2. After providing for the foregoing fixed payments, the remainder of the sum available shall be distributed as regards two-thirds of the amount according to the population of the various districts, and as regards one-third of the amount according to the population multiplied by the cost of education and divided by the valuation of the district.

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A further sum of £127 shall be allocated to the district of the County of Kinross from any receipts to the Fund in excess of the estimate, or—as a first charge—from moneys receivable in 1910–11.

3. For the purposes of the foregoing section, the "population" shall be taken to mean the population given in the census report last made.

The "cost of education" shall be taken to mean the sum of (a) the amounts shown by

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the return of the Accountant of the Scotch Education Department to have been expended in the preceding year by School Boards upon day schools, whether primary or secondary, and upon continuation classes; and (b) the amounts expended by managers of voluntary schools or of endowed schools in receipt of grants from the Department upon the schools under their charge as such expenditure shall be ascertained by the Department.

The "valuation of the district" shall be taken to mean that shown by the valuation rolls last available for the parishes or burghs within the district.

4. The actual sums to be allocated to the various District Education Funds for the year 1909-10, as calculated in accordance with the foregoing section, shall be those shown in column 4 of the following table :---

LABLE	REFERRED	TO IN	SECTION 4	of the	FOREGOING	Minute.
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<u> </u>	2.	. <u></u>	3.	. 4.	5.
•		Remainder of the Fund divided : (a) (b)			
Committees.	Total amount of the Items named in Section 1 of this Minute.	Two-thirds according to Population.	One-third according to Population multiplied by Expenditure and divided by Valuation.	Total amount allocated from the Fund.	Balances in the hands of the Committees on March 31, 1909.
Counties.	£	£	£	£	£ s. d.
Aberdeen (excludin Burgh)	g 7,309	6,808	3,248	17,365	3,560 11 0
00	3,983	3,127	1,498	8,608	1,248 . 2 4
	6,161	10,806	5,134	22,101	7,987 15 4
	1,879	2,611	1,891	6,381	1,765 18 10
	2,336	1,309	-388	4,033	316 9 1
		798	321	1,695	24 8 1
	. 1,850	1,438	1,039	4,327	621 7 10
-	1,053	1,360	909	3,322	120 7 2
Dumbarton	. 2,047	4,835	2,675	9,557	2,115 17 6
Dumfries	., 3,332	3,082	1,133	7,547	1,179 3 6
Edinburgh (excludin	g 2,440	3,987	1,659	8,086	1,582 10 7
City and Leith)					
Elgin	. 1,765	1,903	1,025	4,693	426 18 8
Fife	7,322	9,293	4,950	21,565	4,410 9 9
Forfar (excluding Dund		5,219	2,392	14,222	865 9 3
Haddington	. 2,270	1,642	509	4,421	1,240 13 0
	. 5,812	3,826	2,142	11,780	1,377 5 10
	1,762	1,339	507	3,608	1,058 17 5
Kinross	353	296	86	735	336 7 11
	. 2,549	1,672	554	4,775	256 11 5
Lanark (excluding Gla	s- 8,839	21,565	11,236	41,640	7,268 17 8
gow and Govan)					
Linlithgow	1,699	2,790	1,392	5,8 8 1	1,889 16 1
Nairn		395	197	1,290	65 2 9
Orkney	1,898	1,219	907	4,024	512 9 5
Peebles	1,230	640	177	2,047	154 1 3
Perth	7,115	5,235	1,875	14,225	215 6 4
Renfrew	5,157	11,423	6,712	23,292	9,573 19 1
Ross and Cromarty .	5,213	3,247	2,361	10,821	3,333 17 5
Roxburgh	. 2,679	2,073	733	5,485	1,591 19 2
Selkirk	. 1,291	992	520	2,803	411 19 11
Shetland		1,196	1,177	3,105	860 13 8
Stirling	. 4,135	6,043	3,510	13,688	2,006 12 6
Sutherland	. 1,428	911	616	2,955	1,322 10 9
Wigtown	2,289	- 1,388	543	4,220	1,086 15 2

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