The qualifications of the teachers are steadily improving. Table M shows that in three years, among the teachers above the rank of pupil-teacher, the number of those who have passed the certificate examination has been increased by 240, while the number of those who have only obtained partial pass has been reduced by 54, and the number of the remainder by 23. The table relates to a date before the examinations of 1894; when these are taken into account the result is the transfer of 48 names from the list of the unqualified to that of the qualified. In other words, 1,988 out of 2,201 teachers have passed examinations for certificates. The annual publication of the full list of certificates in the Gazette will occur at the end of this month.

TABLE M.—Teachers Certificated and Uncertificated, 31st December, 1893. (Numbers in brackets represent licensed teachers included in other numbers.)

Education Districts.		Certificated Teachers.	Marks not yet assigned.	Required Service not yet completed.	Partial Pass.	Failed.	Never examined by Department.	Total.	Pupil-teachers having Certificates, not included in Column headed "Certificated Teachers."
Auckland Taranaki Wanganui Wellington Hawke's Bay Marlborough Nolson Grey Westland North Canterbury South Canterbury Otago Southland		413 51 111 153 78 30 79 24 25 345 84 386 135	[1] 1 	3 1 2 1 2 7	[1] 14 [1] 2 4 [1] 7 [2] 9 [1] 11 2 [1] 3 [2] 25 5 [4] 6	[1] 4 2 [2] 5 2 [2] 4 3 [2] 16 3 [1] 2 1 [1] 2 [1] 1 3	[1] 2 [2] 5 16 9 [2] 5 27 27 7 13 4 [1] 1	436 60 138 172 97 60 135 36 44 376 94 394 159	24 · · · · · · · · · · · · · · · · · · ·
Total for 1893 Total for 1892 Total for 1891 Total for 1890	•••	1,914 1,826 1,753 1,674	4 6 7 5	22 19 17 21	88 94 107 142	48 54 58 57	125 131 132 139	2,201 2,130 2,074 2,038	

The annual reports of the thirteen Education Boards are printed in the Appendix (pp. 59-91), including the statements of their accounts, which are summarised in Tables No. 4 and No. 5 (Appendix, pp. 4, 5), and the following is an abstract of them:—

TABLE N.—ABSTRACT OF RECEIPTS AND EXPENDITURE OF BOARDS.													
	£	s. d	Cr.		£	s.	đ.						
	. 51,098	17	By Boards' administration		11,360	10	11						
			Inspection and examination		11,882	10	3						
	350,465	13 13	Teachers' salaries and allowances, a	nd									
	47,273	0 (training		328,828	13	8						
	37,169	11 (Incidental expenses of schools		35,302	19	6.						
			Scholarships	• •	7,073	7							
					207	-	0						
				• •			4						
						_	4						
	1,014	14	Balances		50,709	13	7						
			•				 -						
	£490,411	9	i		£490,411	9	5						
			Marie			_	-						
		£ 51,098 350,465 47,273 37,169 2,349 552 487 1,014	£ s. d 51,098 17 6 350,465 13 11 47,273 0 0 37,169 11 0 2,349 6 11 552 6 10 487 18 9 1,014 14 6	£ s. d 51,098 17 6 By Boards' administration . 350,465 13 11 . 47,273 0 0 . 37,169 11 0 . 2,349 6 11 . 552 6 10 . 487 18 9 . 1,014 14 6 Cr. By Boards' administration . Inspection and examination Teachers' salaries and allowances, a training . Incidental expenses of schools Scholarships . Interest. Buildings, sites, plans, &c Refunds and sundries . Balances .	£ s. d 51,098 17 6 By Boards' administration . 350,465 13 11 . 47,273 0 0 . 37,169 11 0 . 2,349 6 11 . 552 6 10 . 487 18 9 . 1,014 14 6 . 51,098 17 6 By Boards' administration . Inspection and examination . Teachers' salaries and allowances, and . training . Incidental expenses of schools . Scholarships . Interest Buildings, sites, plans, &c Refunds and sundries . Balances .	£ s. d. Cr. £ By Boards' administration 11,360 Inspection and examination 11,882 Teachers' salaries and allowances, and 147,273 0 0 Incidental expenses of schools 35,302 Scholarships 7,073 2,349 6 11 Interest. 207 Buildings, sites, plans, &c. 44,387 Refunds and sundries 659 Balances 50,709	£ s. d. Cr. £ s. s. d. 11,360 10						

The income of the Boards for the year was on the whole (see Table N) within £400 of their expenditure; and the net value of their balances—when the total of debit balances is deducted from the total of credit balances—is, as shown in the table, £50,709 13s. 7d. It appears, however, from Tables O and P, that, if thrown into one account, these balances, amounting to £50,709 13s. 7d., would only meet liabilities and leave the small balance of £6,880 in hand. Distinguishing between Building Account and Ordinary Account, only five Boards (those of the Districts of Taranaki, Wanganui, Marlborough, Otago, and Southland) had available balances in both accounts; while Wellington and North Canterbury were deficient in both. In the following cases the surplus in one account exceeded the deficit in the other: Hawke's Bay, Nelson, Westland, and South Canterbury. In the remaining cases—Auckland and Grey—the surplus in one account was outweighed by the deficit in the other.