In Table M the teachers above the rank of pupil-teachers are divided according to their status as holding certificates, or being in that respect only partially qualified for the appointments they hold. In December 1,700 teachers out of 2,038 had passed the examination for certificates: 1,674 held certificates, 5 needed only to have marks assigned to them by the Inspectors, and 21 had not completed the required term of service. There were 142 that had obtained partial pass, 57 who had failed at examination, and 139 who had not offered themselves for examination. Twenty-nine of the uncertificated teachers held the "license to teach," and these are indicated by numbers in square brackets in the table.

TABLE M.—Teachers Certificated and Uncertificated, 31st December, 1890.
(Numbers in brackets represent licensed teachers included in other numbers.)

Education Districts.	Certificated.	Marks not yet assigned.	Required Service not yet completed.	Partial Pass.	Failed.	Never examined by Department.	Total.	
Auckland Taranaki Wanganui Wellington	389 33 90 120	1 1 	7  1 	34[1] 3[1] 6 11	2 7[1] 6 4[1]	10[2] 6[1] 11 15	442[3] 50[3] 115 150[1]	Also 4 pupil-teachers have cer- ficates.
Hawke's Bay Marlborough Nelson	67 23 68 19 22	 i[1]	1 3	8[3] 1 18[1] 6	$ \begin{array}{c c} 2[1] \\ 4 \\ 17[2] \\ 3[1] \\ 2 \end{array} $	8[1] 18 23 5[1] 16	85 [5] 47 130 [4] 33 [2] 40	Also 1 pumil too shou has a sutif
North Canterbury	305	1	3	27 [1]	1	10	346[1]	Also 1 pupil-teacher has certificate.  Also 7 normal-students and 2 pupil-teachers have certifi-
South Canterbury	71	••		5	2	7	85	cates. Also 1 pupil-teacher has certifi-
Otago	354	1	6	9[2]	1		371 [2]	cate. Also 11 normal-students have certificates.
Southland	113	• •	1	14 [7]	6[1]	10	144[8]	Also 5 pupil-teachers have cer- tificates.
Total for 1890 Total for 1889	1,674 1,591	5 9	21 20	142 151	57 65	139 140	2,038[29] 1,976[38]	

At the examination held in January, 70 of the uncertificated teachers passed, reducing the number of teachers that had not passed to 268—out of the total of 2,038. At the same time a considerable number obtained "partial pass."

The annual reports of the Education Boards will be found in the Appendix (pp. 54–86), and with each report an abstract of the Board's receipts and expenditure is given. Tables No. 3 and No. 4 in the Appendix contain a summary of these accounts, and the following table (N) is a shorter statement of the summary:—

TABLE N.-ABSTRACT OF RECEIPTS AND EXPENDITURE OF BOARDS.

Dr.			£	s.	d.	Cr. £ s. d	d.
To Balances, 1st January, 1890			31,125	9	6	By Boards' administration 9,696 19	0
Government grants—						Eliopootion who olderning the solitor	0
Maintenance			330,423	13	3	Teachers' salaries and allowances, and	
Buildings			26,235	9	9	training 302,094 12	0
Reserves revenues			33,772	4	9	Incidental expenses of schools 28,047 13	4
Local receipts—						Scholarships 6,528 1	<b>2</b>
Fees, donations, &c.			1,529	3	$^2$	Interest 37 3 1	.0
For buildings			1,474	1	11	Buildings, sites, plans, &c 39,225 7	3
Interest			335	0	4	Refunds and sundries 1,587 4	8
Refunds, deposits, &c.	••	• •	737	1	0	Balances 27,690 2	5
		£	425,632	3	8	£425,632 3	8

The capitation included in the items "Maintenance" and "Reserves revenues" is £352,654. The average attendance, as has been stated, was 95,632, but the capitation for any quarter is computed upon the attendance of the preceding quarter, and the capitation allowance paid in 1890 was accordingly computed on an attendance of 94,041. Part of the capitation allowance is included in the sum of £33,772 received from School Commissioners, and of this sum about £1,500 was received in the year in excess of the deductions made on