

of some Boards has apparently been less economically managed than that of others. In all probability the relative inequality of expenditure under particular heads may be in some measure owing to special circumstances. The fairest comparison would be upon the average of a number of years.

Table No. 4 of the Appendix furnishes information as to the number, position, and emoluments of the officers, other than teachers, employed by the Boards at the present time (June, 1880).

SCHOOL COMMITTEES' ACCOUNTS.

In compliance with the terms of Circular No. 41, printed in the Appendix, the Boards have forwarded to the department copies of the School Committees' audited abstracts of the school-fund accounts for the past year. These accounts seem to be fairly kept on the whole, especially in those districts in which the Boards have been careful and clear in their directions to the Committees with regard to their duties in this matter. It is evident, however, that in a number of instances school Committees are in want of guidance as to their administration of the public moneys intrusted to their care. A thorough examination of the Committees' abstracts of accounts will enable the department to frame instructions and regulations with a view to secure the keeping of the school-fund accounts in a uniform and systematic manner.

Summaries of the school-fund accounts accompany the annual reports of the following Boards: Auckland, Wanganui, Wellington, Marlborough, North Canterbury, Nelson, Westland, Otago, and Southland. The other Boards, although they have forwarded copies of committees' abstracts, have failed to furnish any summaries for their districts. The returns show that, in addition to the public moneys received from Education Boards, a number of the School Committees had raised, from donations, subscriptions, &c., the aggregate amount of £2,637 17s. 8d. for school purposes. As most of the Boards have positively enjoined that no portion of the public moneys shall be expended on prizes, school fêtes or treats, the payments which are shown to have been made by Committees on account of such objects may be regarded as having been defrayed, in almost all instances, out of the funds raised locally. The following are the amounts of the donations, subscriptions, &c., received by the School Committees of different education districts for the past year: Auckland, £534 19s. 4d.; Wanganui, £285 9s. 3d.; Wellington, £315 10s. 3d.; Hawke's Bay, £11 3s. 1d.; Marlborough, £16 11s. 5d.; Nelson, £26 5s.; North Canterbury, £320 13s.; South Canterbury, £34 19s. 2d.; Westland, £55 9s. 5d.; Otago, £550 7s. 4d.; Southland, £486 10s. 5d.: total, £2,637 17s. 8d.

SCHOOL-BUILDINGS.

Tables 1 and 2 of the Appendix furnish information respecting the grants received by the several Boards out of the special votes for school-buildings and the amounts expended by them during the year 1879. The total receipts within the year for school-buildings amounted to £150,581 4s. 7d., and the expenditure to £172,867 14s. 3d. The difference between these sums is owing to the circumstance that moneys advanced to Boards at the close of the previous year to meet liabilities on contracts had not been paid away within the year. The aggregate balances in the hands of Boards at 1st January, 1879, were £62,034 7s. 1d., which were reduced to £43,275 6s. 7d. at the end of the year. Besides, some of the Boards had expended portions of their ordinary Board funds on school-buildings.

The following table, compiled from the Boards' statements of expenditure appended to their reports, shows, under several heads, the amounts expended on buildings in the several education districts during the year 1879:—