

Wanganui, and Southland there is a saving of about 7 per cent. No reductions whatever were made by the Boards of Wellington, Hawke's Bay, and Marlborough in the salaries of the office staff. The reductions made by the Boards of North Canterbury, Westland, Nelson, and South Canterbury were respectively at the rates of about 9·6, 10, 14·6, and 16·1 per cent. The rate of 22·4 per cent. was secured by the Otago Board by the deduction of about 7½ per cent. on salaries over £200, and 5 per cent. on those below that sum, and by the abolition of the following offices: Two assistant drawing-teachers, £300; visiting French tutor, Normal School, £30; school-buildings draughtsman, £225; and clerk of works, £240. The two last-named officers were no longer needed, owing to the contraction of school-building operations.

The following is a summary of the amount of teachers' annual salaries and allowances in the different education districts, at the rates paid them during the last quarters of 1880 and 1879 respectively:—

TABLE L.—TEACHERS' SALARIES AND ALLOWANCES.

EDUCATION DISTRICTS.	Annual Salaries and Allowances at the Rates paid during the last Quarters of					
	1880.			1879.		
	£	s.	d.	£	s.	d.
Auckland	39,736	0	0	34,598	14	0
Taranaki	3,330	16	0	3,303	13	0
Wanganui	9,775	5	0	9,786	12	0
Wellington	14,663	0	0	13,302	10	0
Hawke's Bay	7,693	10	0	6,531	17	6
Marlborough	3,149	3	4	2,875	0	0
Nelson	9,043	0	0	9,673	11	9
North Canterbury	36,351	10	6	36,346	19	0
South Canterbury	8,666	6	9	8,084	9	10
Westland	7,898	0	0	7,527	15	0
Otago	51,759	0	0	49,198	13	4
Southland	9,581	10	0	11,186	17	0
Total	£201,647	1	7	£192,416	12	5

The number of teachers employed by Boards at the close of 1880 was 1,971, as compared with 1,773 twelve months previously. If the amount paid to teachers had increased during the past year in proportion to their number, their salaries for the last quarter would have been at the rate of about £213,904. The payments, as shown above, were at the rate of £201,647, or £12,257 less. The average attendance at all the schools increased from 58,738 in the fourth quarter of 1879 to 64,407 in the corresponding quarter of 1880. At the same rate of increase, the rate of salaries paid to the teachers at the close of last year would have been about £210,987, or £9,340 in excess of the actual rate of payment. Making allowance, therefore, for the additional teachers and the increased attendance, the total reductions effected by Boards in the salaries of the public-school teachers during the year may be estimated at the rate of between £9,000 and £12,000 a year.

The aggregate loss to Boards by the withdrawal of the 10s. per head grant on the average attendance (64,407) at the close of 1880 was at the rate of about £32,000 a year. The difference between this sum and the estimated reduction (from £11,000 to £14,000) on the salaries of teachers and other officers is from £18,000 to £21,000, which represents approximately the annual rate of the reductions on Committees' allowances and a few minor items of expenditure.

SCHOOL COMMITTEES' ACCOUNTS.

Table No. 11 (page 52 of the Appendix) contains a summary of the Boards' abstracts of the School Committees' audited statements of accounts. Copies of the Committees' statements were forwarded by the Boards to the department, and these show an improvement on the part of the Committees generally in the keeping of their accounts. As a rule, the accounts are most satisfactorily kept in those