

shown in the foregoing summary are taken from the Education Boards' general statements of accounts which accompany their reports, and which are hereunto appended.

A comparison of the amounts received from Government by the different Education Boards with their average attendance for the year shows that the proportions between these vary considerably, from £2 8s. 2d. for each average attendance received by the Hawke's Bay Board to £17 6s. 6d. received by the Board of the Patea District.⁽¹⁾ This may be explained by the circumstance that "The Education Boards Act, 1876," under which educational affairs were administered during 1877, laid down no principle upon which the grants should be made, and the vote would in consequence appear to have been distributed simply according to the claims submitted by the several Boards.

EXPENDITURE OF EDUCATION BOARDS.

From the general statements of accounts and other returns furnished by the Education Boards, the following summary of their expenditure for the year 1877 (Table F) has been prepared. In this summary the balances, and also the expenditure on account of the Auckland College and Grammar School and the Otago High Schools, are included, in order to show agreement with the totals of the different Boards' own statements of expenditure. The same explanation is here necessary which has already been given respecting the moneys raised locally in the Districts of New Plymouth, Hawke's Bay, and Otago, and expended without passing through the Boards' books.

The rates of expenditure in the several education districts for each average attendance, after deduction of the balances and the sums expended on school buildings, were as follows: Auckland, £4 15s. 3d.; New Plymouth, £6 7s. 2d.; Patea, £9 10s. 2d.; Hawke's Bay, £3 11s. 4d.; Wellington, £4 16s. 4d.; Marlborough, £4 14s. 2d.; Nelson, £3 17s. 2d.; Westland, £6 19s. 9d.; Canterbury, £4 16s. 9d.; Otago, £4 8s. 10d.: average of the whole of the districts, £4 14s. 8½d.

The cost of each average attendance on the whole of the schools on account of departmental expenditure (column 3) was about 6s. 7½d.; on account of teachers' salaries and Committees' expenses (column 4), £4 1s. 3¾d.—making altogether £4 7s. 11¼d.: the difference between this last sum and £4 14s. 8½d., given in the preceding paragraph, being the rate per head (6s. 9¼d.) on the amounts shown under columns 5, 6, 7, 8, and 9 of Table F.

The following table may be interesting, as showing the particulars of the departmental expenditure in the several education districts for 1877:—

TABLE E.—BOARDS' DEPARTMENTAL EXPENDITURE.

Education Districts.	Salaries of Secretaries, Clerks, &c.			Salaries of Inspectors.			Inspectors' Travelling Expenses.			Allowances to Members of Boards.			Office Rent and Furniture.			Printing, Advertising, Stationery, &c.			Totals as in column 3, Table F.			Cost per Attendance.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Auckland ...	1,000	5	0	533	6	8	199	0	0	244	6	8	208	17	8	709	14	11	2,895	10	11	0	7	4½
New Plymouth ...	221	5	0	100	0	0	...	...	...	...	...	...	...	...	...	22	9	3	343	14	3	0	14	4½
Patea ...	161	5	0	45	0	0	...	...	...	...	...	...	...	...	...	95	11	3	301	16	3	1	14	5½
Hawke's Bay ...	121	2	2	270	16	8	...	...	...	...	...	...	...	...	...	44	3	2	436	2	0	0	6	11½
Wellington ...	400	0	0	400	0	0	148	16	9	111	7	0	...	...	...	355	14	10	1,415	18	7	0	8	0
Marlborough ...	81	6	0	117	11	6	...	...	...	...	...	...	15	10	0	61	0	1	275	7	7	0	7	5½
Nelson ...	345	16	8	300	0	0	...	...	...	...	...	...	...	...	...	119	3	9	765	0	5	0	5	2½
Westland ...	260	8	4	430	0	0	250	15	6	176	9	0	...	...	...	535	6	9	1,652	19	7	0	17	2½
Canterbury ...	1,147	13	4	750	0	0	278	19	0	44	0	0	...	...	...	748	17	3	2,969	9	7	0	5	9½
Otago ...	909	3	4	871	19	0	369	1	6	...	...	...	...	...	...	353	11	4	2,503	15	2	0	4	3
Totals ...	4,648	4	10	3,818	13	10	1,246	12	9	576	2	8	224	7	8	3,045	12	7	13,559	14	4	0	6	7½

(1) It may be stated that no inconsiderable portion of the moneys received from Government was expended, not on ordinary current requirements, but on school buildings. For example, the Patea Board, out of a grant of £3,032 7s. 8d., expended £2,107 15s. 2d. on buildings. The following sums represent the rates for each average attendance received from Government by the different Boards; the first sum after the name of each Board showing the rate per head on the total amount, and the second sum the rate per head after deduction of the amounts expended by the several Boards on school buildings: Auckland, £6 3s. and £4 15s. 10d.; New Plymouth, £6 7s. 8d. and £5 3s. 10d.; Patea, £17 6s. 6d. and £5 5s. 8d.; Hawke's Bay, £2 8s. 2d. and £2 3s. 4d.; Wellington, £8 5s. 4d. and £4 17s. 9d.; Marlborough, £6 11s. 10d. and £4 16s. 2d.; Nelson, £4 12s. 1d. and £3 19s. 3d.; Westland, £8 17s. 1d. and £5 0s. 8d.; Canterbury, £4 7s. 8d. and £1 13s. 8d.; Otago, £3 3s. 9d. and £1 12s.: for the colony, £5 and £2 19s. 8d. The Boards of Auckland and Wellington may fairly represent that a somewhat large portion of their receipts was needed to pay off their liabilities from the preceding year, amounting, in the case of the former, to £4,775 1s. 5d., and of the latter, to £5,026 4s. 10d. It seems clear, on the other hand, that a large portion of the credit balances of the Boards of Canterbury and Otago was expended by them on school buildings, thus leaving free for ordinary current purposes a correspondingly large portion of their receipts for the year.