In the case of teachers' salaries, teachers' house allowances, free school-books, training colleges, scholarships, and district high schools, the totals of columns 4, 5, and 6 should balance with the figures in column 7. The discrepancy apparent in most cases is explained by the fact that some adjustments remained to be made at the end of the year between the Boards and the Department. The balances due to or by the Boards will be found entered as assets and liabilities respectively in Table F6, of which a summary is given below.

The unclassified items grouped under heading 7 (*e*) include the following items of income—Interest on fixed deposits (South Canterbury) £186 5s., rents (South Canterbury) £151 2s. 3d., and interest (Hawke's Bay) £146 16s. 2d.; and the following items of expenditure—Pupil-teacher classes (Auckland) £95, and truancy expenses (Marlborough) £65 3s. 6d.

Table Fa shows how the total debit transfer to each account in Table F has been distributed—that is, the various amounts transferred by Education Boards from one account to another. It must always be borne in mind that all moneys received by Boards from any source whatever are, under section 50 of the Education Act, 1908, paid into one account. But although in a sense it might be argued that transfers from one class to another were merely book entries, it must be borne in mind that certain moneys are paid to the Boards by Government for specific purposes, and must be expended for those purposes. It is only reasonable that Boards should pay into their Administration Account a fair proportion of the money expended under, for instance, the Manual and Technical Account, for such a transfer might fairly be expected to cover the cost of administration in such a case. The transfer of over £8,000 from the Training College to the Teachers' Salaries Account is explained by the fact that one Board paid its training-college staff from the latter account, instead of charging half the cost to each.

TABLE Fa.—Table showing how the Transfers shown in Table F were distributed.

Account from which Amount is transferred.		Account to which Amount is transferred.	
Name of Account. (1)	Amount transferred. (2)	Name of Account. (3)	Amount transferred. (4)
Training colleges	8,006 5 4	Salaries of teachers, &c.	8,006 5 4
Training colleges	334 11 3	Teachers' house-allowances	334 11 3
Secondary education	1,000 0 11		
Manual and technical instruction	475 16 6	General administration	3,124 3 1
Maintenance of buildings, &c.	1,648 5 8		
Manual and technical instruction	12 2 6	Training colleges	12 2 6
General administration	92 5 0	Secondary education	781 19 3
Training colleges	689 14 3		
,,	50 0 0	Manual and technical instruction	219 10 9
Maintenance of buildings, &c.	169 10 9		
New buildings—public schools	534 4 2		
,, manual instruction	77 3 4	Maintenance of buildings, &c.	653 15 9
Sites sales	42 8 3		
Maintenance of buildings, &c.	450 1 2	Rents of buildings, &c.	450 1 2
,,	958 18 3	New buildings—public schools	958 18 3
Manual and technical instruction	1,409 0 0	,, manual instruction	1,409 0 0
Maintenance of buildings, &c.	21 0 6	,, technical instruction	21 0 6
,,	3 0 0	Rent of buildings for manual purposes	3 0 0
Manual and technical instruction	2 17 6	Rent of buildings for technical purposes	18 17 6
Maintenance of buildings, &c.	16 0 0		
Manual and technical instruction	95 17 0	Other separate accounts	95 17 0
Totals	£16,089 2 4		£16,089 2 4

In the above table the figures in column 4 will be found to agree with the figures in column 8 of Table F. The figures in column 2 do not agree in all cases with those in column 9 of Table F, the reason being that in Table F the total amount of the transfer is entered, whereas in the Table Fa it will be readily seen from column 1 that the various accounts have been considerably split up.

Table F3 shows the salaries and allowances paid to officers of Education Boards other than teachers. Tables F4 and F5 give a summary of the receipts and expenditure of Education Boards from 1877 to 1910.