

Finances of Education Boards.

Table F contains an abstract of the accounts of the receipts and expenditure of Education Boards for the year 1908. These are tabulated in detail in an appendix, and another appendix contains the annual reports of the several Boards, with their statements of receipts and expenditure in full detail.

TABLE F.—ABSTRACT OF THE RECEIPTS AND EXPENDITURE OF EDUCATION BOARDS, 1908.

<i>Receipts.</i>				<i>Expenditure.</i>			
	£	s.	d.		£	s.	d.
Balance, 1st January, 1908 ..	50,178	1	11	Boards' administration ..	39,730	9	7
Rents from reserves .. £48,764	19	6		Teachers' and pupil-teachers' salaries, and pupil-teachers' lodging-allowances	489,041	18	10
Balance of grants for salaries of teachers and pupil-teachers ..	437,282	16	5	Incidental expenses of schools (including £4,495 16s. 3d. paid over to School Committees out of special capitation provided by Government for the purpose) ..	38,077	9	1
Allowance, £250, and capitation ..	76,319	10	8	Salaries of relieving-teachers ..	3,778	3	7
Other grants ..	28,496	4	6	Scholarships and secondary education ..	31,892	8	7
Total for maintenance	590,863	11	1	Training of teachers ..	19,948	13	3
Scholarships and salaries of staffs of secondary departments of district high schools ..	31,128	14	8	Manual and technical instruction ..	48,212	3	10
Manual and technical instruction ..	42,634	15	11	Buildings, house allowances, sites, &c. ..	157,969	3	8
Buildings and teachers' house allowances ..	185,777	10	10	Refunds and sundries ..	9,817	1	11
Total from Government ..	850,404	12	6	Balance, 31st December, 1908 ..	78,144	3	1
Local receipts—							
Fees, donations, &c. ..	9,855	19	4				
Interest, rents, &c. ..	3,686	3	0				
	13,542	2	4				
Refunds, fines, &c. ..	2,486	18	8				
	£916,611	15	5		£916,611	15	5

If we exclude the expenditure on buildings and on scholarships and secondary education, which are dealt with below, the chief items of expenditure in 1907 and 1908 were as follows:—

	1907.	1908.
	£	£
Boards' administration ..	37,832	39,730
Incidental expenses of schools ..	38,320	38,077
Teachers' salaries ..	484,673	489,042
Training of teachers ..	20,086	19,949
Manual and technical instruction ..	43,462	48,212

The increase in teachers' salaries is due to the increase in the number of schools; and to some extent the increase in the cost of the administration may be attributed to the same cause. The increase in the expenditure upon manual and technical instruction is due mainly to the increase in the number of classes for both manual and technical instruction, and in the number of centres at which classes were held.

The proportion of the expenditure by Boards for administration to their whole expenditure and the corresponding proportion of the incidental expenses of schools (through School Committees) for the last four years have been as follows:—

	Boards.	Committees.	Total.
1905 ..	5·0	5·7	10·7
1906 ..	4·5	4·8	9·3
1907 ..	4·7	4·8	9·5
1908 ..	4·7	4·5	9·2

On the whole, therefore, there is a slight tendency for the proportion of expenditure upon administration by the Education Boards and School Committees to decrease, and this is as it should be, for the cost of administration should not increase proportionately with the number of schools.

For convenience the funds granted to the Boards for building purposes and those granted for general purposes may be considered separately, as in former years. Table F1 shows the assets and liabilities of the Boards on the General Account; these may be summarised thus—

General Account, all Boards, 31st December, 1908.

<i>Liabilities.</i>				<i>Assets.</i>			
	£				£		
Overdrafts ..	677			Cash ..	26,072		
Due to Government ..	17,499			Due from all sources ..	36,197		
Other liabilities ..	14,704			Deficits ..	Nil		
Balances ..	29,389						
	£62,269				£62,269		