

value of all the buildings when new, or more strictly, 3 per cent. of what it would cost to re-erect them all now. Similarly, the cost of maintenance, painting, and repairs might be reckoned within close limits as a percentage of the cost of the buildings. Brick and stone buildings last longer, and generally cost less for maintenance than wooden buildings; hence the percentage to be allowed on these buildings would be lower both under (a) and (b) than in the case of wooden buildings. These principles were followed with a fair degree of approximation in the distribution of last year's ordinary building votes; it was found, however, that the proportionate amounts so allotted did not actually differ greatly from the amounts that would have been granted to the several Boards had the former mode of distribution—namely, that based on the average attendance with certain adjustments—still been adhered to. It may be observed that if a Board exercises great care in the maintenance of its buildings, and therefore spends perhaps more than other Boards upon repainting and repairs, its buildings will, generally speaking, last longer, and it will have to spend less each year upon rebuilding. It is not to be supposed for a moment that any Education Board would intentionally or consciously neglect its buildings; but it is obvious that if the cost of rebuilding schools were met out of special direct grants in each case, and if the cost of maintenance only were met out of the ordinary building grants, then the more careful and prudent a Board was in regard to the upkeep of its buildings the worse would be its position in the matter of its ordinary building fund. In other words, maintenance and rebuilding ought from prudential reasons both to be met out of the same fund.

The distribution of the ordinary votes for school buildings was made as follows: Auckland, £9,950; Taranaki, £1,750; Wanganui, £4,200; Wellington, £5,300; Hawke's Bay, £2,700; Marlborough, £950; Nelson, £2,250; Grey, £850; Westland, £800; North Canterbury, £6,300; South Canterbury, £1,900; Otago, £6,500; Southland, £3,550: total, £47,000.

The special vote for school buildings was expended in grants intended to meet the cost (i.) of schools in newly settled districts, and (ii.) of the additional accommodation rendered necessary by marked increase of population in other districts.

The vote was distributed as follows: Auckland, £2,339 5s.; Wanganui, £1,195 19s. 10d.; Nelson, £254 10s.; Grey, £200; Westland, £287; North Canterbury, £453 2s. 4d.; South Canterbury, £250; Otago, £1,639; Southland, £360 8s. 6d.: total, £6,979 6s. 7d. These payments do not represent all the authorities for expenditure, but only so much of them as the completion of the buildings enabled the Boards to claim.

The same rule of not making grants for teachers' residences was followed as in former years. The provision for house-allowance under the Public-school Teachers' Salaries Act would in general prevent this rule from operating harshly.

For the purpose of replacing schools and school property destroyed by fire £5 10s. was paid to the Wanganui Board, £5,746 3s. 7d. to Wellington, £367 0s. 9d. to Hawke's Bay, £5 to Nelson, £30 to Westland, £195 to Otago, and £10 to Southland: total, £6,358 14s. 4d.

The principles involved in such payments are not, perhaps, quite so clear as those that form the basis of the ordinary building grants. Government buildings in New Zealand are not insured in the ordinary sense, and although public-school buildings are not directly the property of the Government, but of the several Education Boards, yet the Government has agreed to make special grants to the Boards for the purpose either of enabling them or of assisting them to replace such buildings if destroyed by fire. Now, it is evident that if it were considered that the Government, in respect of such buildings, simply took the place of an insurance company, then in each case the amount paid would be the actual value of the buildings at the time they were destroyed, or the amount to which their original value had been reduced by writing-down in accordance with the deterioration due to age, &c. Or, to take an example: If a school were burnt down when quite new, the whole cost of rebuilding would be met by a special grant; if the school were so decayed as to be no longer fit for use, then,