

Provincial Districts.	Assets and Liabilities, 31st December, 1905.																	
	Balances of Accounts.			Arrears of Rent and Interest due.		Total Assets.		Amounts due to Capital Account.		Other Liabilities.		Balance of Assets.		Balance of Liabilities.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
Auckland ..	345	9	6	1,126	14	4	1,472	3	10	..	18	12	0	1,453	11	10		
Taranaki ..	819	9	3	717	19	4	1,537	8	7	..	14	11	3	1,522	17	4		
Wellington ..	192	7	2	130	13	10	323	1	0	431	12	7	..	..	..	108	11	7
Hawke's Bay ..	771	7	8	445	10	2	1,216	17	10	506	6	0	..	710	11	10		
Marlborough ..	85	9	6	93	9	6	178	19	0	..	..	..	..	178	19	0		
Nelson ..	161	18	11	485	5	7	647	4	6	..	..	..	..	647	4	6		
Westland ..	78	10	8	44	8	0	122	18	8	..	..	..	..	122	18	8		
Canterbury ..	2,556	15	6	2,110	12	11	4,667	8	5	264	5	11	45	0	0	4,358	2	6
Otago ..	44,959	5	0	3,131	17	5	48,121	2	5	..	..	..	2,193	5	8	45,927	16	9
Totals for 1905	50,000	13	2	8,286	11	1	58,287	4	3	1,202	4	6	2,271	8	11	54,922	2	5
Totals for 1904	51,335	6	11	9,520	1	2	60,855	8	1	868	5	2	2,744	13	11	57,242	9	0
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The payments made to Education Boards for primary education out of the proceeds from education reserves in 1905 amounted to £49,348 9s. 6d., as compared with £44,114 10s. 7d. for the previous year. The revenues of the Boards are not, however, increased thereby, as equal amounts are deducted from the grants payable by Government to the several Boards. The payments for primary education were distributed among the several Education Boards as follows: Auckland, £3,375; Taranaki, £1,898 18s.; Wanganui, £2,866 2s. 6d.; Wellington, £3,634 19s. 6d.; Hawke's Bay, £4,975; Marlborough, £300; Nelson, £635 4s.; Grey, £88; North Canterbury, £14,383 18s. 7d.; South Canterbury, £3,392 9s. 5d.; Otago, £9,703 12s. 1d.; Southland, £3,983 2s. 7d. The payments for secondary education from reserves under the control of the School Commissioners amounted to £3,897 16s. 2d. This money is distributed by the Commissioners among the governing bodies of secondary schools in the provincial district in proportion to the number of pupils in average attendance at these secondary schools, exclusive of those in any preparatory department.

TABLE I2.—INCOME AND COST OF ADMINISTRATION OF SCHOOL COMMISSIONERS.

Provincial District.				Total Income for the Ten Years 1896-1905 inclusive.	Cost of Administration for the Ten Years 1896-1905.	Cost of Administration Per Cent. of Income.
				£	£	£
Auckland ..	..	..	..	39,545	3,273	8·28
Taranaki ..	..	..	..	31,125	3,595	11·55
Wellington ..	..	..	..	46,421	5,672	12·22
Hawke's Bay ..	..	..	..	41,335	2,678	6·48
Marlborough ..	..	..	..	3,217	307	9·54
Nelson ..	..	..	..	12,944	820	6·33
Westland ..	..	..	..	3,312	840	25·36
Canterbury ..	..	..	..	171,666	6,119	3·56
Otago ..	..	..	..	193,953	14,654	7·56
For the colony	..	..	..	543,518	37,958	6·98

Table I2 shows the total income from education reserves for the ten years, 1896-1905, and the cost of administration by the School Commissioners for the same period. In comparing these figures with those for 1894-1903, published in last year's report, it will be seen that the total incomes amounted in the last ten years to £543,518, as against £523,581 for 1894-1903, an increase of almost £20,000. The percentage of cost of administration has also shown an increase from 6·76 to 6·98, noticeable chiefly in Wellington, Marlborough, and Otago. In Canterbury the cost of administration has sunk from 3·70 to the extremely small figure 3·56 per cent. of the annual income.

#### INDUSTRIAL SCHOOLS.

In December, 1905, the number on the books of all the industrial schools was 1,953, or 35 more than at the close of the year 1904. On the books of the Government industrial schools there were 1,420, an increase of 33 over the corresponding number for 1904, on the books of the private (Roman Catholic) industrial schools there were 533, or 2 more than at the end of the previous year. The number in residence at Government schools was 317, and at private industrial schools 331, so that 648 was the