

the year were made up, not only from the statutory capitation grant of £3 15s., but also from the votes of the General Assembly for scholarships, inspection subsidy, training of teachers, and the special capitation grant of 5s. for nine months. In addition to the parliamentary votes, the income of the Boards from local receipts was £2,354 13s. 6d. for current purposes, and £1,411 10s. for buildings.

In the estimate of the cost of each child's education shown in Table J, no account is taken of the expenses of the Education Department. These, however, do not much exceed £2,000 for the year, and a very large portion of that sum is fairly chargeable to Native and industrial schools and other subordinate branches of the work of the department.

The salaries and allowances of teachers at the rates in force at the end of the year amounted to about £224,850. The details are given in Table No. 9, Appendix, pages 9-43. This sum divided among 2,279 teachers, including 111 sewing mistresses, gives them an average salary of about £99. The average salary in December, 1881, was £96. Excluding some rent allowances, which do not seem to be included in one or two of the Boards' returns, the distribution of salary and allowances is as stated in Table K. The first column includes 668 pupil-teachers and 111 teachers of sewing.

TABLE K.—SALARIES OF TEACHERS.

(The numbers show how many teachers in each district are paid at rates within the limits stated at the heads of the columns respectively.)

EDUCATION DISTRICTS.	Under £100.	£100 and under £200.	£200 and under £300.	£300 and under £400.	£400 and upwards (maximum, £495).	Total.
Auckland	296	160	28	5	1	490
Taranaki	36	19	...	...	...	55
Wanganui	59	42	14	...	1	116
Wellington	72	58	19	7	...	156
Hawke's Bay	57	23	8	1	1	90
Marlborough	23	13	2	...	...	38
Nelson	61	48	5	1	...	115
North Canterbury	279	147	23	9	3	461
South Canterbury	59	36	6	1	...	102
Westland	61	20	4	3	...	88
Otago	179	191	56	9	8	443
Southland	45	73	6	1	...	125
Totals	1,227	830	171	37	14	2,279

NOTE.—The numbers do not exactly agree with those in Table F, because here vacancies are included.

SCHOOL-BUILDINGS.

The sum of £80,000 allocated to Boards for school-buildings out of the General Assembly's vote of £100,000 last session was not distributed till after the close of the school year, and is therefore not shown in the Boards' accounts. The distribution was made in accordance with the population of the several education districts, and was as follows: Auckland, £15,491 19s.; Taranaki, £1,666 15s.; Wanganui, £4,376 19s.; Wellington, £6,412 12s.; Hawke's Bay, £3,453 5s.; Marlborough, £1,353 9s.; Nelson, £3,690; North Canterbury, £15,102; South Canterbury, £3,567 15s. 6d.; Westland, £2,917 1s.; Otago, £17,005 17s.; and Southland, £4,962 7s. 6d. The balance of the vote was appropriated to Industrial and Native school buildings.

During the year the Boards received the unpaid balance of the parliamentary vote for 1881-82, which amounted to £44,062. In addition to this sum, the following payments were made by the Government during the year: For school recreation-grounds, Auckland, £210, and Hawke's Bay, £515; North Canterbury (from Public Works Department), for new site and removal of buildings at Waikari, £478 10s. 9d. The total special payments to Boards for school-buildings within the year thus amounted to £45,265 10s. 9d., as given in Table G. The total expenditure within the year on school-buildings, as shown in the Boards' accounts, was £71,852 4s. 9d. The excess of expenditure over the amount of the special buildings grants within the year was £26,586 14s., nearly all of which has evidently been met by the Boards out of the balances in hand at the beginning