Victoria College of about £74. The sum of £1,000 put down for industrial schools and £1,000 put down for special schools out of national endowment relieve the consolidated revenue. The last column gives the total cost from all public sources. That includes income from both public funds and income from reserves-£1,232,000. That includes industrial schools and special schools which are outside this order of reference, and includes superannuation, which is also outside the order of reference. These other matters are dealt with by separate departments in a good many countries-in Victoria, for instance. Then, on the next page, the basis of comparison given is the basis that has been adopted in the United States and on the Continent of Europe. It gives the amount of expenditure per head of population. If I explain one item I think it will be enough. As to primary education, I should like to explain how the expenditure is arrived at. The remark will apply also to the first line of N1: In the case of primary education there is included in all these tables the cost of manual instruction in primary schools, which in the estimates is put down under the heading "Manual and Technical Instruction." The capitation paid from all sources on manual work generally in primary schools, and the grants for equipment given to these schools, are included under this head, except where the equipment is permanent equipment, and then it comes under the head "New Buildings and Additions," in the same line. ("Permanent equipment" is that which has not to be renewed annually, only from time to time, at long intervals.) The total cost per head, therefore, on primary education, without including new buildings—and I rather want to draw that distinction—is 16s. 5d.—namely, 15s. out of public funds and 1s. 5d. out of income from reserves. I may be permitted to call attention to page 21 of the report which I was commissioned by the Government to make on schools in other parts of the world. On page 21 most of the figures were checked by reference to the local authorities concerned. Of course the report is dated four years ago, and is four or five years behind the information in E.-1. You may take it that the cost in the countries named is not less now than it was. The cost per head of population in England and Wales, for primary education, in 1906 was 12s. 3d., as compared with 16s. 5d. now in New Zealand. In London the cost was 17s.; in Wales alone, 15s. 5d.; in Scotland, 12s. 4d.; in Ireland, 6s. 7d. I refer to the expenditure from public sources. Then I should like you to compare the cost in New York and Chicago. On page 44 you will find that the total cost of the maintenance of schools, including elementary and high schools and training colleges for teachers, but excluding parental schools, which are like our industrial schools, was £1 1s. 7d. You cannot separate, in the case of New York, the primary from the secondary expenditure. So for the sake of comparison you must add in this case 2s. 3d. to the 16s. 5d. in New Zealand, making the cost of primary and secondary education per head of population 18s. 8d. in New Zealand, and £1 1s. 7d. in New York. In Chicago, which you will find on page 62, they spend for all purposes, primary and secondary, 16s. 9d., exclusive of new buildings. I think that is a fair comparison. It is not an easy thing to make a comparison; you always have to allow for a possible error; in many cases you see different headings which may overlap one another, and unless you can get the figures analysed by the local authorities they may not be of much use. The cost is given for Switzerland, but of course the conditions are so different that I have not brought it into this comparison. The average pay for teachers, for instance, is only £44 per year. As to new buildings, I am not at present making any suggestions as to what ought to be done. If the Commissioners want suggestions from me they may get them by questions. I should like to point out, however, that in New Zealand a large number of new schools have to be erected in country districts as part of the cost of settlement. It is very different indeed (see pages 20 and 21 of the pamphlet) to find money for schools which have an average roll of 294, as in England and Wales; or, as in London, of 803; or, as in Wales, of 239. The average roll of the schools in New Zealand is 76. That is one point to which I should like to call attention—the cost of small schools is really part of the cost of settlement, due to sparseness of population for the time being. Then, again, the large amount of expenditure on the maintenance of buildings is due to two facts. First of all, most of the schools are of wood, and they cost nearly twice as much for maintenance as brick. We give the Boards grants on the basis of the recommendation of the Education Committee (see I.-13, 1903, which is out of print). They get 3 per cent. for maintenance, including repainting, repairs, and so on, for each wooden building. They also get an allowance on a certain scale for rebuilding, amounting also to not quite 3 per cent. on the total cost of the building, reckoned at present prices. They have got that every year since 1903—before that the votes were on a different scale altogether—until the year 1909. In 1909 there was a cutting-down in the expenditure, and the vote for rebuilding did not appear in the estimates. Now the amount allowed on brick buildings is 2 per cent. for maintenance and about 1 per cent. for rebuilding. The consequence is that it takes about 3 per cent. to provide for the maintenance and rebuilding of brick schools, and about 6 per cent. to provide for the maintenance and rebuilding of wooden schools. That is one of the reasons why the expenditure on buildings is so large. Secondly, the amount spent on new buildings and additions—£49,000 in 1910, and it has risen considerably since—is simply due to the progress of new settlement. How far that expenditure can be reduced by the conveyance of children comes under another head. There is another table which I will not quote at all, but will just direct your attention to, and that is table N3, page 61 of E.-1. It is generally acknowledged now that table is one that is subject to most error. There are corresponding tables for Switzerland, Chicago, and New York given in the report of my visit to schools in Europe and America which I will not refer to at present; but I will answer any questions that may be necessary. There is still one more table, N4, which concerns the efficiency of the system as a mechanical system -I am not speaking of the efficiency of the instruction-by showing the number per ten thousand of the population. It shows the proportion of pupils under instruction in the several branches of education. That is shown in the table for the several years beginning 1898 and ending 1910. I may say, although we are not so high as Switzerland or Germany as regards the number receiving