

salaries for each unit of average attendance was at the rate of £3 5s. 7d. or £3 7s. 3d., according as the working average or the strict average is taken as the divisor.

In the statement of the Boards' actual expenditure for the year the cost of the training institutions and of arrangements for special instruction of teachers and pupils in drawing, music, drill, gymnastics, &c., is included in the total cost of the teaching staff. The expenditure thus stated is £303,648 2s. 2d., which gives £3 9s. 1d. for each unit of the working average for the year and £3 10s. 11d. for each unit of the strict average.

The cost of Boards' administration and inspection for the year was £20,624 16s. 7d., or 4s. 10d. for each unit of strict average attendance; and the incidental expenses of schools amounted to £31,183 9s. 2d., or 7s. 3d. each. Taken together, £3 10s. 11d. for teaching, 4s. 10d. for administration and inspection, and 7s. 3d. for incidental expenses, make up the cost for each unit of strict average attendance (for the year) to £4 3s. This rate of expenditure must be reduced by about 9½ per cent. to bring it within the compass of the statutory allowance of £3 15s.

The following table (M) is a summary of the abstracts of receipts and expenditure furnished by the several Education Boards. These abstracts are printed with the several reports (Appendix, pp. 54 to 92), and a more detailed summary will be found in the Appendix (pp. 3 and 4).

TABLE M.—ABSTRACT OF RECEIPTS AND EXPENDITURE OF BOARDS.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Balances, 1st January, 1887	..	21,157	5 10	By Boards' administration	..	9,893	7 10
Government grants—				Inspection and examination	..	10,731	8 9
Maintenance .. ..	..	332,605	3 8	Teachers' salaries and allowances, and			
Buildings .. ..	..	55,451	2 9	training .. ..	..	303,648	2 2
Reserves revenues .. ..	..	27,372	9 3	Incidental expenses of schools	..	31,183	9 2
Local receipts—				Scholarships .. ..	..	5,518	5 9
Fees, donations, &c. ..	..	1,434	1 2	Interest .. ..	..	57	4 10
For buildings .. ..	..	236	8 11	Buildings, sites, plans, &c. ..	..	52,621	9 11
Interest .. ..	..	529	9 2	Refunds and sundries .. ..	..	267	2 8
Refunds, deposits, &c. ..	..	252	13 4	Balances .. ..	..	25,118	3 0
		<u>£439,038</u>	<u>14 1</u>			<u>£439,038</u>	<u>14 1</u>

The Government grant for buildings entered in this summary includes £45,835 4s. from the Public Works Vote of 1886, and a further sum of £4,114 16s. granted in April, 1887, in anticipation of the Public Works Vote of 1887. It includes also £4,340 10s. 2d. granted from the Consolidated Revenue for reinstating buildings destroyed by fire, £398 from the same source granted for purchase of playgrounds, and £762 12s. 7d. granted from Public Works Vote to Education Boards for school buildings in places where there is a considerable Native population. The Public Works Vote for school buildings in 1887 was £40,000, of which sum £4,114 16s. was paid in anticipation, as already stated; £3,464 15s. 8d.—including the £762 12s. 7d. granted to Education Boards—was expended on Native-school buildings contracted for under authority of the Public Works Vote of 1886, but not completed before the beginning of the financial year, April, 1887; £1,063 6s. 4d. was for Native-school buildings, in anticipation of the vote of 1887; and the remainder, amounting to £31,107, was distributed to Boards in the early part of this year. The distribution to the Boards was as follows:—

	£	s.	d.
Auckland	6,091	8	0
Taranaki	777	19	0
Wanganui	1,885	5	0
Wellington	3,542	1	0
Hawke's Bay	2,494	8	0
Marlborough	479	7	0
Nelson	1,299	13	0
Grey	436	8	0
Westland	508	8	0
North Canterbury	5,020	9	0
South Canterbury	1,152	4	0
Otago	5,462	0	0
Southland	1,957	10	0
Total	<u>£31,107</u>	<u>0</u>	<u>0</u>