

TABLE E.—SUMMARY OF BOARDS' INCOME.

Principal Heads.	Year 1879.			Year 1878.			Year 1877.		
	£	s.	d.	£	s.	d.	£	s.	d.
1. Balances on 1st January	62,034	7	1	27,417	3	11	43,569	4	7
2. Parliamentary grants—Maintenance	217,873	2	0	216,666	4	0	204,205	3	4
3. " " Buildings	150,581	4	7	101,257	2	11			
4. Education reserves	21,330	7	1	8,862	3	9	16,604	4	3
5. Local receipts—Arrears of rates, school fees, &c.	5,739	7	4	10,650	16	1	45,944	9	4
6. Interest on current accounts	3,048	17	2	...	...	...	...	...	...
7. Net income for year for public schools	460,610	5	3	364,853	10	8	301,323	1	6
8. Add—Public libraries for 1879	5,750	4	3	...	...	...	...	...	...
9. Auckland and Otago High Schools for 1877	...	...	...	...	...	...	9,025	7	5
10. Overdrafts on 31st December	838	5	1	3,432	5	4	3,419	12	4
11. Totals, agreeing with Boards' general statements for the three years respectively	467,198	14	7	368,285	16	0	322,768	1	3

In the corresponding summary on page 8 of last year's report the bank interest on current accounts was placed under local receipts; and the grants for public libraries were excluded, as not properly belonging to the public-school fund, having been merely intrusted to Boards for distribution under "The Public Libraries Subsidies Act, 1877." For the purposes of account and audit it has now been found necessary to include the public libraries grants among the Boards' transactions. Line 7 of the summary shows the net income of the Boards on account of the public schools. The other particulars are given to show agreement with the totals of the Boards' general statements of accounts.

The amount of the ordinary grants from the colonial revenue for 1879 is shown to have been only £1,206 18s. in excess of that for the previous year, notwithstanding the large increase in the average daily attendance which had taken place. This was owing to two different causes: (1.) The receipts by Education Boards from the education reserves in the year 1879 were £12,468 more than those for the previous year, and consequently the demands upon the consolidated revenue were lessened by that amount. The very large apparent increase in the revenue derived from the reserves for last year is accounted for in this report under the head "Education Reserves." (2.) Under the regulations made by Order in Council, the capitation grants to Boards for each period of three months are now made upon the actually ascertained average daily-attendances of the quarter immediately preceding. The payments for the school year 1879 were therefore based, not upon the actual average attendance for the same period, but upon that for the four quarters beginning 1st October, 1878. But the last quarter of 1878 showed 8,099 fewer average attendances than the corresponding quarter of 1879, and consequently the average attendances upon which the grants for 1879 were calculated were fully 2,000 less than the actual number of attendances for the year itself.

The sum of £175,000 was voted specially for school-buildings by the General Assembly in 1879, but the whole of the amount had not been paid to Boards at the close of the year. Nearly the whole of the balance has since been paid.

The following is a summary of the chief heads of expenditure by Boards for the years 1879, 1878, and 1877:—

TABLE F.—SUMMARY OF BOARDS' EXPENDITURE.

Principal Heads.	Year 1879.			Year 1878.			Year 1877.		
	£	s.	d.	£	s.	d.	£	s.	d.
1. Liabilities on 1st January	3,432	5	4	4,065	14	11	11,036	18	2
2. Expenses of management by Boards	11,109	8	10	10,225	12	2	10,484	14	10
3. Cost of inspection and examinations	7,735	4	0	6,142	14	5	5,606	19	7
4. Maintenance—Teachers' salaries and allowances, grants to committees, scholarships, training, insurance, &c.	221,053	4	0	191,499	15	5	173,726	9	7
5. School-buildings	172,867	14	3	90,491	17	9	82,322	7	10
6. Refunds and sundry extraordinary payments	1,651	11	0	4,254	2	1	3,610	8	4
7. Total expenditure on public schools	417,849	7	5	306,679	16	9	286,787	18	4
8. Add—Public libraries for 1879	6,074	0	7	...	...	...	...	...	...
9. Otago and Auckland High Schools for 1877	...	...	...	...	...	...	11,166	2	0
10. Balances in hand, 31st December	43,275	6	7	61,605	19	3	24,814	0	11
11. Totals, agreeing with Boards' general statements...	467,198	14	7	368,285	16	0	322,768	1	3