receipts last year was £1,221 13s. 6d. for current expenditure, and £2,155 1s. 2d. for school buildings. In the estimate of the cost of each child's education, shown in Table F3, no account is taken of the expenses of the Education Department (Head Office). These, however, did not much exceed £2,000 for the year, and a very large proportion of that amount is fairly chargeable to Native schools, industrial schools, and other work of the department outside public-school business.

The salaries and allowances of teachers, at the rates paid during the last quarter of 1883, are shown in the last column but one of Table No. 9, Appendix, pages 9-44. The total amount is £239,241 13s. 3d. This sum, divided among 2,413 teachers, including 122 sewing-mistresses, gives them an average salary of about £99, the same as in the previous year Excluding some rent allowances, which do not seem to have been included in one or two of the Boards' returns, the distribution of salary and allowances is as stated in Table G. It should be understood that, of the 1,303 receiving less than £100 a year, there are 730 pupil-teachers and 122 teachers of sewing

TABLE G.—Salables 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 of Teachers.	Total Amount of Salaries paid in Last Quarter of 1883.
Auckland Taranaki Wanganui Wellington Hawke's Bay Marlborough Nelson North Canterbury South Canterbury Westland Otago Southland	334 40 59 84 60 23 77 294 65 44 177	157 21 50 63 26 17 44 149 35 27 192 80	33 15 21 7 2 4 30 6 8 60 9	5 1 7 2 1 8 1 2 10 2	1 1 1 3	530 61 126 175 96 42 126 484 107 81 447 138	£ s. d. 45,405 0 0 4,483 11 0 13,908 2 6 18,120 0 0 9,383 10 10 10,652 9 0 43,875 4 0 9,236 8 5 8,208 3 5 56,611 0 0 15,534 12 0
Totals for 1883	1,304	861	195	39	14	2,413	239,241 13 3

## School Buildings.

During the year 1883 the Boards received the unpaid balance of the parliamentary vote for public school buildings for 1882–83, which amounted to £79,520. The amount actually distributed was £80,000, but the sum of £480 had been paid to the Westland Board in 1882. In addition to this sum, the following payments were made by the Government during the year. For recreation-grounds, Auckland £2,310, and Otago £600, to replace buildings destroyed by fire, Auckland £150, Nelson £100, and Southland £236, contribution towards the cost of Taumutu School, North Canterbury, in consideration of the Native population to be benefited by the school, £406 10s. 9d. The total special payments to Boards for the year thus amounted to £83,322 10s. 9d., as given in Table F1—The total amount of expenditure on school buildings for the same period was £86,748 13s., as shown in Table H. The excess of expenditure over the amount of the special buildings grants was £3,426 2s. 3d., which was no doubt met partly by local receipts for building purposes and partly from the ordinary Board funds or balances in hand. None of the money voted for school buildings by the General Assembly for 1883–84 was distributed till after the close of the school year, and it is therefore not shown in the Boards' accounts.

The Boards' general statements of accounts appended to their annual reports, printed in the Appendix, supply information concerning the grants received specially for school buildings, and the amounts expended by them during the year. A summary of these accounts is contained in Tables Nos. 1 and 2 of the Appendix. The following table, compiled from the Boards' statements of expenditure, shows, under different heads, the amounts expended on school buildings in the several Board districts:—

п—Е. 1.