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£3,840; from Government payments (irrespective of building grants), £20,257. The principal items of expenditure were—for salaries, £47,457; and for buildings, &c., £34,802.

Table K2.—Summary of the Accounts of Income and Expenditure for 1906 furnished by the Governing Bodies of Secondary Schools.

Receipts.	£ s. d.	Expenditure.	£ s. đ.
Credit balances on 1st January, 1906	38,797 13 9	Liabilities on 1st January, 1906	480 3 4
Endowment reserves sold and mortgage		Expenses of management	3,029 15 4
	1,534 10 8		47,457 11 10
Rents of reserves	,		5,846 15 8
Interest on moneys invested	4,236 1 2		299 12 2
Reserves Commissioners' payments	3,840 8 9	, are the time prizes	2,032 10 2
Government payments—		Printing, stationery, fuel, light, &c	4,325 0 2
For technical instruction	665 3 10		
For free places	19,588 15 10		34,802 6 11
Subsidy on voluntary contributions	$89 \ 12 \ 0$		3,152 14 1
Grants for buildings, sites, furniture, &c.	9,547 2 11	Interest	1,022 18 7
Statutory grant (Marlborough High		Sundries not classified	4,227 11 11
School)	400 0 0	Credit balances, 31st December, 1906	38,236 12 4
School fees (tuition)	21,190 10 3		
Boarding-school fees	6,669 9 3		
Loans for buildings, sites, furniture, &c.	8,800 0 0		
Books, &c., sold, and refunds	512 16 10		
Sundries not classified	1,420 14 0		
Debit balances, 31st December, 1906	1,593 6 8		
		_	
£	144,913 12 6	#	144,913 12 6
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## MANUAL AND TECHNICAL INSTRUCTION.

A review of the year's work discloses a very considerable advance throughout the colony in respect of matters connected with manual and technical instruction. In the larger centres controlling authorities have been enabled by means of Government grants to continue the work of extending and improving the provision already made for technical instruction, with the result that a general improvement is noticeable, not only in the range and character of the instruction, but also in the efficiency of the accommodation and equipment for Provision is also being made, as far as circumstances (local and otherwise) warrant, for accommodation and equipment for classes in a number of smaller centres in which facilities for technical instruction have been previously lacking. Evidence is not wanting that on the whole the classes so established are being taken advantage of by those for whose benefit they have been initiated. In the case of some of the technical schools in the larger centres steps have been taken to establish subcentres, many of the classes being conducted by itinerant instructors or by instructors on the staff of the technical school. This system, which has much to commend it, makes for greater efficiency in the matter of instruction than would otherwise be the case, and further enables the authorities of what may be termed the parent schools to find full employment for some at least of their instructors. The establishment in certain centres of technical day classes, in addition to the usual evening classes, to which reference was made in last year's report, has also done much to improve the teaching-strength of the staffs of the technical schools concerned. Far better results are likely to accrue where instructors are able to give their whole time to the work, instead of, as has too often been the case hitherto, being employed in giving instruction for one or two evenings a week only. regard to the technical day classes, which are attended mainly by holders of free places, there is one feature that appears to call for special mention, and that is the very large number of pupils taking courses in commercial instruction compared with the number of pupils taking courses in other subjects of technical instruction. Without going into the reasons, which are sufficiently obvious, for this not altogether satisfactory state of affairs, let it suffice to say that this undue preponderance of classes for commercial instruction is to be regretted. The continued efforts on the part of those responsible for the conduct of the larger technical schools in the direction of inducing students to take up definite courses of instruction in lieu of isolated subjects are meeting with a greater measure of success than heretofore. In spite of the many real difficulties to be contended against, it has been found possible to arrange in certain cases for fairly complete courses of instruction for those engaged in important and widespread industries and trades. The schools have been assisted in this very important matter by the improved attitude of employers, who appear to have begun to realise that it is to their benefit to encourage their employees to avail themselves of the opportunities now offered for obtaining a knowledge of the prin-