REGULATIONS.

The regulations already made by Order in Council under section 100 of the Education Act are hereunto appended. They relate to (1) the auditing of School Committees' accounts; (2) the auditing of the accounts of Education Boards; and (3) the calculating of the average daily attendance at the public schools, and the furnishing of the returns of such attendance.

The Education Boards have been informed that it is the desire of the Government to interfere as little as possible with their existing regulations, and only in so far as is necessary to bring them into harmony. It is therefore not deemed advisable to frame regulations respecting the examination and classification of teachers and other important subjects until the department has obtained very thorough and intimate knowledge of the circumstances and requirements of the schools within the several education districts. Such information will be best obtained by the officers of the department visiting the several districts, and conferring with the Boards. The Inspector-General has accordingly entered on such a course of visitation.

APPENDIX.

GENERAL STATEMENT of EXPENDITURE during the Year ending 30th June, 1878.

Vote.	Item.	Service.		Amounte Voted.		tod.	Amounts Expended.	Balances Debit.		
		New Zealand University		£ 3,000	s. 0	d. 0	£ s. d. 3,000 0 0	£ s. d.		
		Education Department.								
31	1	Secretary		600	0	0	505 10 9			
	2	Clerical assistance		275	0	0	$122 \ 18 \ 4$			
	3	Salaries of Inspectors		3,900	0	0	3,263 14 0			
	4	Normal schools		6,000	0	0	6,489 6 11			
	5	Scholarships		1,000	0	0	872 0 0			
	6	Travelling expenses		1,700	0	0	1,371 17 10			
	7	Contingencies		1,525	0	0	781 18 8			
	8	Grants to Boards		120,000	0	0	150,854 12 2			
	9	Wellington College		1,574	0	0	1,574 0 0			
	10	Otago High Schools		3,213	0	0	3,213 0 0			
	11	In lieu of capitation tax		25,000	0	0	25,000 0 0			
		Totals		164,787	O	0	194,048 18 8	29,261 18 8		
46	1	Public Libraries		5,000	0	0	5,000 0 0			
10	-	Miscellaneous—Land Fund.								
61	8	Canterbury—Girls' High School		250	0	0	250 0 0			
0.1	9	" School of Mines		450	ŏ	ŏ	450 0 0			
	10	" School buildings		15,000	ŏ	ō	15,000 0 0			
	11	" High School buildings		15,000	0	ō	15,000 0 0			
	12	" College maintenance		3,350	0	0	3,350 0 0			
	15	Otago—Director School of Mines		500	0	0	500 0 0			
		" School appliances		500	0	0	500, 0 0			
		Totals		35,050	0	0	35,050 0 0			
98	1	School buildings		50,000	0	0	51,950 0 0	1,950 0 0		
		Unauthorized.		<u></u>			احسب وتستندنك	7		
		Aided schools					294 10 0			

ABSTRACT of VOTE 31-EDUCATION.

Vote.	Service.	Amounts	s Vot	ed.	Amounts Expended.			Balance Debit.		
	Departmental salaries and travelling expenses Contingencies	1,525		d. 10 0	£ 843 781	3	d. 11 8	£	s.	d.
	Wellington College—Otago High Schools Payments to Education Boards Totals as above	$4,787 \\ 157,385 \\ \hline 164,787$	$\frac{0}{5}$	$\frac{0}{2}$	$ \begin{array}{r} 4,787 \\ 187,636 \\ \hline 194.048 \end{array} $	0 16	0	29.261	10	