Board Fund but also to advance the sum of £350 to the New Plymouth Hig School Fund, half of which was repaid within the year.

The payment to Boards of the special cap tation grant of 5s., voted by the General Assembly last session, began on the 1st April, and, as the school year begins on the 1st January, the grant was received for only nine months of the year for which the Boards' accounts are made up. The amount received from the grant for the nine months was £12,227 3s. 6d., and its receipt has, to a large extent, saved some of the Boards from the difficulties they were likely to be placed in by the diminution of their income from causes to which reference is made in the report for 1881.\* Other Boards, probably on account of the receipt of this special grant, have been enabled, as already mentioned, to expend portions of their ordinary Board funds on school-buildings.

Table No. 3 of the Appendix shows the amounts expended by the several Boards on management and on school inspection, including the examination of pupil-teachers. The moneys expended by the Boards on management are classified as follows: Office staff, exclusive of Inspectors, £5,328 18s. 11d.; allowances to members of Boards, £649 14s. 7d.; office rent, furniture, repairs, &c., £280 6s. 10d.; fuel, light, and cleaning, £238 2s. 3d.; law expenses, £47 2s. 6d.; printing, £772 18s. 2d.; advertising, £625 6s. 2d.; stationery, £378 2s. 9d.; sundries, including stamps, £138 4s. 8d.: total, £8,458 16s. 10d. No allowances to members were paid by the Boards of Auckland, Hawke's Bay, and Wellington. In the other districts the payments ranged from £25 11s. 8d. in Southland to £161 6s. 6d. in Westland. The law expenses are very much smaller than in any former year.

The following table shows the average cost for the year of each scholar in average daily attendance in the several education districts, for Boards' management, for school inspection (including examination of pupil-teachers), for current maintenance of the schools, and for school-buildings respectively. The gross amount of expenditure under each of these four heads is given in the first four lines of Table H:—

TABLE J.—EXPENDITURE PER SCHOLAR BY BOARDS.

Education Districts.	Number of Schools, Decem- ber, 1882.	of Teachers, Decem-	Average Daily Attend- ance for 1882.	Cost per Scholar for the Year 1882, calculated on the Average Daily Attendance.					
				Current Expenditure.				School-	Total Current
				Boards' Management.	Inspection.	Maintenance.	, Totals.	Buildings.	Expenditure and Buildings.
Auckland Taranaki Wanganui Wellington Hawke's Bay Marlborough North Canterbury South Canterbury Westland Otago Southland	189 37 61 50 35 26 78 134 39 37 159 66	446 54 115 154 89 38 113 412 89 84 431	12,223 1,332 3,613 4,905 2,447 1,049 3,111 12,186 2,775 2,313 16,163 4,028	s. d. 2 8 3 104 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	$\begin{array}{c} \text{s. d.} \\ 2 \ 10 \\ 4 \ 1 \frac{1}{2} \\ 2 \ 10 \frac{1}{4} \\ 2 \ 9 \frac{5}{4} \\ 5 \ 8 \frac{1}{4} \\ 3 \ 11 \\ 3 \ 2 \frac{1}{4} \\ 2 \ 3 \frac{5}{4} \\ 2 \ 10 \\ 4 \ 5 \frac{1}{2} \\ 2 \ 3 \frac{1}{2} \\ 2 \ 3 \frac{1}{2} \end{array}$	£ s. d. 3 18 11 3 6 10 3 13 10½ 4 1 9½ 3 14 4½ 3 11 1½ 4 0 8½ 4 0 8½ 3 10 4 3 14 11¼ 3 19 10¾ 3 14 0¾	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Totals for 1882 Totals for 1881	911 869	2,143 2,087	66,145 63,735	$\begin{array}{ c c c c c }\hline 2 & 6\frac{3}{4} \\ 2 & 6\frac{1}{2} \\ \hline \end{array}$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5 5 3 4 19 9 <del>1</del>
Increase	42	56	2,410	0 01/4	0 1½	0 1 101	$0 \ 2 \ 0\frac{1}{4}$	$0 \ 3 \ 5\frac{1}{2}$	$0 \ 5 \ 5\frac{3}{4}$
Totals for 1882 cal- culated on mean of roll-numbers at ends of four quar- ters—86,606 Similar totals for 1881				1 11½	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3 3 9½ 3 2 3¼	0 16 7	$4  0  4\frac{1}{2}$ $3  16  3\frac{1}{4}$

An increase is shown in the total cost for each scholar under the three heads, management, inspection, and maintenance, the total increase being 2s.  $0\frac{1}{4}$ d.

In considering the totals of the ordinary current expenditure for each scholar in average daily attendance, it should be kept in mind that the Board funds for