

probably led to the increase in the expenditure on management and inspection. The increase per scholar on account of school buildings is owing to the larger amount voted by the General Assembly for that object. As the expenses of the four training institutions are included in the Maintenance Account, the average cost per scholar in the Districts of Auckland, Wellington, North Canterbury, and Otago appears somewhat higher than it would otherwise have done.

In considering the average current expenditure for each scholar in the several Board districts, it has to be kept in mind that the Board funds are made up not only from the capitation grant of £3 15s., but also from the votes of the General Assembly for scholarships, inspection subsidy, the special capitation grant of 5s., and from local receipts. The income of the Boards from local receipts last year was £1,221 13s. 6d. for current expenditure, and £2,155 1s. 2d. for school buildings. In the estimate of the cost of each child's education, shown in Table F3, no account is taken of the expenses of the Education Department (Head Office). These, however, did not much exceed £2,000 for the year, and a very large proportion of that amount is fairly chargeable to Native schools, industrial schools, and other work of the department outside public-school business.

*Management by Boards.*—Table F2 shows that the amount of expenditure on management by Boards had fallen from £10,484 14s. 10d. in 1877 to £9,662 12s. 9d. in 1883, being a decrease of £822 2s. 1d., notwithstanding the large increase in the number of schools, and the increase in the number of Boards from 10 to 12. It may be remarked that the largest expenditure was for 1877, that the Education Act of 1877 did not come into operation until the beginning of 1878, and that the lowest expenditure was for the year 1881. The low expenditure in 1881 was, no doubt, owing to the fact that the special grant of 10s. per average attendance had been withdrawn towards the end of 1880, and that the Government had impressed upon Boards the necessity of retrenchment in their departmental expenditure, as well as in that of the other branches of their service. The expenditure on management again rose slightly in 1882, and to a larger extent in 1883, owing in all probability to the restoration of a special grant of 5s. per attendance. As might be expected, the cost of management per scholar is least in the case of those districts having the largest attendance and the greatest number of schools. Otago, Auckland, and North Canterbury stood highest as regards attendance and number of schools in 1883, and their average expenditure per scholar on management was 1s. 9½d., 2s. 6½d., and 2s. 3d. respectively. On the other hand, the Boards of Marlborough, Taranaki, and Westland had the smallest school attendance, and, in their case, the average expenditure per scholar was higher than that of all others: it was 3s. 4¾d., 4s. 0¼d., and 10s. 5½d. respectively. The Westland Board, from the outset, has gone far in excess of all the others in its departmental expenditure, which, in many respects, must be regarded as having been unnecessarily wasteful. The following table is instructive, as showing in detail the Boards' expenditure on management. It will be noticed that the allowances to members of Boards are not at all in proportion to the extent and importance of the district.