

Taranaki, £873 11s. 9d.; Wanganui, £204 17s. 6d.; Wellington, £3,082; Hawke's Bay, £1,890 10s. 3d.; Nelson, £300; Westland, £100; North Canterbury, £140 16s. 9d. (for a movable school on the Midland Railway); Otago, £1,772 11s. 8d.; Southland, £1,383 16s.: total, £12,936 17s. 5d. This does not represent what was authorised by the Government on this account during the year, but only such claims as the completion of the authorised works enabled the Boards to send in. A paragraph of the report of the Education Committee referred to above is devoted to the subject of these special grants, and the procedure with regard to them is approved by the Committee. The number of claims sent in is, however, very large, and shows that, in some districts at all events, the Boards in approaching the Government do not consider as necessary the economy that they would have to observe if the expenditure were to fall upon their own funds. In such circumstances the process of investigation needs to be more carefully and completely carried out than would otherwise be the case.

FINANCES OF EDUCATION BOARDS.

Table G is an abstract of the accounts of the receipts and expenditure of the Boards of Education for the year 1903. These are tabulated in detail on pages 6 and 7 of the Appendix, and the annual reports of the several Boards with their statements of receipts and expenditure in full are also given there on page 70 and following pages.

The expenditure on teachers' salaries which in 1902 showed so large an increase over the previous year, now shows an apparent decrease. In reality, however, there is again an increase, as teachers' house-allowance, which was previously included in this item, is now omitted, and appears under the head of buildings. Deducting house-allowances, and the £6,742 mentioned in last year's report as paid on account of increases to salaries for 1901, the payment for teachers' salaries and pupil-teachers' lodging-allowances in 1902 is found to be £405,099, or £4,575 less than in 1903. Even this, however, does not show the true increase in this item, as the salaries of the teachers of secondary classes at the district high schools were included in this £405,099, whilst in 1903 they are omitted. The increase was, as near as can be ascertained, between £10,000 and £11,000. For manual and technical instruction there would appear to be an increase of £1,876 in the expenditure, but to this must be added £13,132 spent on buildings and permanent apparatus, which for 1903 is included under the head of buildings. There was thus an increase on the whole of £15,008, or over 125 per cent., in the expenditure in 1903 in connection with manual and technical instruction. There would appear to have been a very large increase in the item "Scholarships and secondary education." In this case also there has been a fresh grouping of the expenditure, and, as stated above, the salaries of certain district high school teachers, which are now shown under this head, were in 1902 included under the general heading of "Teachers' salaries." The increase in this item, however, can be fairly gauged by the increase made in the grants for scholarships and district high schools made by Government as shown in Table No. 4—viz., £2,584.

TABLE G.—ABSTRACT OF THE RECEIPTS AND EXPENDITURE OF BOARDS, 1903.

Receipts.			Expenditure.		
	£	s. d.		£	s. d.
Balances, 1st January, 1903 ..	*17,892	15 5	Boards' administration	30,493	7 11
Government grants—			Teachers and pupil-teachers' salaries, and pupil-teachers' lodging-allowances	409,673	12 5
Salaries of teachers and pupil-teachers, and lodging-allowances of pupil-teachers ..	£406,532	16 7	Incidental expenses of schools ..	31,504	12 9
Allowance at £250 and capitation	69,299	17 2	Scholarships and secondary education ..	18,949	14 8
Other grants	19,235	0 11	Training of teachers	1,204	15 4
			Manual and technical instruction ..	13,481	17 8
Total maintenance	495,067	14 8	Buildings, house-allowance, &c. ..	95,011	9 4
Manual and technical instruction	8,461	2 4	Refunds and sundries	788	5 11
Buildings and house-allowances of teachers	78,406	13 11	Balance, 31st December, 1903 ..	6,485	17 11
Total from Govern-ment	581,935	10 11			
Local receipts	7,377	7 11			
Refunds, fines, &c. ..	387	19 8			
	£607,593	13 11		£607,593	13 11

* The difference between this balance and that shown at the end of 1902 in last year's report is caused by certain contractors' deposits which were then included being now omitted.