

4. SCHOLARSHIPS, BURSARIES, AND PRIZES.

Last year only Canterbury College spent anything under this head out of general funds. It may be desirable to spend a small sum at each college to provide scholarships or exhibitions to meet deserving cases that cannot be brought within the rules of a general scholarship or bursary scheme, but under the present arrangements, speaking generally, all University scholarships and bursaries are open without restriction to the whole Dominion, the funds being provided by the Government directly and by the University out of its statutory grant and the accumulations of the latter. The only improvement I can suggest, apart from the adoption of the "accrediting" system (a question outside my order of reference) is an increase in the number of boarding-allowances for country students who show themselves well qualified for University education; but this would not be a matter affecting the finances of the four colleges—it would be brought about by the amendment of the Bursary Regulations, and the money would be found, I presume, by Government.

5. ADMINISTRATION EXPENSES.

Including—

- (a.) Cost of administration of reserves and endowments;
- (b.) Upkeep of buildings and grounds, including insurance;
- (c.) Office and other expenses (including salaries of clerical staff and librarian);
- (d.) Miscellaneous.

(a.) It would add to the clearness of the annual accounts of receipts and expenditure forwarded to the Minister of Education by the several colleges if the receipts from reserves and endowments and the expenditure thereon were shown in a separate account and the balance transferred to the general Account or to the several special accounts to which it belonged: the benefit of an endowment is the net income derived from it, and that is what is required to be known. For instance, the accounts of Canterbury College (which are otherwise fairly clear) show six items in two different accounts, amounting to £182, chargeable to expenditure on reserves. On inquiry I find that the item "salaries" (£9,409) in the College Maintenance Account includes the salary of the Inspector of Reserves, £200; and other items (*e.g.*, travelling-expenses of members of Board) may or may not include expenditure properly chargeable to the reserves. Obviously, the total expenditure so chargeable is nearly £400; it should be possible to find this out from the accounts themselves.

(b.) I would suggest also that the annual accounts distinguish clearly between expenditure on buildings and equipment (including additions to buildings that increase the amount of accommodation and equipment not provided before) and expenditure on the replacement, maintenance, and repair of buildings and equipment. This distinction is not always clearly made.

Items under the heading (c) and (d) are not easy to separate, but the difficulty arises from the character of the items themselves.

We are on surer ground if we take all the items (a), (b), (c), (d) together; they amounted to about £7,500 in 1911 for the four colleges taken together. For 1910 they were a little less.

In one of the colleges the Registrar does not give his whole time to the college, but is engaged in other professional work; in two other colleges the office staffs probably need some strengthening; certainly in all four cases, as I have already stated, a librarian should be added. We may, for these reasons, add £1,000 to the present expenditure, and allowing for the existence of special schools (the caretakers of which have already been charged to laboratories) we might estimate the amounts required for administration as follows:—

	£
Auckland	2,000
Wellington	2,000
Canterbury	2,200
Otago	2,300

PRESENT TOTAL ANNUAL EXPENDITURE.

The expenditure of the four colleges in 1911 is shown in the following table (K):—

TABLE K.—EXPENDITURE (EXCLUSIVE OF SPECIAL TRUSTS).

University College.	Administration.	Salaries.	Sites, Buildings, &c.	Equipment and Apparatus.	Materials and Renewals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	1,176 16 7	8,399 4 0	373 11 8	699 15 6	242 16 1
Victoria (to 31st March, 1912) ..	977 7 6	8,438 1 9	..	299 13 1	267 13 4
Canterbury	1,239 11 2	10,761 8 8	1,531 12 1	1,013 6 5	120 5 9
Otago (to 31st March, 1912) ..	818 9 5	14,316 3 10	1,307 0 4	465 16 7	334 14 6
Total of four University Colleges ..	4,212 4 8	41,914 18 3	3,212 4 1	2,478 11 7	965 9 8
Canterbury Agricultural College ..	291 6 6	1,786 14 6	368 15 0	19 2 2	1,124 13 3