

(b.) The grants to Boards included an allowance for maintenance of wooden buildings—schools and residences—at the rate of 3 per cent. of the cost of construction; for maintenance of brick or stone buildings, 2 per cent.; for replacing worn-out wooden school buildings, 2, 5, or 10 per cent., according to age of buildings—twenty to twenty-five years, twenty-five to thirty years, or over thirty years, as the case might be; no allowance was made for the replacement of worn-out residences.

It is thus shown that the grants made for replacing worn-out wooden buildings (exclusive of residences) assume an average age for such buildings of thirty-six and a half years, or rather less than the duration shown by returns made by the Boards four years ago. The difference is in favour of the Boards, for in the computation adopted, by the time a school is thirty-six and a half years old, a Board will have received an amount for rebuilding it equal to the whole cost of its replacement.

The actual distribution of the vote for maintenance of school buildings was as follows: For maintenance and replacement—Auckland, £12,100; Taranaki, £2,058; Wanganui, £4,340; Wellington, £4,895; Hawke's Bay, £3,546 18s.; Marlborough, £859; Nelson, £2,986; Grey, £967; Westland, £1,030; North Canterbury, £8,226; South Canterbury, £2,562; Otago, £9,089; Southland, £4,611: total, £57,269 18s. For rents: Auckland, £953 19s. 8d.; Taranaki, £133 7s. 6d.; Wanganui, £3 16s. 8d.; Wellington, £1,033 3s. 5d.; Hawke's Bay, £74 7s. 9d.; Otago, £80 7s.: total, £2,279 2s.

For the purpose of replacing schools or school property damaged or destroyed by fire, £304 13s. was paid to Auckland, £4 to Taranaki, £664 17s. 6d. to Wellington, £94 16s. to Hawke's Bay, £295 to Southland; total, £1,363 6s. 6d. The basis of the payments for the reinstatement of buildings destroyed by fire was—for buildings not over twenty years old, the full cost at present current rates; and for other buildings the same, less the amount which the Government is presumed to have paid towards their rebuilding (included in the ordinary grants for maintenance and replacement as explained above).

Special grants amounting to £34,978 19s. 10d. for additions to schools, rendered necessary by increased attendance, and for new school buildings and teachers' residences were made as follows:—

Additions.—Auckland, £3,356 17s. 9d.; Taranaki, £647 5s.; Wanganui, £1,196 7s. 6d.; Wellington, £680; Hawke's Bay, £70; Marlborough, £100; Nelson, £2,060 19s. 6d.; North Canterbury, £1,353 16s. 11d.; South Canterbury, £100; Otago, £1,110; Southland, £1,368 14s.: total, £12,044 0s. 8d.

New Schools.—Auckland, £4,132 8s. 7d.; Taranaki, £358 0s. 7d.; Wanganui, £1,368 19s. 8d.; Wellington, £1,660; Hawke's Bay, £2,412 2s. 9d.; Marlborough, £364; Nelson, £586 13s. 6d.; Westland, £352 5s. 9d.; North Canterbury, £1,040 6s. 6d.; Otago, £2,745; Southland, £376: total, £15,395 17s. 4d.

Residences.—Auckland, £1,378; Taranaki, £893 15s.; Wanganui, £768 2s. 4d.; Wellington, £1,303 11s.; Hawke's Bay, £695 13s. 6d.; Marlborough, £400; South Canterbury, £700; Otago, £540; Southland, £860: total, £7,539 1s. 10d.

FINANCES OF EDUCATION BOARDS.

Table F1 is an abstract of the accounts of the receipts and expenditure of Education Boards for the year 1907. These are tabulated in detail on pages 6 and 7 of the Appendix, and the annual reports of the several Boards, with their statements of receipts and expenditure, are also printed in the Appendix with full detail.

Comparing the figures in Table F1 with those for the previous year, we find that the expenditure on teachers' salaries was £484,673 6s. 10d., as against £472,152 17s. 11d. for 1906, an increase of £12,540, due to increase in the number of schools. There has also been considerable increase in expenditure for training of teachers, due mainly to further extension of the work of the four training colleges; and for manual and technical instruction, due to the increase in the number of classes and in the attendance.