the certificate examination, 176 had gained a partial pass, and 56 had failed, while 234 had never been examined by the Department. Forty-five were holders of licenses to teach.

TABLE M.—Teachers, Certificated and Uncertificated, 31st December, 1902.
(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	84 196 242 128 33 113 30 24 374 114 391 190 2,474 2,384 2,389 2,244	3  1 2    1	3  1  1  1  1 2 9 7 13 20	45[1] 15[8] 31[4] 19[1] 8[1] 2 4[1] 4 1 11 6 21[15] 9[1] 776[32] 86[5] 68[6] 92[5]	12[2] 3[1] 7 3 4[1] 3[1] 9[2] 3 4 1  2 5 56[7] 35[4] 35[5] 45[6]	21 6 28 [3] 29 [1] 9 [1] 34 34 9 17 14 [1] 3 15 234 [6] 152 [1] 144 [3] 146 [3]	639[3] 108[9] 263[7] 295[2] 151[3] 72[1] 161[3] 46 401[1] 123 430[15] 222[1] 2,957[45] 2,668[10] 2,631 2,549	•••
Total for 1894 . Total for 1891 . Total for 1888 .	1,753	5 7 11	24 17 34	85 107 137	42 58 85	120 132 161	2,260 2,074 1,924	••

In January, 1903, 136 teachers not previously certificated passed the examinations conducted by the Department. Full particulars are given in the report of the examinations (E.-la).

## FINANCES OF EDUCATION BOARDS.

Table N is an abstract of the accounts of the receipts and expenditure of the Boards of Education for the year 1902. These are tabulated in detail on pages 4 and 5 of the Appendix, and the annual reports of the several Boards with their statements of receipts and expenditure in full are also given there on

page 64 and following pages.

The principal item showing an increase is that of teachers' salaries and allowances, £419,701 for 1902, as against £382,061 for 1901 (which itself was a large increase on 1900 owing to the distribution in 1901 of the special sum voted by Parliament for increases to salaries under the provisions of "The Public-school Teachers' Salaries Act, 1900"); but out of this £419,701 the sum of £6,742 was paid as the last instalment of the increases to salaries for 1901. The net increase over 1901 was therefore £24,156 on this head. Another item showing a considerable increase is the expenditure on manual and technical instruction, which was £11,605 for 1902, as against £7,611 for 1901. This increase would appear considerably larger if the amounts due at the end of the year and shown in the Boards' statements of liabilities were added.

TABLE N.—ABSTRACT OF THE RECEIPTS AND EXPENDITURE OF BOARDS.

						······································	
$\mathrm{Dr}_{f r}$		£	s.	d.	1	Cr.	£ s. d.
To Balance, 1st January, 1902		6,596	19	9	$ \mathbf{B}_{\mathbf{y}} $	Boards' administration	 14,215 6 6
Government grants—		•			ľ	Inspection and examination	 14,215 2 10
Rents from reserves £43,046 17	10					Teachers' salaries and allowances	 140'
Balance of grants						Incidental expenses of schools	 32,729 6 11
for salaries, &c.,						Scholarships	 8,617 13 3
of teachers 376,924 13	6					Training of teachers	 3,035 18 4
Allowance £250 and					1	Manual and technical instruction	 11,605 7 9
capitation 67,961 3						Truancy-prevention expenses	 1,163 7 11
Other grants 14,080 10	7					Buildings, sites, plans, &c	 61,763 5 2
						Interest, exchange, refunds, &c.	 942 17 2
	٠.			9		Balance 31st December, 1902	 18,075 1 5
	٠.	60,679		3		· ·	
Manual and technical instruction	٠.	8,726	4	11	l		
Local receipts—						•	
	٠.	5,446		6			
	• •	1,832		9			•
Deposits, refunds, &c	٠.	770	6	0			
							· · · · · · · · · · · · · · · · · · ·
		£586,064	15	11	l		£586,064 15 11
			-/		J		