

Excluding the expenditure on buildings, which is dealt with separately below, the following summary shows the chief items of expenditure for the past three years :—

	1908.	1909.	1910.
	£	£	£
Board's administration	39,730	42,392	41,396
Incidental expenses of schools	38,077	40,374	37,394
Teachers' salaries	489,042	554,012	582,288
Training colleges	19,949	22,425	27,467
Scholarships and district high schools	31,892	32,136	32,811
Manual and technical instruction	48,212	47,927	56,049

The increase in expenditure on teachers' salaries is due partly to the increase in the number of children under instruction, and partly to the £5 increment in salary provided by section 7 (3) of the Education Amendment Act, 1908; that of the training colleges to the fact that in 1910 the colleges had for the first time a full complement of students in training; while that of manual and technical instruction includes several payments which really fell due in the previous year: this latter explanation also accounts for the decrease in the expenditure for 1909 as compared with that for 1908.

The following table shows the proportion of expenditure on administration to the whole expenditure, and the corresponding proportion of the incidental expenses of schools (through the School Committees), the figures for the five years previous being also entered for purposes of comparison :—

	Boards.	Committees.	Total.
1905	5·0	5·7	10·7
1906	4·5	4·8	9·3
1907	4·7	4·8	9·5
1908	4·7	4·5	9·2
1909	4·6	4·4	9·0
1910	4·5	4·0	8·5

It will be seen, therefore, that the tendency is for the proportion of expenditure on administration by both Boards and School Committees to decrease. As a matter of fact, the actual sums thus expended were greater in 1910 than in 1908, as will readily be seen by reference to the previous table; the chief cause of the decrease in percentage is due to the additional amounts paid by the Government, especially on teachers' salaries. The corresponding percentages for the several Education Boards will be found on page 32. As is to be expected, in the smallest district the percentage is found the highest (8·6), and in the largest lowest (3·9).

From Table F it will be seen that the total net bank balances of the Boards increased from £32,943 to £66,712. This improvement is due chiefly to the fact that in 1910 several payments were made by the Government towards the cost of maintenance and rebuilding of schools, the expenditure for which had been incurred in the previous year. At the end of 1909 six Boards had overdrafts; at the end of 1910 the number had been reduced to one.

For convenience the funds granted to the Boards for building purposes and those granted for general purposes may be considered separately, as in former years. Table F6 shows the cash assets and liabilities of the Boards on the general account. These may be summarized thus :—

General Account, all Boards, 31st December, 1910.

<i>Liabilities.</i>			<i>Assets.</i>		
	£			£	
Overdrafts	110	Cash	34,494		
Due to Government	16,835	Due from all sources	27,721		
Other liabilities	14,983	Deficits	563		
Balances	30,850				
	<u>£62,778</u>				<u>£62,778</u>

The General Account of every Education Board, with the exception of one, was in credit at the end of the year 1910; the Nelson Education Board had a deficit on its General Account of £563. The total net credit balance on these accounts for the last three years is shown as follows :—

	Balances.	Deficits.	Net Balances.
	£	£	£
1908.. .. .	29,389	Nil	29,389
1909.. .. .	28,167	Nil	28,167
1910.. .. .	31,413	563	30,850