

TABLE G.—SUMMARY OF BOARDS' INCOME.

Principal Heads.	Year 1877.	Year 1878.	Year 1879.	Year 1880.	Year 1881.
1. Balance (deducting overdrafts) on 1st January, 1877 ...	£ 32,490 s. 7 d. 6	£ ... s. ... d. ...	£ ... s. ... d. ...	£ ... s. ... d. ...	£ ... s. ... d. ...
2. Parliamentary grants—Maintenance ...	157,392 15 10	216,666 4 0	217,876 2 0	241,555 14 0	233,587 0 9
3. " " Buildings ...	46,812 7 6	101,257 2 11	150,581 4 7	104,436 16 8	64,318 0 0
4. Education reserves ...	16,604 4 3	8,862 3 9	21,330 7 1	19,749 0 4	23,533 6 7
5. Local receipts—School fees, contributions, &c. ...	*44,754 2 3	9,366 1 10	4,507 19 7	3,817 17 11	3,684 17 4
6. " " For buildings ...	1,190 7 1	1,284 14 3	1,231 7 9	1,905 12 3	599 1 2
7. Interest on current accounts ...	...	...	3,048 17 2	1,739 5 0	380 0 0
8. Total income for year for public schools	299,244 4 5	337,436 6 9	398,575 18 2	373,264 6 2	326,102 5 10
9. Add—Public libraries for 1879, 1880, 1881 ...	...	...	†6,179 2 1	4,945 8 0	453 10 9
10. Auckland and Otago High Schools, 1877 ...	9,025 7 5	...	...	...	...
11. Balances on 1st January ...	...	23,323 0 9	58,173 3 11	42,437 1 6	32,419 10 9
12. Totals ...	308,269 11 10	360,759 7 6	462,928 4 2	420,646 15 8	358,975 7 4

* Including sums raised by School Committees and expended on education without going through the Boards' books, as follows: New Plymouth, £750 rs.; Hawke's Bay, £814 4s. 5d.; Otago, £20,828 3s. 2d.
† Including balances excluded from summaries of former years.

TABLE H.—SUMMARY OF BOARDS' EXPENDITURE.

Principal Heads.	Year 1877.	Year 1878.	Year 1879.	Year 1880.	Year 1881.
1. Cost of management by Boards ...	£ 10,484 s. 14 d. 10	£ 10,225 s. 12 d. 2	£ 11,109 s. 8 d. 10	£ 10,037 s. 17 d. 6	£ 8,109 s. 6 d. 9
2. Cost of inspection and examination ...	5,606 19 7	6,142 14 5	7,735 4 0	8,273 13 9	8,387 15 4
3. Maintenance of schools—Teachers' salaries and allowances, grants to Committees and schools, scholarships, training, fire insurance, &c. ...	173,726 9 7	192,736 19 7	221,053 4 0	247,121 3 5	243,257 3 6
4. School-buildings ...	80,351 16 9	89,255 3 7	172,807 14 3	117,410 1 10	58,254 12 6
5. Refunds and sundry extraordinary payments ...	3,610 8 4	4,225 13 10	1,651 11 0	726 7 0	2,011 15 10
6. Total expenditure on public schools ...	273,780 9 1	302,586 3 7	414,417 2 1	383,569 3 6	320,020 13 11
7. Add—Public libraries, 1879, 1880, 1881 ...	...	...	6,074 0 7	4,658 1 5	1,553 17 8
8. Auckland and Otago High Schools ...	11,166 2 0	...	...	...	...
9. Balances (deducting overdrafts) on 31st December ...	23,323 0 9	58,173 3 11	42,437 1 6	32,419 10 9	37,400 15 9
10. Totals ...	308,269 11 10	360,759 7 6	462,928 4 2	420,646 15 8	358,975 7 4

With regard to the income it must be explained that the Boards do not derive any advantage from the sums paid by School Commissioners as proceeds of education reserves, such sums being always deducted from the amounts which would otherwise be paid out of the capitation vote; and that the payment of £64,318 for buildings was partly on account of the parliamentary vote of 1880 and partly on account of that of 1881. The amount of the vote in 1881 was £85,000, of which £3,700 was devoted to the payment of balances due to Boards on account of the vote of 1880, £6,300 was reserved for Native and industrial schools, and £43,582 was not paid to the Boards until the first quarter of 1882.

The Boards' accounts show that money voted for buildings has in some cases been applied to other purposes than the purchases of sites, the erection of buildings, and the providing of school-furniture, and paid for fire insurance, for interest, for rent of school-buildings, and even as rent-allowance to teachers of schools to which residences are not attached. Payments of this kind have been excluded (so far as they could be ascertained) from the amounts entered for buildings in Table H. In some cases the erroneous method of charging such payments is of no consequence, because the Boards have supplemented the grants for buildings by money derived from other sources. Table No. 4A, Appendix, page 4, shows the amounts that have been practically diverted from the purposes of the building grants. The case of Westland requires special consideration. In that district during the last three years £4,700 out of votes for buildings has been applied to other purposes, and the Board, although in 1879 it received a special grant of £2,000, had an overdraft of £1,021 12s. 4d. on the 31st December, 1881. All the Boards