

school-buildings, the amount available for fresh grants was only £50,000. The Boards' accounts are made up to the end of the school year (December 31st), and consequently do not agree with the Treasury accounts, which close on the 31st March. At the end of the school year the sum of £30,725 granted to the Boards out of last year's new vote remained unpaid; but the whole of this amount with the exception of £1,200 had been claimed when the financial period expired on March 31st, 1881. This sum of £1,200 has now been paid, and must be provided for out of the current financial year's vote.

The following is a summary of the chief heads of expenditure by Boards for the years 1880, 1879, 1878, and 1877 :—

TABLE H.—SUMMARY OF BOARDS' EXPENDITURE.

Principal Heads.	Year 1880.			Year 1879.			Year 1878.			Year 1877.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. Liabilities on 1st January	1,240	13	8	3,432	5	4	4,065	14	11	11,036	18	2
2. Cost of management by Boards	10,037	17	6	11,109	8	10	10,225	12	2	10,484	14	10
3. Cost of inspection and examination	8,273	13	9	7,735	4	0	6,142	14	5	5,606	19	7
4. Maintenance of schools—Teachers' salaries and allowances, grants to Committees and schools, scholarships, training, fire insurance, &c. }	247,121	3	5	221,053	4	0	191,499	15	5	173,726	9	7
5. School-buildings	117,410	1	10	172,867	14	3	90,491	17	9	82,322	7	10
6. Refunds and sundry extraordinary payments ...	726	7	0	1,651	11	0	4,254	2	1	3,610	8	4
7. Total expenditure on public schools	384,809	17	2	417,849	7	5	306,679	16	9	286,787	18	4
8. Add—Public libraries, 1880, 1879... ..	4,658	1	5	6,074	0	7	...	...	...	...	...	...
9. Auckland and Otago High Schools	...	...	...	...	...	...	...	...	...	11,166	2	0
10. Balances in hand, 31st December	35,113	6	0	43,275	6	7	61,605	19	3	24,814	0	11
11. Totals, agreeing with Boards' general statements }	424,581	4	7	467,198	14	7	368,285	16	0	322,768	1	3

The Boards' total expenditure on school-buildings within the year exceeded the amount received from the special vote for that purpose to the extent of £12,973 5s. 2d. This excess was provided for partly out of the balances in hand at the beginning of the year, and partly by payments from their ordinary income by one or two of the Boards. The aggregate balances in hand had been reduced from £43,677 15s. 2d., at the beginning of the year, to £35,113 6s. at its close.

Table No. 3 of the Appendix furnishes a detailed statement of the expenditure by the different Boards on management and on school inspection, including the examination of pupil-teachers. The moneys expended by the Boards on management and school inspection are classified as follows:—Office staff, £5,934 9s. 1d.; allowances to members of Boards, £636 7s. 9d.; office rent, furniture, repairs, &c., £716 10s. 6d.; fuel, light, and cleaning, £202 8s. 1d.; law expenses, £164 3s. 9d.; printing, £811 3s. 10d.; advertising, £743 3s. 11d.; stationery, £539 9s. 5d.; sundries, £290 1s. 2d.; total on management, £10,037 17s. 6d.; Inspectors' salaries, £5,929 16s. 8d.; Inspectors' travelling expenses, £1,954 18s.; pupil-teachers' examinations, £388 19s. 1d.; total on inspection and examination, £8,273 13s. 9d. The aggregate amount of allowances to members of Boards has increased from £462 18s. 3d. in 1879 to £636 7s. 9d. during the past year. No allowance whatever was paid to the members of the Auckland, Hawke's Bay, and Marlborough Boards. The payments under this head in the other districts range from £5 in Wellington to £203 16s. in Wanganui District. The law expenses last year amounted to £164 3s. 9d., as compared with £818 10s. 6d. in 1879. No law costs were incurred by the Southland Board, and in the other districts these ranged from £2 2s. in Marlborough to £34 17s. 7d. in Nelson District. The figures in the columns of Table No. 3 headed "Printing," "Advertising," "Stationery," and "Sundries," show that the expenditure by the Boards on these items does not bear any strict proportion to the relative number of schools or teachers, or to the average attendance, in the different districts. It may be expected that, as a rule, the rate of expenditure per scholar on management, inspection, and some other purposes will be higher in the more sparsely-settled districts with a number of very small schools than in the more densely-peopled districts having a greater number of largely-attended schools; but the returns show that, in some instances, the rates have not altogether followed any such rule, and that the business of some Boards has apparently been less economically managed than that of others.