

as well as those to be entered at the close, namely, Nos. 54, 60, 61, 62, 63 and 64.

10. It has been discovered that in one county there were some cases in which the entry under heading No. 58, "Total amount voted at last annual meeting for all school purposes," in some cases included the "estimated county grant." Such a statement is false, as the county rate is levied in accordance with the statute. The amount voted at the annual meeting is simply what the section should assess itself for and collect through the secretary of its trustees from the ratepayers of the section, to *supplement* any grant estimated to come from the county fund at the end of the year.

11. "Total amount of Teachers' Salary," under No. 60, is the exact amount the trustees have paid or are obligated to pay as salaries during the year—the amount they have to pay the teacher according to the bond or contract. The county fund will in most cases be required to supplement the sectional assessment for this payment. The figures will therefore necessarily include some if not all of the county fund; but must not include any of the Provincial Grant. These figures will always be easy to fill in, as they will be exactly what must be paid the teachers for the year according to the legal contract.

It will differ from No. 4, "Annual Salary exclusive of the Provincial Grant," (which is the *rate*, or salary for the complete year) whenever the teacher has not taught the complete year. No. 4 states the salary, provided the teacher taught the full year. No. 60 states the actual salary paid, or to be paid, for the time taught.

12. *Total Annual Enrolment*.—If the numbers in columns 27 and 38 on page 9 are not equal, the teacher has misunderstood or not followed the directions on the last page of the Register. Such a return should be sent back for correction. The sum of columns 35, 36 and 37 must equal 38. 39 and 40 must equal 38. The sum of 45, 46, 47, 48, 49 and 50, must equal 38. 51 and 52 must equal 38. And 91 to 103 must equal 38.

Also the sum of 65 to 90 should approximately equal *five* times column 12.

Columns 100, 101, 102 and 103 must equal 130, which must also be equal to the sum of 131 and 132, etc., etc.

13. Column 129 refers to Provincial High School Certificate holders. Grade IX. will therefore, as a rule, be filled with a *naught*. Grade X. with those holding D certificates or licenses, Grade XI. with those holding C, and Grade XII. with those holding B.

The Grade of such High School students should be marked in every Register, on page 3, with an *asterisk*, as required in G.—COUNTY ACADEMIES. Reg. 13.

14. *How to fill in Tables 65 to 90*.—(1) Suppose book-keeping to be taken up in an ungraded school for only *six* weeks, the teacher giving his attention to the class for an average of 15 minutes every day. That