

PROVINCIAL DISTRICTS.	Expenditure for the Year 1880.								
	Office Expenses and Salaries.	Expenses of Leasing.— Auctioneers, Advertising, &c.	Expended on Reserves.— Surveys, Fencing, &c.	Crown Grants and Law Expenses.	Paid to Boards for Primary Education.	Paid for Secondary Education.	Sundries.	Balances on December 31, 1880.	Total.
Auckland ...	£ s. d. 100 6 8	£ s. d. 26 9 4	£ s. d. 14 8 9	£ s. d. 48 3 2	£ s. d. 1,643 6 6	£ s. d. 342 5 1	£ s. d. ...	£ s. d. 187 14 9	£ s. d. 2,362 14 3
Taranaki ...	110 1 7	34 14 9	45 8 4	2 3 8	420 0 0	205 0 0	...	65 17 8	883 6 0
Wellington ...	91 19 4	40 15 3	56 14 0	10 8 2	408 18 4	38 0 0	...	436 16 5	1,083 11 6
Hawke's Bay	77 16 1	7 17 6	14 11 1	4 15 4	850 0 0	...	2 0 0	526 10 3	1,483 10 3
Marlborough	31 5 0	...	...	...	200 1 6	19 6 10	...	54 13 3	305 6 7
Nelson ...	25 18 3	3 0 0	...	...	673 3 0	...	...	386 19 1	1,089 0 4
Canterbury ...	616 7 2	19 18 3	175 2 6	...	8,500 0 0	717 0 0	...	626 0 1	10,654 8 0
Westland† ...	59 8 2	3 9 1	...	39 18 7	...	...	196 0 2	...	298 16 0
Otago ...	570 7 4	91 11 7	54 10 0	24 19 1	6,783 16 10	255 16 1	...	4,251 6 9	12,032 7 8
Totals for 1880	1,683 9 7	227 15 9	360 14 8	130 8 0	19,479 6 2	1,577 8 0	198 0 0	6,535 18 3	30,193 0 7
Totals for 1879	1,765 1 2	286 9 4	599 4 1	209 2 9	21,164 17 2	4,719 8 10	356 5 6	6,697 9 11	35,800 8 9

The reports and returns of the Commissioners contain a variety of information and suggestions respecting the education reserves and their administration, and deserve careful consideration. The accounts show that the receipts from the primary-education reserves were £219 4s. 6d. less for 1880 than for the previous year, and that there was also a falling-off in the amount received from the secondary-education reserves to the extent of £650 0s. 2d., making a total decrease of £869 4s. 8d. during the year, notwithstanding the increase in the receipts in some of the districts, particularly that of Canterbury, which shows an additional revenue of £1,900 1s. 11d. The explanation is as follows: In the Otago Commissioners' receipts for 1879 is included a sum of £3,821 13s. 9d., the amount of a refund by the Treasury in that year on account of rents collected by the Receiver of Land Revenue, and paid by him in error into the Colonial Treasury in 1878. There was also a sum of £35 5s. 6d. included in the Otago receipts for 1879, which properly belonged to the High Schools. If these two exceptional payments, amounting to £3,856 19s. 3d., be deducted from the aggregate receipts for 1879 (£24,215 15s. 4d.) the sum of £20,358 16s. 1d. represents the ordinary receipts for that year. As compared with this last amount, the aggregate receipts for 1880 (£23,346 10s. 8d.) show an increase of £2,987 14s. 7d. The amount of arrears of rents had decreased from £6,060 5s. 6d. at the close of 1879 to £5,158 10s. 5d. on December 31, 1880. The large amount set down as arrears may be explained to some extent by the circumstance that, as a rule, the rents are payable half-yearly in advance, and that when, as happens in numerous instances, the half-yearly term begins near the end of the school year, the unpaid rents are necessarily entered as arrears, although a very small portion of the period for which they are due may have elapsed. Some of the reports, however, state that difficulty is sometimes experienced in obtaining payment of rent when it becomes due.

The large sum of £6,535 18s. 3d. is shown to have been in the hands of the Commissioners at the close of 1880. This is mainly owing to the circumstance that in some districts the Commissioners do not meet for the distribution of the moneys in hand until after the quarter or half-year has closed. For example, the whole of the sum of £4,251 6s. 9d. set down as a balance in the statement of the Otago Commissioners was paid over to Education and High Schools Boards very early in the present year. The Commissioners of Hawke's Bay District state in their report for 1879, with reference to the receipts from the secondary-education reserves, that "so soon as each £100 has accrued it has been lodged on fixed deposit at the Union Bank, Napier, at current rates of interest." The sum of £400 had been so lodged at the close of last year. This procedure on the part of the Commissioners is no doubt owing to the circumstance that no public secondary school has yet been established in Hawke's Bay District. The Commissioners of Nelson

† Westland Sundries: Interest on overdraft, £14 3s.; rates, £19 2s.; repaid portion of overdraft, £132 15s. 2d.; total, £196 0s. 2d.