the fund if he again re-enters the Education service and there are repaid to the fund his former contributions and the amount he would have had to pay as contributions had he been on leave of absence. (3.) If an annuitant is temporarily re-employed no deduction is to be made from his allowance such as would reduce the rate of his allowance and salary, taken together, to less than the rate of £180 per annum. This provision was made to encourage teachers who were in receipt of low salaries at retirement temporarily to re-enter the service to relieve the shortage of certificated teachers caused by enlistments. (4.) The period during which a contributor is a member of the Expeditionary Forces is not to be reckoned as unemployment in the Education service. A number of contributors who have joined the Forces are not on leave of absence, and this provision was necessary to preserve their status.

TABLES RELATING TO COST OF EDUCATION AND NUMBER OF PERSONS RECEIVING INSTRUCTION.

In the following tables, A, B, C, D, E, and F, an attempt is made to analyse the public expenditure on the various branches of education, and to show under what heads the increase of expenditure in recent years has taken place; to give the expenditure per head of the population and per head of the roll of schools; and to present a comparative statement of the increase in the number of persons under instruction.

TABLE A.—ANALYSIS OF EXPENDITURE ON EDUCATION IN NEW ZEALAND FOR THE YEAR 1916-17.
(Figures given in every case to the nearest £1,000.)

Branch of Education.	Out of Public Funds.			Secondary and University Reserves Revenue.	Total for all Items from all Public Sources.
	Maintenance.	New Buildings and Additions.	Total.		
	£	£	£	£	£
A. (1.) Primary (including Native schools and training colleges)	1,271,000	47,000	1,318,000	..	1,318,000
(2.) Secondary (including secondary schools, technical high schools, and secondary departments of district high schools)	153,000	6,000	159,000	54,000	213,000
(3.) Continuation and technical	52,000	6,000	58,000	..	58,000
(4.) Higher (including university and higher technical)	58,000	3,000	61,000	24,000	85,000*
Totals A (1-4)	1,534,000	62,000	1,596,000	78,000	1,674,000
B. Industrial schools	50,000	..	50,000	..	50,000
C. Special schools (Deaf and Blind, and Homes for Backward Children)	13,000	8,000	21,000	..	21,000
D. Superannuation and miscellaneous	27,000	..	27,000	..	27,000
Totals A, B, C, D	1,624,000	70,000	1,694,000	78,000	1,772,000

* Includes £1,542 paid by the Mines Department.