somewhat weaker than in the largest districts; and expresses a wish for some measure that would enable the smaller districts to offer salaries more nearly equal to those which are given by the more important Boards. The Greymouth Board also asks for an approximate equalisation of salaries, and, in the same strain, the Wanganui Board desires that some difference may be made in the capitation rate to the advantage of country schools as compared with town schools. The Westland Board also makes an appeal for special consideration. The Southland Board puts in a plea for the revival of the "working average" as a basis of capitation allowance. The Wellington Board asks for some assistance in carrying on the School of Design. The Boards of Taranaki, Wanganui, Greymouth, and Southland give particulars of the want of school accommodation; and the Otago Board states that the demand for new schools in outlying districts is greater than it has been for several years. The reports will be found in the Appendix (pp. 54 to 92, and 105 to 108).

The Auckland and Wellington Normal Schools were closed at the end of the year, owing to the cessation of the grant for the training of teachers. The Otago Board has kept its Normal School open, and the North Canterbury Board has remodelled its school instead of closing it. The reports on these institutions are printed with the reports of the Boards of the districts to which they belong.

EDUCATION RESERVES.

The amount paid by School Commissioners to Education Boards during the year as income from reserves devoted to the purposes of primary education was £29,627 2s. 5d. This is practically colonial revenue, inasmuch as the amount of any payment made in one quarter to any Board is deducted from payments due by the Government during the succeeding quarter. The following is a summary of the accounts of the School Commissioners of the several districts. Their reports and abstracts of their accounts will be found in the Appendix (pp. 92–105).

TABLE S.—Summary of School Commissioners' Accounts.

		Income for t		Liabilities				
Provincial Districts.	Balances	Receipts d	uring Year.	Total	Arrears of Rent due on 31st December,	or Engagements on 31st December, 1887.		
	on 1st January, 1887.	Primary Reserves.	Secondary Reserves.	Income.	1887.			
Auckland	£ s. d. 1,220 12 1 579 14 4 398 3 0 767 19 7 25 0 0 396 16 5 8 15 5 143 19 0 1,387 15 10	£ s. d. 1,741 12 5 913 14 2 806 6 4 2,098 18 8 117 2 6 557 2 11 49 9 0 14,774 14 6 14,173 3 7	£ s. d. 597 3 6 254 17 9 54 12 6 252 1 7 10 0 0 239 16 7 2 0 0 523 15 7	£ s. d. 3,559 8 0 1,748 6 3 1,259 1 10 3,118 19 10 152 2 6 1,193 15 11 60 4 5 14,918 13 6 16,084 15 0	£ s. d. 1,171 8 8 1,024 7 6 644 5 0 441 2 7 116 0 0 173 14 0 20 0 0 414 18 7 5,464 8 5	£ s. d. 6 17 6 105 13 10 198 17 1 85 9 9 4 4 0 		
Totals for 1887 Totals for 1886	4,928 15 8 5,269 0 7	35,232 4 1 34,675 5 3	1,934 7 6 1,934 13 7	42,095 7 3 41,878 19 5	9,470 4 9 9,428 17 1	446 2 2 315 18 11		

		-	Expenditure for the Year 1887.																
Provincial Districts.		Expe	penses Expe				Paid for Primary Education.		Paid for Secondary Education.		у	Deposits, Investments, and Sundries.	Balances on 31st December, 1887.		Total.				
Auckland Taranaki Wellingto Hawke's l Marlborou Nelson . Westland Canterbur Otago .	n Bay igh		65	7 4 16 6 0 0 17 6 8 0 4 2	240 8 256 4 253 5 196 0 13 6 37 4	12 11 2 14 3 2 0 12		$700 \\ 2,050$	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 19 \\ 7 \end{array}$	d. 2 0 0 0 0 6	120 3 371	s. 0 9 0 15 14	d. 0 3 0 0		£ s. 1,689 2 666 13 240 12 647 8 43 5 20 14 40 16 170 17 3,257 14		3,559 1,748 1,259 3,118 152 1,193 60	19 2 15 4 13	0 3 10 10 6
	otals for 1887 otals for 1886		$1,615 \\ 1,693$		$2,331 \\ 1,692$			29,627 29,013	2 7		1,444 1,767	9	4 6	299 19 10 2,782 13 4	6,777 3 4,928 15		42,095 41,878	7 19	3 5