15. Mr. J. Allen.] There seems to be some dispute as to whether Mr. Hill's calculations are based upon this expenditure shown in this statement or the previous year's; and that point, I think, ought to be made clear, otherwise the evidence is of no value to us?-Exactly. I have taken the actual grant that was distributed—so it states from the Board's returns—of £52,457. That was the amount distributed.

16. The amounts that you have given for maintenance and rebuilding-where did you get them from ?--- The special grant of £12,937.

17. But how do you split that amount up-where do you get the facts from for that ?-From the annual report.

18. That is where the mistake comes in. The annual report for the year does not give the splitting-up of the vote?-But it states every education district that has received it. Page 11 of the Minister's report-£52,457.

19. You had better go on in the meantime?--The facts from which all these figures are taken 19. You had better go on in the meantime?—The facts from which all these figures are taken will be found on page 11 of the Minister's report. The average attendance in the Wanganui District was 9,867; the amount of the building vote was £4,200, or 8s. 6¹/₄d. a head; the upkeep was £2,733, or 5s. 6¹/₂d. a head; the cost of the Board's new buildings actually amounted to £6,249, or 12s. 6d. a head; the total expenditure by that district was 18s. 0¹/₂d. a head, although they had only 8s. 6d. from the Government, *plus* a special grant of £205. The average attend-ance for Wellington District was 12,800, and the vote was £5,300, or 8s. 3¹/₄d. a head; the upkeep was £1,840, or 2s. 10¹/₂d. a head; the Board's new buildings cost £10,707, or 17s. 6d. a head; the total expenditure by the Board being £1 0s. 4¹/₄d. a head. The average attendance for Hawke's Bay was 7,081, the vote being £2.862, or at the rate of 8s. 1d. a head: the upkeep was £1,954, or Bay was 7,081, the vote being £2,862, or at the rate of 8s. 1d. a head; the upkeep was £1,954, or 5s. 64d. a head; the Board's new buildings amounted to £4,632, or 13s. 14d. a head; the total amount spent by the Board being 18s. 74d. per head, although they had only 8s. 1d. per head granted. For Marlborough the average attendance was 1,642; the building vote was £950, or 11s. 6¹/₂d. per head; the upkeep was £312, or 3s. 9d. per head; and the new buildings cost £515, or 6s. 3d. per head, making a total of 10s. a head. The average attendance for Nelson was ±010, or os. 30. per head, making a total of 108. a head. The average attendance for Kelson was 4,604, and the building vote £2,402, or 108. 5¹/₄d. per head; the Board spent £1,202, or 58. 2³/₄d. per head, on upkeep, and £2,509, or 108. 10³/₄d. per head, on new buildings, or a total expenditure of 16s. 1d. per head. Grey's average attendance was 1,352; the grant, £850, equal to 12s. 6¹/₄d. per head; the expenditure in upkeep was $\pounds 548$, or 8s. 14d., and on new buildings $\pounds 268$, or 3s. 114d. per head; making a total expenditure of 12s. 04d. per head. In Westland the average attendance was 938; head; making a total expenditure of 12s. $0\frac{3}{4}d$. per head. In Westland the average attendance was 938; the grant £845, or 18s. $0\frac{1}{4}d$. per head; upkeep took £748, or 15s. $11\frac{1}{4}d$. per head; and nothing was spent on new school buildings. North Canterbury's average attendance was 16,172, and the build-ing grant £7,255, or 8s. $11\frac{1}{2}d$. per head; on upkeep the amount spent was 1s. '9d. per head, and on new buildings £3,338, or 4s. $1\frac{1}{2}d$. per head, or a total of 5s. $10\frac{1}{2}d$. per head. In South Canter-bury the average attendance was 4,280, and the building grant £2,034, or 9s. 6d. per head; £1,064, or 4s. $11\frac{1}{2}d$. per head, was spent on upkeep; £954, or 4s. $5\frac{1}{2}d$., on new buildings; making £1,064, or 4s. 11½d. per head, was spent on upkeep; £954, or 4s. 5½d., on new buildings; making a total of 9s. 5d. spent per pupil in average attendance. In Otago the average attendance was 17,234, and the grant £7,523, or 8s. 8¾d. per head; £5,146, or 5s. 11½d. per head, was spent on upkeep, and £5,611, or 6s. 6d. per head, on new buildings; or a total of 12s. 5½d. altogether. Southland's average attendance was 8,200, and the grant £3,569, or 8s. 8½d. per head; upkeep took £1,837, or 4s. 5¾d. per head, and new buildings £3,320, or 8s. 1¼d. per head; or a total expenditure of 12s. 6d. per head on the average attendance. Summarising these totals we have—average attend-ance for New Zealand, 113,047; grant, £52,457, or 9s. 3¼d. per head; upkeep, £27,324, or 4s. 10d. per head; new buildings, £45,935, or 8s. 1½d. per head; total expenditure by Boards, 12s. 11½d. per head, or 3s. 8¼d. per head on average attendance in excess of the grant made. In other words, Education Boards spent £73,259, whilst the Committee recommended on their In other words, Education Boards spent £73,259, whilst the Committee recommended on their

basis of requirements £57,659, and only £52,457 was actually granted to the Education Boards. 20. Mr. Buddo.] It occurs to me that Mr. Hill is quoting the figures for 1903-4, and the table we have before us is for 1902-3, so that Mr. Hill is quoting the figures for a year later ?-- I am a year later than you are.

Mr. Buddo: The figures with regard to attendance quoted by Mr. Hill are most certainly a year later than those we have in the statement.

Mr. J. Allen: I understand from Sir Edward Gibbes that this amount of £52,457, which was given to the Boards this current year, was not distributed in accordance with the Committee's report. They did not get instructions until it was so late that they could not ask the Boards to spend this money in accordance with the Committee's report. That is what Sir Edward Gibbes says

Sir Edward Gibbes: The Boards' expenditure shown in those tables is the Boards' expenditure for 1903. The Committee's recommendation was not announced to the Boards until the beginning of this year, and they got the money in accordance with the Committee's report at the

beginning of this year, and of course, the results of their expenditure are not yet known. *Mr. Buddo:* I want to point out that the objection of the North Canterbury Board to the Committee's finding is this: The Committee include in the grants, which can only be had by application to the Department, the matter of additions to buildings. That is what is practically stopping the North Canterbury Education Board from making additions to old buildings.

Mr. J. Allen.] I will ask Mr. Hill to come to the Committee's report. You have seen this report of last year, Mr. Hill, which embraces an allowance for maintenance of school buildings? -Yes

22. It also embraces a fund for rebuilding, and the rebuilding of teachers' residences, and so on. They are all itemised ?--Yes.

23. Then you have seen the table showing the allocation of the money?—Yes. 24. The difficulty that has arisen is this: Some of the Boards object, I understand, to the moneys for maintenance being tied down to maintenance alone. They object to being limited in