

For the purpose of replacing schools or school property damaged or destroyed by fire, £313 9s. 6d. was paid to Auckland, £973 2s. 11d. to Taranaki, £300 to Wanganui, £2,365 6s. 3d. to Wellington, £240 to Marlborough, £387 3s. 3d. to Nelson, £30 10s. to Otago, £194 8s. to Southland: total, £4,803 19s. 11d. The basis of the payments for the reinstatement of buildings destroyed by fire was—for buildings not over twenty years old, the full cost at present current rates, and for other buildings the same, less the amount which the Government is presumed to have paid towards their rebuilding (included in the ordinary grants for maintenance and replacement as explained above).

Special grants for additions to schools, rendered necessary by increased attendance, and for new school buildings were made as follows :—

Additions.—Auckland, £3,524 15s. 6d.; Taranaki, £1,253; Wanganui, £788 17s. 3d; Wellington, £1,390; Hawke's Bay, £375; Nelson, £1,412; Grey, £100; Westland, £60; North Canterbury, £788; South Canterbury, £844 19s. 8d.; Otago, £1,450; Southland, £349 18s.: total, £12,336 10s. 5d. *New Schools.*—Auckland, £2,380 11s.; Taranaki, £775; Wanganui, £1,289 7s. 7d.; Wellington, £988; Hawke's Bay, £719 2s. 6d.; Grey, £738 11s. 6d.; North Canterbury, £587 3s. 1d.; South Canterbury, £410; Otago, £1,490: total, £9,377 15s. 8d.

FINANCES OF EDUCATION BOARDS.

Table G is an abstract of the accounts of the receipts and expenditure of Education Boards for the year 1905. 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 are also printed in the Appendix with full detail.

Comparing the figures in Table G with those for the previous year we find that the expenditure on teachers' salaries was £426,343 19s. 6d., as against £406,303 8s. 2d. for 1904. This increase of over £20,000 was caused by the operation of "The Education Act Amendment Act, 1904," which provided considerable increases for teachers of small schools. The Act of the 1905 session will, it is anticipated, cause an increase in this item of over £30,000, in addition to that created by the usual increase in the number of schools and in the average attendance. It is confidently anticipated that these very considerable increases in the salaries of school-teachers, especially those of the smaller schools, will remove the difficulty lately experienced in securing the services of competent teachers. There has also been a considerable increase in expenditure for manual and technical instruction and for school buildings, house allowance, &c.

TABLE G.—ABSTRACT OF THE RECEIPTS AND EXPENDITURE OF EDUCATION BOARDS, 1905.

	Receipts.		£	s.	d.		Expenditure.		£	s.	d.
Balance, 1st January, 1905 ..			29,230	11	9	Boards' administration	32,675	0	0		
Government grants—						Teachers' and pupil-teachers' salaries, and pupil-teachers' lodging-allowances	426,343	19	6		
Rents from reserves .. £49,236	6	8				Incidental expenses of schools—					
Balance of grants for salaries of teachers and pupil-teachers ..	876,753	2	4			Ordinary	£33,043	10	0		
Allowance at £250 and capitation	73,507	4	6			Capitation at 9d.	4,869	5	8		
Other grants	11,688	8	10						37,412	15	8
Total for mainten- ance	511,185	2	4			Salaries of relieving-teachers	2,650	2	6		
Scholarships and district high schools	22,678	11	5			Scholarships and secondary education	24,638	1	11		
Manual and technical instruction	20,702	14	11			Training of teachers	5,657	4	7		
Buildings and teachers' house allowances	86,458	13	7			Manual and technical instruction	25,055	17	5		
Total from Govern- ment			641,025	2	3	Buildings, house allowances, sites, &c.	101,582	19	8		
Local receipts—						Refunds and sundries	1,953	13	0		
Fees, donations, &c.	6,071	7	9			Balance, 31st December, 1905	20,923	7	1		
Interest, rents, &c.	1,245	14	6								
			7,317	2	3						
Refunds, fines, &c.			1,880	5	1						
			£678,953	1	4				£678,953	1	4

The percentage of the several Boards' income expended on administration (including in this term all the items which are included under that heading in Table G—viz., salaries of office staffs, Inspectors, Truant Officers, &c., and the ordinary