The percentage of income expended by the several Boards on administration (including in this term all the items which are included under that heading in Table F7—viz., salaries of office staffs, Inspectors, Truant Officers, &c., and the ordinary office contingencies—but excluding the incidental expenses of schools) was as follows: North Canterbury, 3·8 [3·6]; Auckland, 4·3 [4·4]; Otago, 4·3 [4·5]; Wellington, 4·4 [4·9]; Hawke's Bay, 4·6 [4·6]; Wanganui, 4·6 [4·7]; South Canterbury, 4·8 [5·1]; Southland, 5·2 [5·3]; Taranaki, 5·7 [5·8]; Nelson, 5·8 [6·7]; Marlborough, 6·7 [7·8]; Grey, 7·4 [7·4]; Westland, 7·9 [9·4]. The figures in brackets are last year's percentages. The mean of the percentages for the last three years 1906–8 gives North Canterbury, 3·6; Auckland, 4·2; Otago, 4·3; Wellington, 4·4; Hawke's Bay, 4·5; Wanganui, 4·5; South Canterbury, 4·9; Southland, 5·0; Taranaki, 5·6; Nelson, 6·2; Marlborough, 6·9; Grey, 7·2; Westland, 8·4.

## School Buildings.

The vote for maintenance of school buildings, which was charged entirely to the Consolidated Fund, was distributed, as in the previous year, in accordance with the report of the Select Committee on Education set up by the House of Representatives in the session of 1903:—

- (a.) The basis for the distribution of the amounts available for the ordinary repair and maintenance of schools and residences (including replacement of worn-out buildings) was the present current cost of the construction of such buildings, estimated to be £1,364,283 (£1,202,133 for wooden buildings and £162,150 for those of brick or stone).
- (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.

Grants paid to Education Boards out of the Consolidated Fund in 1908 for rebuilding Schools destroyed by Fire, for Rent of Temporary Premises, and for Expenses of fitting up Temporary Premises for Use during Rebuilding:—

-		Education Boards.					Cost of Rebuilding.			Rent, &c., of Temporary Premises.		
Auckland Wanganui Wellington South Cante	•		••				£ 15 50 1,905 1,708 250	$\begin{array}{c} 2 \\ 0 \\ 10 \\ 0 \end{array}$	d. 6 0 0		10 12	d. 0 7 1
Otago	Total e	 xpendit	 ure				3,928			171	9	8