

The preceding analysis shows that, while £29,571 was expended on new buildings, no less than £12,157 was spent on improvements, enlargements, repairs, &c.; that the Boards of Wanganui, Wellington, Hawke's Bay, and Marlborough devoted larger amounts to improvements than to new buildings; and that, out of a total expenditure of £1,439, the Hawke's Bay Board spent £500 on a site or sites, £416 on improvements, &c., £341 on furniture and appliances, and the comparatively small sum of £154 on new buildings. The cost of plans, supervision, &c., for all the Boards was at the rate of 5 per cent. on the total expenditure, but the rate varies to some extent in the different districts. A return showing the estimated value of the buildings, lands, and other property of the several Education Boards is contained in the Parliamentary Paper E.—12, 1885.

Several of the Boards have represented that larger amounts than those recently placed at their disposal are needed to provide adequate school accommodation for the scholars in their respective districts. With a view to restrict the appropriation of the special parliamentary grant as much as possible to expenditure on new school buildings and residences, and the enlargement of existing ones, a circular has been issued to the several Education Boards pointing out that it is in accordance with the spirit and letter of the Education Act that not only should a portion of the ordinary Board fund be devoted to the repairing and improvement of the school premises, but also that voluntary local effort should be evoked in aid of the Board and the school funds; and the suggestion was made that a portion of the ordinary Board fund should be made available for repairs, fencing, painting, &c., and that it should be made a condition, on making a grant of money to a School Committee for such objects, that a certain proportion of the cost be defrayed by those interested in the welfare of the school. It is believed that, if the Boards were to give the recommendation a fair trial, they would receive the support generally of the residents in the several school districts throughout the colony.*

SCHOOL COMMITTEES.

It was stated in last year's report that a change had been made in the regulations for auditing the accounts of the School Committees, and that each Board is now required to appoint an auditor or auditors to audit the school fund accounts within the district for which it is constituted. The reports and returns of the several Boards show that the change has been a satisfactory one, and that it has led to considerable improvement in the keeping of the school fund accounts. Abstracts of these accounts have been received from all the Boards, and are printed in Table No. 6, Appendix, p. 6. The following is a summary of the accounts:—

| | <i>Income.</i> | | |
|---|----------------|-------|-------------|
| | £ | s. | d. |
| Credit balances on 1st January, 1884 ... | ... | ... | 6,042 16 3½ |
| Receipts from Boards, general purposes | £23,955 | 6 0 | |
| Receipts from Boards, special purposes | 6,629 | 17 10 | |
| | | | 30,585 3 10 |
| Local contributions, general purposes ... | 1,856 | 2 0 | |
| Local contributions, special purposes ... | 1,012 | 13 11 | |
| | | | 2,868 15 11 |
| From other sources ... | ... | ... | 2,859 0 2½ |
| Debit balances on 31st December, 1884 | ... | ... | 67 11 1 |
| Total income ... | ... | ... | £42,423 7 4 |

* The following is a copy of the circular referred to: "I am to take this opportunity to press upon the Board's consideration the representations made by the Minister of Education in his Sixth Annual Report, p. 9, E.—1, 1883, with reference to the provisions of the Act of 1877, section 43, to the effect that Boards shall, out of the ordinary Board fund, make payments for the purchasing, or renting, or erecting, fitting up, and improving school buildings, just as much as for the payment of teachers' salaries and the Boards' departmental or other expenditure. As you are aware, Boards have been informed on several occasions that the Government cannot undertake to defray out of the special vote the entire cost of providing and repairing school buildings; and that it is incumbent on Boards, in conformity with what are clearly the spirit and letter of the Education Act, to devote as large a proportion as possible of their ordinary capitation grants to this object, and to regard the special vote out of loan as merely supplementary. I am, further, to refer the Board to section 42, subsection (5), and to section 80, subsection (2), of the Education Act, which clearly show that the Legislature contemplated the Board fund and the School Committee fund being made up to some extent from donations and subscriptions; and also to point out the great advisability of effect being given to the practice that obtained very generally in former years, of the Board making it an essential condition of the obtaining of a grant by a School Committee, more especially for painting, fencing, or repairs, that the residents and those interested in the school should contribute a fixed proportion of the cost. The Government expect that the Board's contribution towards such expenditure, which, strictly speaking, is to be regarded as current expenditure, shall be defrayed out of the Board's ordinary fund, and that the special grants out of loan shall be devoted solely to their legitimate purpose of providing *new* school buildings, and of *enlarging* existing ones."