

the buildings maintenance grants, the purposes for which they are voted by Parliament and distributed by the Department, is not less than £48,000.

The calculation is made on the total of the buildings accounts of all the Boards taken together. It is not to be inferred by any means that these remarks apply with equal force to all Boards taken individually; in some cases they may not apply at all.

It is very doubtful whether the actual balance remaining (£4,000), even with the aid of building grants of this year of the normal amount, will be sufficient to provide the cost of rebuilding schools that require to be replaced in the immediate future. Some relief might be afforded by transferring to the Buildings Maintenance Fund the balances in hand on the General Account, which, by paragraph (b) of section 52 of the Education Act, 1908, may be used, *inter alia*, "for the expense . . . of erecting, fitting-up, and improving school buildings." This suggestion would not, of course, help the Boards which have deficits on the General Account; even in the case of other Boards, whose general accounts show credit balances, the remedy would be incomplete and only temporary, unless the policy adopted in the expenditure of these grants were radically amended. The only alternative would be to ask the Government to pay a second time moneys already given for rebuilding.

EDUCATION RESERVES.

Tables G1, G1A, G1B, in the appendix to E.-2 give a summary of the accounts of the School Commissioners, which are also given in full in the same appendix. These accounts may be presented in outline as follows:—

TABLE G.

(a.) *Receipts and Expenditure of School Commissioners, 1909.*

<i>Receipts.</i>				<i>Expenditure.</i>			
			£				£
Balances, 1st January, 1909	..	..	15,018	Office expenses and salaries	..	..	2,368
Receipts—				Other expenses of management	..	..	2,154
Primary reserves	..	..	56,587	Paid for primary education..	..	..	55,367
Secondary reserves	..	..	6,530	Paid for secondary education	..	..	4,628
Investments repaid	..	..	4,000	Investments and refunds	..	..	6,438
Interest	..	..	2,384	Balances, 31st December, 1909	..	..	14,002
Sundries	..	..	493				
Total	..	..	<u>£84,957</u>	Total	..	..	<u>£84,957</u>

(b.) *Cash Assets and Liabilities of School Commissioners, 31st December, 1909.*

<i>Liabilities.</i>				<i>Assets.</i>			
			£				£
Amounts due to Capital Account	..	..	1,533	Arrears of rent and interest due	..	..	7,352
Other liabilities	..	..	473	Balances at bank	..	..	£14,460
Net balance, 31st December, 1909	..	..	61,049	* On mortgage	..	..	41,243
							<u>55,703</u>
Total	..	..	<u>£63,055</u>	Total	..	..	<u>£63,055</u>

Balance brought down 1st January, 1910, £61,049.

The payments made to Education Boards for primary education out of proceeds from education reserves in 1909 amounted to £55,367 5s. 2d., as compared with £52,616 9s. 6d. for the previous year. The revenues of the Boards are not, however, increased thereby, as equal amounts are deducted from the grants otherwise payable by the Government.

Table J7 in E.-6 shows the payments for secondary education from reserves under the control of the School Commissioners, which amounted in 1909 to £4,627 15s. 9d., as compared with £4,154 4s. 3d. in 1908. This money is distributed by the Commissioners to the governing bodies of secondary schools in the provincial districts in proportion to the number of pupils in average attendance at these secondary schools, exclusive of those in any lower department.

* Of which £3,000 has been reinvested, and is included in the amount of investments and refunds on the opposite side of the account.