TABLE G.-EXPENDITURE PER SCHOLAR BY BOARDS.

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Education Districts.	Number of Schools, December, 1884.	Number of Teachers, December, 1894.	Average Daily Attendance for 1884.	Cost per Scholar for the Year 1884, calculated on the Average Daily Attendance.					
				Current Expenditure.					Total Current
				Boards' Manage- ment.	Inspection.	Main- tenance.	Totals.	School Buildings.	Expenditure and Buildings.
Auckland Taranaki Wanganui Wellington Hawke's Bay Marlborough Nelson North Canterbury South Canterbury Westland Otago Southland	201 36 74 57 37 29 82 146 45 35	537 62 132 182 105 45 134 470 109 80 458 133	14,446 1,586 4,262 5,651 3,217 1,136 3,598 13,929 3,122 2,340 17,551 4,603	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	£ s. d. 0 3 2 0 4 7 0 2 6 <sup>3</sup> / <sub>4</sub> 0 2 6 <sup>4</sup> / <sub>4</sub> 0 3 9 <sup>3</sup> / <sub>4</sub> 0 3 0 <sup>1</sup> / <sub>2</sub> 0 4 10 <sup>1</sup> / <sub>2</sub> 0 4 2 4	£ s. d. 3 17 10 3 8 03 3 15 03 4 2 53 3 13 4 3 19 01 3 18 11 3 18 11 3 18 4 3 16 02	£ s. d.	£ s. d. 0 14 10 2 1 1112 0 7 6 0 9 92 0 8 112 0 14 52 0 14 92 0 10 112 0 14 0 0 11 92	£ s. d. 4 18 8½ 5 18 6 4 9 2½ 4 17 3 4 8 11½ 4 11 70½ 4 11 70½ 4 11 8 4 19 10¾ 4 16 5½ 4 12 8
Totals for 1884 Totals for 1883	987 943	2,447 2,291	75,391 69,843	$\begin{bmatrix} 0 & 2 & 6 \\ 0 & 2 & 9_{1} \end{bmatrix}$	$\begin{array}{cccc} 0 & 2 & 9\frac{1}{4} \\ 0 & 2 & 9\frac{3}{4} \end{array}$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Totals for 1884, cal- culated on mean of roll numbers at end of four quar- ters—96.840	••	••	••	0 1 11½	0 2 13	3 0 8	3 4 9 <del>1</del>	0 10 3	3 15 01
Similar totals for 1883	. ••			0 2 11/2	0 2 2	2 19 101	3 4 2	0 19 04	4 3 23

The average for all the districts shows a decrease under each head of expenditure, the total decrease on account of current expenditure being 5½d. per scholar. The decrease (11s. 7¾d.) in the expenditure on buildings is to be accounted for by the smaller amount of the special building grant made to Boards last year. The cost of the four training institutions is included in the maintenance account, and consequently the average cost per scholar in the Auckland, Wellington, North Canterbury, and Otago Districts appears a little higher than it would otherwise do.

The Boards' receipts include not only the statutory capitation grant of £3 15s., but also the special grant of 5s., the grant of 1s. 6d. for scholarships, the school-inspection subsidy, the grants for training of teachers, the special grants for buildings, and income derived from local sources: the last-named item amounted to about £1,860 in 1884. The expenses of the Education Department (Head Office) are not taken into account in the calculation of the average cost per scholar. These amounted to about £2,500, but a very large proportion of this sum is fairly chargeable against the Native and Industrial Schools and other work undertaken by the Department.

The total amount of salaries and allowances paid to teachers at the rates in force during the last quarter of the year was £254,377 10s. 9d. This amount, distributed among 2,608 teachers, including 790 pupil-teachers and 161 teachers of sewing, gives them an average salary of about £98. The distribution of salary and allowances is as stated in Table H. The average is, of course, greatly lessened by the large number (951) of pupil-teachers and sewing teachers, whose salaries range from £10 to £50 a year. About 700 of the head-teachers have free residences, with gardens or glebes of greater or less value, and some teachers have rent allowances, which are not included in Table H. The second last column of Table No. 11, Appendix, pp. 13–50, shows the yearly rates of salary received by the several teachers at the close of 1884.