CLASS SUBJECTS.—The marks gained for class subjects ranged from 72 to 32, and the average percentage was 54. Of the 195 schools examined-

6 (= 3 per cent.) gained from 72 to 70 per cent. of marks for class subjects. 46 (= 23 per cent.) " 69 to 60 " " "

" 50 to 50 97 (= 50 per cent.)11 31 (= 16 per cent.)49 to 40 " 15 (= 8 per cent.)39 to 32

The six highest in this division of the schoolwork were-Wetherstone's, 72 per cent., Taioma, 71 per cent., Macrae's, 70 per cent., Stirling, 70 per cent., Tahatika, 70 per cent., Waipahi, 70 per cent.

ADDITIONAL SUBJECTS.—The marks gained for additional subjects ranged from 97 to 26, and the average was 69. Of the 195 schools examined-

6 per cent.) gained from 97 to 90 additional marks. 43 (= 22 per cent.)89 to 80 58 (= 30 per cent.)79 to 70 30 (= 15 per cent.) 30 (= 12 per cent.) 23 (= 12 per cent.) 69 to 60 59 to 50 49 to 26

The eleven highest were—Port Chalmers, 97, Lawrence, 95, Normal, 94, Oamaru Middle, 93, Tokomairiro, 93, Albany Street, 92, Palmerston, 92, Oamaru South, 91, Arthur Street, 90, George Street, 90, Waitati, 90. The total of additional marks attainable was 120.

FINANCE.—The audited statement of the Board's income and expenditure for the year is appended. The amount paid in teachers' salaries, including bonuses on classification, and bonuses for instructing pupil-teachers, was £61,917 19s. 3d., the amount paid to School Committees for incidental expenses was £4,490, and the sum expended on school-buildings was £6,844 17s. 11d. A table giving the names of the teachers employed, the classification, and the annual salary of each at the rate paid during the last quarter of the year is given in Appendix A.\* The same table shows the amount paid to each Committee in aid of the school fund, and the amount expended in the erection, enlargement, and improvement of school-buildings.

The following table shows for the last five years the expenditure in management, inspection, teachers' salaries, and payments to Committees for each unit of average attendance, and, for the

last three years, the expenditure in training of teachers :-

Year.	Average Attend- ance.	Board's Management		Inspection.			Teachers' Salaries.			Payments to Committees.			Training of Teachers.			Total.			
1887 1888 1889 1890 1891	19,258 18,963 19,573 19,331 19,071	£ 0 0 0 0	s. 1 1 1 1	d. 81434 734 534 634 74	£ 0 0 0 0	s. 2 2 2 2 2	d. $2$ $2\frac{1}{4}$ $1\frac{3}{4}$ $3\frac{3}{4}$ $3$	£ 3 3 3 3 3 3 3	4.	$\begin{array}{c} \text{d.} \\ 2\frac{1}{4} \\ 0\frac{1}{2} \\ 11\frac{1}{2} \\ 8\frac{3}{4} \\ 11 \end{array}$	£ 0 0 0 0	s. 6 4 4 4	d. 6143412 5412 71212 82	£ 0 0 0	s. 2 2 2	â. 1 4 8	£ 3 3 3 3 3	s. 17 12 13 15	d. 634 414 233 634 134

By order of the Board.

The Hon. the Minister of Education.

P G. PRYDE, Secretary

GENERAL STATEMENT of RECEIPTS and EXPENDITURE for the Year ending 31st December, 1891.

CALLED CALLED TO THE CALLED				0			
Receipts.	£	s.	d.	Expenditure.	£	s.	d.
To Balance at beginning of year On				By Office staff—Salaries	903		0
General Account	952	$^{2}$	0	Departmental contingencies	634		1
Government grant for buildings	10,364	2	1	Inspectors' salaries	1,550		0
Statutory capitation	64,027	0	4	Inspectors' travelling expenses	611		
Scholarship grant	1 186	4	3	Examination of pupil-teachers	22	14	6
Inspection subsidy	500	0	0	Teachers' salaries and allowances (in-			
Payments by School Commissioners	9,186	10	5	cluding, rent, bonus, &c.)	61 917	19	3
District High School fees	101	$^{2}$	9	Incidental expenses of schools	4 490	0	0
Rent of school-sites	3	11	6	Training of teachers	2,544	7	11
Interest on fixed deposits	12			Scholarships—			
Drawing-school fees	412	1	0	Paid to scholars	1,120		6
Deposits forfeited.	45	3	0	Examination expenses	26	7	9
*				School-buildings—			
				New buildings	4,466	19	7
				Improvements of buildings	1,383	1	3
				Furniture and appliances	374		9
				Sites		11	0
				Plans, supervision, &c.	581		
				School of Art	625	6	$^{2}$
				Balance at end of year—			
				On Building Account	3,519		
				On General Account	1 980	5	10
	£86,790	$^{-7}$	4		£86,790	7	4
						<u>.</u>	<u> </u>

P G. PRYDE, Secretary

Examined and found correct.—James Edward FitzGerald, Controller and Auditor-General.