

The capitation grants are paid to the Boards monthly, in strict accordance with the ascertained average daily attendance of the preceding three months, as shown by the summary statements of the quarterly attendance furnished by the Boards in terms of the Order in Council of the 28th May, 1878. In the Appendix a general statement of the income and expenditure of each Board for the year follows its report. Tables Nos. 1 and 2 contain summaries of the accounts of the different Boards. Table No. 9 (pp. 9–44) shows the expenditure for the year in each school district for teachers' salaries and allowances, for other ordinary current charges, and for buildings, sites, furniture, apparatus, &c. A summary of the Boards' income and expenditure for the past year, and for each of the six preceding years, is contained in Tables F1 and F2, which show accounts for the period of seven years during which the schools have been maintained by grants from the colonial revenue :—

TABLE F1.—SUMMARY OF BOARDS' INCOME.

Principal Heads.	Year 1877.			Year 1878.			Year 1879.			Year 1880.			Year 1881.			Year 1882.			Year 1883.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Balance 1st Jan., 1877 ..	32,490	7	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Parliamentary grants,—																					
Maintenance ..	157,392	15	10	216,666	4	0	217,876	2	0	241,555	14	0	233,587	0	9	250,853	10	9	266,967	12	11
Buildings ..	46,812	7	6	101,257	2	11	150,581	4	7	104,436	16	8	64,318	0	0	45,265	10	9	83,322	10	9
Education reserves ..	16,604	4	3	8,862	3	9	21,330	7	1	19,749	0	4	23,533	6	7	21,258	13	4	24,714	18	9
Local receipts,—																					
School fees, &c. ..	*41,955	11	4	3,005	0	6	1,799	5	9	924	8	6	1,415	8	5	2,354	13	6	1,221	13	6
For buildings ..	1,190	7	1	1,284	14	3	1,231	7	9	1,965	12	3	599	1	2	1,411	10	0	2,155	1	2
Interest ..	..	..	..	..	..	..	3,048	17	2	1,739	5	0	380	0	0	439	3	5	858	4	0
Ordinary income ..	296,445	13	6	331,075	5	5	395,867	4	4	370,370	16	9	323,832	16	11	321,583	1	9	379,240	1	1
Deposits, refunds, &c. ..	2,798	10	11	6,361	1	4	2,708	13	10	2,893	9	5	2,269	8	11	5,425	11	9	2,886	13	5
Total receipts ..	299,244	4	5	337,436	6	9	398,575	18	2	373,264	6	2	326,102	5	10	327,008	13	6	382,126	14	6
Add—Public libraries ..	..	..	..	..	..	..	†6,179	2	1	4,945	8	0	453	10	9	258	13	5	230	10	9
Secondary schools† ..	9,025	7	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Balances, 1st Jan. ..	..	..	..	23,323	0	9	58,173	3	11	42,437	1	6	32,419	10	9	37,400	15	9	11,532	15	4
Totals ..	308,269	11	10	360,759	7	6	462,928	4	2	420,646	15	8	358,975	7	4	364,668	2	8	393,890	0	7

* Including sums raised by School Committees and expended on education without going through the Boards' books, as follows: New Plymouth, £750 1s.; Hawke's Bay, £814 4s. 5d.; Otago, £20,823 3s. 2d.

† Including balances excluded from summaries of former years.

‡ The Auckland College and Grammar School and the Otago High School were under the charge of the Education Boards during the year 1877.

TABLE F2.—SUMMARY OF BOARDS' EXPENDITURE.

Principal Heads.	Year 1877.			Year 1878.			Year 1879.			Year 1880.			Year 1881.			Year 1882.			Year 1883.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Management by Boards	10,484	14	10	10,225	12	2	11,109	8	10	10,037	17	6	8,109	6	9	8,458	16	10	9,662	12	9
Inspection and examination ..	5,606	19	7	6,142	14	5	7,735	4	0	8,273	13	9	8,387	15	4	9,115	16	7	9,866	11	8
Maintenance of schools*	173,726	9	7	192,736	19	7	221,053	4	0	247,121	3	5	243,257	3	6	258,683	3	0	272,484	9	3
School buildings ..	80,351	16	9	89,255	3	7	172,867	14	3	117,410	1	10	58,254	12	6	71,852	4	9	86,748	13	0
Ordinary expenditure	270,170	0	9	298,360	9	9	412,765	11	1	382,842	16	6	318,008	18	1	348,110	1	2	370,762	6	8
Refunds and advances ..	3,610	8	4	4,225	13	10	1,651	11	0	726	7	0	2,011	15	10	5,001	4	9	2,077	9	9
Total expenditure ..	273,780	9	1	302,586	3	7	414,417	2	1	383,569	3	6	320,020	13	11	353,111	5	11	380,839	16	5
Add—Public libraries ..	..	..	..	..	..	..	6,074	0	7	4,658	1	5	1,553	17	8	24	1	5	42	12	6
Secondary schools ..	11,166	2	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Balances, 31st Dec.† ..	23,323	0	9	58,173	3	11	42,437	1	6	32,419	10	9	37,400	15	9	11,532	15	4	13,007	11	8
Totals ..	308,269	11	10	360,759	7	6	462,928	4	2	420,646	15	8	358,975	7	4	364,668	2	8	393,890	0	7

* Maintenance includes teachers' salaries and allowances, grants to Committees and schools, scholarships, training, fire insurance, &c.

† Deducting overdrafts.

Table No. 3 of the Appendix has been compiled from the Boards' returns with the view of showing the amounts expended by the several Boards on management and on school inspection, including the examination of pupil-teachers. In this table the moneys expended by the Boards on management are classified as follows: Office staff, exclusive of Inspectors, £5,646 14s. 5d.; allowances to members of Boards, £883 7s. 9d.; office rent, furniture, repairs, &c., £397 7s.; fuel, light, and cleaning, £230 5s. 5d.; law expenses, £276 6s. 4d.; printing, £851 11s. 9d.; advertising, £676 3s. 3d.; stationery, £399 6s. 9d.; sundries, including stamps, £301 10s. 1d.: total, £9,662 12s. 9d. The amounts expended on allowances to members of Boards are not all in proportion to the extent of the several Board districts. For example, the amount paid under this head by the Auckland Board