

have been closed for the purpose and under the conditions specified in xl. 5, Regulations of Council (page 49), or to give up the school-room for the half-yearly examination of Teachers.

(5.) *Scale of Distribution.*—Add to the total of the days' column one-third of the sum of the numbers in that column opposite such Section as may be entitled to special aid as Poor Sections. With the number thus obtained (here called A) work the following proportion :—

A: 1000 :: Amount of Fund: Amount per 1000 days (ordinary Sections.)

Having found the amount for 1000 days, the Scale of Distribution can be readily filled in. The use of this scale will be found greatly to facilitate the process of calculation. By taking a large number, instead of the simple unit, as the basis of computation, it also ensures a much greater degree of accuracy than could otherwise be attained. The mode of using it will readily suggest itself. Suppose the amount per 1000 days to be, for Sections not being poor, \$17.395, the amount due a Section in which the Grand Total days attended by all the pupils is 4.797, would be determined thus (taking the amounts from the scale):—

3,000 days,	\$52.185	And if a Poor Section, 3)	83.445
1,000 "	17.395		27.815
700 "	12.18		
90 "	1.565		
7 "	0.12		
			<u>\$111.26</u>
<u>4,797</u>	<u>\$83.445</u>		

3. The amount advanced as a loan to each County shall be refunded on or before the 31st of October following: otherwise interest shall be charged.

VIII.—ASSESSMENT OF SCHOOL SECTIONS.

1. The school meeting should be careful, in voting its estimates, to authorize a sum amply sufficient to enable the Trustees to meet the liabilities of the school year. Any balance remaining in the hands of the Trustees is, of course, to be carried to the credit of the next school year, while any deficit arising from an authorized expenditure may be