

have been advised that Government regards school-buildings as colonial property, and does not wish to have them insured; and, further, that interest, rent, and rent-allowances are not in future to be paid for out of grants made for buildings.

Tables Nos. 1 and 2, Appendix, pages 1 and 2, contain a more detailed statement than that given above of the Boards' income and expenditure, and a further analysis of their expenditure on management and on inspection and examination is given in Table No. 3. The cost for each scholar is shown in Table J, stated for the several Boards in detail, and divided under the several heads of expenditure, excluding only the refunds and payments of a similar character included in line 5 of Table H. Under the head of maintenance the cost of normal schools and training of teachers is reckoned.

TABLE J.—EXPENDITURE PER SCHOLAR BY BOARDS.

EDUCATION DISTRICTS.	Number of Schools, December, 1881.	Number of Teachers, December, 1881.	Average Daily Attendance for 1881.	Cost per Scholar for the Year 1881, calculated on the Average Daily Attendance.					
				Current Expenditure.				School-Buildings.	Total Current Expenditure and Buildings.
				Boards' Management.	Inspection.	Maintenance.	Total.		
				s. d.	s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	194	452	12,158	2 5¼	2 8	3 15 2	4 0 3¼	1 7 11¼	5 8 2½
Taranaki	30	44	1,212	4 0¼	3 2	2 18 11¼	3 6 1½	0 17 0½	4 3 2
Wanganui	57	108	3,415	3 6	2 11½	3 6 2¾	3 12 8¼	0 12 6½	4 5 2¾
Wellington	48	142	4,867	2 1¼	2 10	3 18 4¾	4 3 4¾	1 6 5	5 9 9¾
Hawke's Bay	36	83	2,348	3 0½	5 10¼	3 15 10	4 4 8¾	1 11 1	5 15 9¾
Marlborough	20	32	936	3 8	4 0¾	3 11 3	3 18 11¾	0 13 10¼	4 12 10
Nelson	70	104	3,082	2 4	3 0	3 9 4¾	3 14 8¼	0 12 1	4 6 9¾
North Canterbury	129	408	11,501	2 3	2 1¼	3 19 4½	4 3 9¼	0 19 4¾	5 3 2
South Canterbury	33	84	2,597	4 1¾	3 1¾	3 11 0¾	3 18 3¾	0 8 10¼	4 7 2
Westland	35	90	2,324	7 0½	4 4	3 18 2½	4 9 7	1 18 2¾	6 7 9¾
Otago	154	429	15,589	1 6½	1 9½	4 0 7	4 3 11	0 7 5¼	4 11 4¾
Southland	63	111	3,706	2 9	2 8¾	3 15 1¾	4 0 7½	0 16 2	4 16 6½
Totals for 1881	869	2,087	63,735	2 6½	2 7½	3 16 4	4 1 6	0 18 3¼	4 19 9¼
Totals for 1880	836	1,971	62,234	3 2½	2 8	3 19 5	4 5 3½	1 17 8¾	6 3 9
Decrease ... ..	...	...	...	0 8	0 0½	0 3 1	0 3 9½	0 19 5½	1 3 3
Totals for 1881 calculated on mean of roll-numbers at ends of four quarters—83,406	...	...	...	1 11¼	2 0¼	2 18 3¾	3 2 3¼	0 14 0	3 16 3¼
Similar totals for 1880	...	...	...	2 5¾	2 0¼	3 0 10	3 5 4	1 8 10¾	4 14 2¾

The salaries and allowances of teachers at the rates in force at the end of the year amount to about £213,000 per annum. The details are given in Table No. 9, Appendix, pages 9–42. Some rent-allowances, which do not appear in that table, would make the amount a little larger. When this is divided between 2,210 teachers it gives them an average salary of £96 each, the majority being paid at a lower rate. Excluding some rent-allowances (above referred to) the distribution of salary and allowance is as stated in Table K. In the first column are included 637 pupil-teachers, and 120 teachers of sewing. The teachers receiving salaries of £100 a year and upwards number 1,004, which is less by 26 than the whole number of head-teachers.

TABLE K.—SALARIES OF TEACHERS.

(The numbers show how many teachers in each district are paid at rates within the limits stated at the heads of the columns respectively.)

EDUCATION DISTRICTS.	Under £100.	£100 and under £200.	£200 and under £300.	£300 and under £400.	£400 and upwards (maximum, £460).	Total.
Auckland	302	160	30	5	1	498
Taranaki	26	19	...	...	...	45
Wanganui	73	27	9	...	1	110
Wellington	65	55	16	7	...	143
Hawke's Bay	51	26	4	1	1	83
Marlborough	17	14	1	...	...	32
Nelson	59	39	5	1	...	104
North Canterbury	268	144	23	6	1	442
South Canterbury	57	32	4	1	...	94
Westland	59	22	7	2	...	90
Otago	185	202	49	12	4	452
Southland	45	66	6	1	...	118
Totals	1,207	806	154	36	8	2,211

NOTE.—The numbers do not exactly agree with those in Table F, because here vacancies are included.