

to the introduction of the system. The great difficulties inherent in producing an accurately graded list are acknowledged, but credit must be taken for the success with which the system has so far been carried out. Recently amended regulations impress upon Inspectors of Schools the necessity of making their investigation of a teacher's merits on the broadest lines possible, and of guarding against estimating the efficiency of a school or a teacher solely in accordance with measurable results, irrespective of both the manner in which the results have been produced and the effect the production may have had on the mental and spiritual development of the child as evidenced by his intelligence, spontaneity, and his interest in his work. It is hoped by proceeding on lines such as these to obtain the most accurate estimate possible of the fitness and ability of every certificated teacher in the service.

ORGANIZING TEACHERS.

The employment by Education Boards of organizing teachers, begun in 1919, was continued with success in 1921, twenty-four such teachers working in the various education districts. Their duty is to supervise closely the work of small groups of country schools placed under their charge, assisting the teachers in matters of organization, schemes of work, and method of teaching, and directing uncertificated teachers in their courses of study. Inspectors of Schools report very favourably on the success of the scheme, commenting on the marked improvement in the efficiency of small schools brought under this supervision.

The salaries of organizing teachers range from £370 to £430 per annum, in addition to which a house allowance of £60 per annum is payable.

FINANCES OF EDUCATION BOARDS.

(Tables F1-F3 in E.-2.)

The following figures show the receipts and payments of Education Boards for the years 1920 and 1921, under the various headings :—

	1920.		1921.	
	Receipts.	Payments.	Receipts.	Payments.
	£	£	£	£
General Fund, expended on administration ..	41,842	47,626	43,289	46,765
Teachers' salaries and allowances	1,525,892	1,530,561	1,646,627	1,642,940
School and class libraries	810	2,028	1,698	1,984
Conveyance and board of school-children ..	20,147	19,306	23,491	22,367
Incidental expenses of schools	87,454	87,824	92,337	94,112
Training of teachers	103,537	107,968	138,402	136,441
Manual instruction	69,251	81,573	99,643	104,474
Technical instruction	133,372	147,864	206,122	207,810
Public-school buildings (including rebuilding) and sites	266,760	300,350	368,436	391,794
Maintenance and rent of school buildings ..	106,114	130,240	108,090	123,796
Subsidies and voluntary contributions, scholarships, refunds, &c.	25,588	34,667	21,324	50,442
Receipts from local sources	49,357	..	68,389	..
Totals	2,430,124	2,490,007	2,817,848	2,822,925

The payments in 1921 exceeded the receipts by £5,077, the Board's cash balances being less by that amount at the end of the year than they were at the beginning.

The total payments for administration from the General Fund were slightly less than in the previous year. In the case of six Boards the payments exceeded the receipts from the Government for the purpose, part of the balance being made up by receipts from local sources. In this connection attention is drawn to the fact that in the case of at least two of the Boards the expenditure on administration is greater than the total revenue available for the purpose, and that sooner or later