

The following summary shows the average cost of each scholar, calculated on the daily average attendance in the different education districts, for Boards' management, school inspection (including examination of pupil-teachers), current maintenance of schools, and school-buildings respectively, for the year 1880. The gross amount of expenditure under each of these four heads is given in lines 2, 3, 4, and 5 of Table H.

TABLE J.—EXPENDITURE PER SCHOLAR BY BOARDS.

EDUCATION DISTRICTS.	Number of Schools, Decem-ber, 1880.	Number of Teachers, Decem-ber, 1880.	Average Daily Attendance for 1880.	Cost per Scholar for the Year 1880, calculated on the Average Daily Attendance.					
				Current Expenditure.				School-Buildings.	Total Current Expenditure and Buildings.
				Boards' Management.	Inspection.	Maintenance.	Total.		
Auckland ...	193	413	11,441	s. d. 3 9 ³ / ₄	s. d. 2 8 ¹ / ₄	£ s. d. 3 18 5 ¹ / ₂	£ s. d. 4 4 11 ¹ / ₂	£ s. d. 2 6 9	£ s. d. 6 11 8 ¹ / ₂
Taranaki ...	31	44	1,069	4 6 ³ / ₄	3 8 ¹ / ₄	3 14 11 ¹ / ₂	4 3 2	3 8 5 ³ / ₄	7 11 7 ³ / ₄
Wanganui ...	55	102	3,258	4 5	2 11 ¹ / ₄	3 9 4 ³ / ₄	3 16 9	1 11 10 ¹ / ₂	5 8 7 ³ / ₄
Wellington ...	43	186	4,700	2 4	2 4 ¹ / ₄	3 15 8 ¹ / ₄	4 0 4 ³ / ₄	2 2 9 ³ / ₄	6 3 2 ³ / ₄
Hawke's Bay	36	78	2,251	4 10 ³ / ₄	4 11 ¹ / ₄	3 19 1 ¹ / ₂	4 8 11 ¹ / ₂	2 19 2	7 8 1 ¹ / ₂
Marlborough ...	16	27	874	3 9	4 4 ¹ / ₄	4 0 0 ³ / ₄	4 8 2 ¹ / ₄	1 16 2	6 4 4 ¹ / ₄
Nelson ...	65	97	3,004	2 11	3 5	4 2 6	4 8 10	2 0 11 ¹ / ₄	6 9 9 ¹ / ₄
North Canterbury	122	391	11,558	2 4 ¹ / ₄	2 3 ³ / ₄	4 1 7 ¹ / ₄	4 6 3 ¹ / ₄	1 11 6	5 17 9 ¹ / ₄
South Canterbury	29	78	2,489	5 11 ¹ / ₄	3 1 ³ / ₄	4 2 1 ³ / ₄	4 12 0	1 4 5 ³ / ₄	5 16 5 ³ / ₄
Westland ...	34	86	2,365	7 4 ¹ / ₄	4 6 ¹ / ₄	4 7 5 ¹ / ₂	4 19 4 ¹ / ₂	2 13 9 ³ / ₄	7 13 2 ¹ / ₄
Otago ...	152	411	15,594	1 11 ¹ / ₄	1 10 ¹ / ₄	4 0 2 ¹ / ₄	4 4 0 ¹ / ₄	1 11 8 ³ / ₄	5 15 9
Southland ...	60	108	3,631	3 9 ¹ / ₄	2 8 ³ / ₄	3 17 2 ¹ / ₄	4 3 8 ¹ / ₄	1 7 7 ³ / ₄	5 11 4
Totals for 1880 ...	836	1,971	62,234	3 2 ¹ / ₂	2 8	3 19 5	4 5 3 ¹ / ₂	1 17 8 ³ / ₄	6 3 0 ¹ / ₄
Totals for 1879 ...	817	1,773	54,724	4 0 ¹ / ₄	2 9 ³ / ₄	4 0 9 ¹ / ₂	4 7 8	3 3 2	7 10 10
Decrease ...	...	...	...	0 10 ¹ / ₄	0 1 ³ / ₄	0 1 4 ¹ / ₂	0 2 4 ¹ / ₂	1 5 5 ¹ / ₄	1 7 9 ³ / ₄
Totals for 1880 cal- culated on average of roll-numbers at ends of four quar- ters—81,248	...	...	...	2 5 ³ / ₄	2 0 ¹ / ₄	3 0 10	3 5 4	1 8 10 ³ / ₄	4 14 2 ³ / ₄

The expenditure of the Education Department on management and inspection (including examination of teachers) is not included in this table. The amount of this expenditure is stated in another part of the report (page 15) to be about £1,200, or at the rate of 4³/₄d. for each scholar in average attendance, and 3¹/₂d. for each of the 81,248 pupils belonging to the schools. These charges being added, the total current expenditure for each scholar is £4 5s. 8¹/₄d. or £3 5s. 7¹/₂d. according as the calculation is based on the average attendance or on the numbers on the rolls.

In considering the totals of the current expenditure for each scholar in average attendance it is necessary to keep in mind that the several "Board Funds" for 1880 were derived not only from the statutory grants of £3 15s., but also from the votes of the General Assembly for scholarships, inspection subsidy, training of teachers, and the School Committees' grants of 10s. for seven months. In addition to the parliamentary grants, the gross income of the Boards from local receipts and bank interest on current accounts amounted last year to £7,522 15s. 2d.

The figures in Table J show that under all the four heads of expenditure the rates per scholar were less in 1880 than in the previous year. The cost of management was £971 11s. 4d. less, though the average attendance increased by 7,510. The cost of inspection was only £538 9s. 9d. more than in 1879, the increase being less in proportion than the increase in the average attendance. The cost of the teaching staff has not increased in proportion to the increased attendance, many of the new pupils having been admitted to old-established schools that had reached or passed the point where additional numbers cease to entail proportional expense. In all these respects the present year's accounts will show a still greater reduction, as the result of the retrenchment which began to take effect near the end of the year now under consideration. The expenditure on school-buildings (£117,410 1s. 10d.) was necessarily much smaller than in 1879, in which year, on account of the unusual magnitude of the vote, the Boards were able to expend £172,867 14s. 3d. on buildings. The amount expended on buildings being less, while the attendance is greater, the rate has declined from £3 3s. 2d. for each child to £1 17s. 8³/₄d.