

Table F 3 in E.-2 shows the salaries and allowances paid to officers of Education Boards other than teachers. Tables F 4 and F 5 in the same report give a summary of the receipts and expenditure of Education Boards from 1877 to 1914.

Excluding the expenditure on buildings, the following summary shows the chief items of expenditure for the past five years :—

	1910.	1911.	1912.	1913.	1914.
	£	£	£	£	£
Boards' administration	41,396	43,697	47,772	48,004	48,267
Incidental expenses of schools	37,394	42,831	44,723	46,412	46,678
Teachers' salaries*	582,288	608,958	643,921	668,094	716,749
Training of teachers	27,467	28,992	29,754	37,864	37,180
Scholarships and district high schools	32,811	32,620	33,361	33,072	34,436
Manual and technical instruction	56,049	65,195	77,131	82,030	89,350

* Excluding house allowance.

The increase in teachers' salaries is due to the increase in the number of children receiving instruction, the yearly increment in salaries as provided by section 14 (2) of the Education Amendment Act, 1913, and the process of substitution of adult teachers for pupil-teachers.

The increase in expenditure on manual and technical instruction is accounted for by the normal increase in attendance, more especially in connection with courses at day technical schools and rural courses at district high schools.

The following table shows the proportion of expenditure on administration to the whole income, and the corresponding proportion of the incidental expenses of schools (through the School Committees), the figures for the six years previous being also entered for purposes of comparison :—

	Boards.	Committees.	Total.
1908	4.6	4.4	9.0
1909	4.9	4.6	9.5
1910	4.3	3.9	8.2
1911	4.4	4.3	8.7
1912	4.3	4.0	8.3
1913	4.3	4.1	8.4
1914	3.9	3.8	7.7

The corresponding percentages for the several Education Boards are printed in Table F 12 in E.-2. As is to be expected, the ratio of expenses of administration to total income is highest in the smallest district (8.1).

Out of the capitation paid to Education Boards for general administration purposes the Boards provide School Committees with funds according to scale to meet incidental expenses of schools, such as lighting, fuel, cleaning, &c.

The following calculation, which is based on the amounts shown under the heading "Incidental expenses of schools," in the general statements of receipts and expenditure of Education Boards for the year ended the 31st December, 1914, gives the amount per unit of average attendance paid by each Board :—

Education Districts.	Average Attendance.	Amount.	Amount per Unit of Average Attendance.
		£	£
Auckland	43,045	12,585	0.292
Taranaki	5,643	1,518	0.269
Wanganui	14,339	3,841	0.268
Wellington	17,443	4,697	0.269
Hawke's Bay	11,069	3,604	0.326
Marlborough	2,251	518	0.230
Nelson	5,833	1,299	0.223
Grey	1,765	506	0.287
Westland	1,106	385	0.348
North Canterbury	20,243	6,983	0.345
South Canterbury	5,531	1,575	0.285
Otago	19,776	6,225	0.315
Southland	10,090	2,940	0.291

In other words, the average rates of allowances made by Education Boards for the incidental expenses of schools vary from 4s. 5½d. in the Nelson Education District to 6s. 11½d. in the North Canterbury Education District.