North Canterbury, £2,552; South Canterbury, £785; Otago, £450; Southland, £481 13s. 3d.: total, £19,174 10s. 11d.

New Schools.—Auckland, £3,721 1s. 5d.; Taranaki, £215 13s. 9d.; Wanganui, £2,350 15s.; Wellington, £2,619 10s.; Hawke's Bay, £3,012 10s.; Marlborough, £613 16s. 9d.; Nelson, £98 2s.; Grey, £302 13s. 2d.; Westland, £235; North Canterbury, £1,940; South Canterbury, £875; Otago, £2,258; Southland, £1,214 18s. 4d.: total, £19,457 0s. 5d.

Finances of Education Boards.

Table F1 is an abstract of the accounts of the receipts and expenditure of Education Boards for the year 1906. These are tabulated in detail on pages 6 and 7 of the Appendix, and the annual reports of the several Boards, with their statements of receipts and expenditure, are also printed in the Appendix with full detail.

Comparing the figures in Table F1 with those for the previous year, we find that the expenditure on teachers' salaries was £472,255 7s. 11d., as against £426,343 19s. 6d. for 1905. Of this increase—nearly £46,000—part was due to the usual increase in the number of schools and in the average attendance; but a very large proportion of the increase was caused by the operation of "The Education Act Amendment Act, 1905" (which came into force on the 1st January, 1906), which provided a general increase to the salaries of teachers, including pupil-teachers, and the same rate of salary for female teachers as for males. There has also been considerable increase in expenditure for secondary education at district high schools and for scholarships; for training of teachers, due to the reorganization of the four training colleges under more liberal conditions; for manual and technical instruction, due to the increase in the number of classes and in the attendance; and for school buildings, owing to increase of new settlements and additions required at existing schools.

The percentage of the several Boards' income expended on administration (including in this term all the items which are included under that heading in Table F1—viz., salaries of office staffs, Inspectors, Truant Officers, &c., and the ordinary office contingencies—but excluding the incidental expenses of schools) was as follows: North Canterbury, 3·4 (4·1); Auckland, 3·9 (4·3); Wellington, 4·0 (5·0); Wanganui, 4·1 (5·4); Hawke's Bay, 4·2 (4·2); Otago, 4·2 (4·9); Southland, 4·4 (5·7); South Canterbury, 4·8 (6·0); Taranaki, 5·4 (6·3); Nelson, 6·2 (6·2); Marlborough, 6·3 (7·7); Grey, 6·9 (8·3); Westland, 7·9 (10·3). The figures in brackets are last year's percentages.

TABLE F1.—Abstract of the Receipts and Expenditure of Education Boards, 1906.

Receipts.		£ s. d.
Balance, 1st January, 1906 ..		20,923 7 1
Rents from reserves ..	£48,895 7 11	
Balance of grants for salaries of teachers and pupil-teachers ..	424,483 16 8	
Allowance at £250 and capitation	74,884 14 9	
Other grants	20,366 8 6	
Total for maintenance	568,630 7 10	
Scholarships and salaries of staffs of secondary departments of district high schools	32,431 13 6	
Manual and technical instruction	32,279 13 1	
Buildings and teachers' house allowances ..	172,075 15 5	
Total from Government	..	805,417 9 10
Local receipts—		
Fees, donations, &c. ..	16,807 17 11	
Interest, rents, &c. ..	1,667 16 3	
		18,475 14 2
Refunds, fines, &c. ..	..	1,064 9 2
		£845,881 0 3

Expenditure.		£ s. d.
Boards' administration		35,148 10 5
Teachers' and pupil-teachers' salaries, and pupil-teachers' lodging-allowances		472,152 17 11
Incidental expenses of schools—		
Ordinary	£37,731 6 5	
Capitation at 9d. ..	4,525 14 9	
		37,731 6 5
Salaries of relieving-teachers		2,839 3 3
Scholarships and secondary education ..		33,002 13 1
Training of teachers		15,132 15 9
Manual and technical instruction ..		36,239 12 8
Buildings, house allowances, sites, &c. ..		150,344 5 6
Refunds and sundries		4,214 6 4
Balance, 31st December, 1906		59,075 8 11
		£845,881 0 3

It has been usual to consider separately the funds granted to the Boards for building purposes and those granted for general purposes, and to give separate summaries of the assets and liabilities on each account. Table F2 is a summary of the assets and liabilities on the General Account. It shows that the balances have increased by £6,852 (from £18,440 in 1905 to £25,292 in 1906)