

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 3·6 (3·4); Auckland, 4·4 (3·9); Otago, 4·5 (4·2); Hawke's Bay, 4·6 (4·2); Wanganui, 4·7 (4·1); Wellington, 4·9 (4·0); South Canterbury, 5·1 (4·8); Southland, 5·3 (4·4); Taranaki, 5·8 (5·4); Nelson, 6·7 (6·2); Grey, 7·4 (6·9); Marlborough, 7·8 (6·3); Westland, 9·4 (7·9). The figures in brackets are last year's percentages. The mean of the percentages for the last three years (1905–7) gives North Canterbury, 3·7; Auckland, 4·2; Hawke's Bay, 4·3; Otago, 4·5; Wellington, 4·6; Wanganui, 4·7; Southland, 5·1; South Canterbury, 5·3; Taranaki, 5·8; Nelson, 6·4; Marlborough, 7·3; Grey, 7·5; Westland, 9·2.

TABLE F1.—ABSTRACT OF THE RECEIPTS AND EXPENDITURE OF EDUCATION BOARDS, 1907.

Receipts.			Expenditure.		
	£	s. d.		£	s. d.
Balance, 1st January, 1907 ..	59,075	8 11	Boards' administration ..	37,831	18 1
Rents from reserves .. £47,385	4	8	Teachers' and pupil-teachers' salaries, and pupil-teachers' lodging-allowances	484,673	6 10
Balance of grants for salaries of teachers and pupil-teachers ..	437,684	15 10	Incidental expenses of schools (including £4,585 3s. 2d. paid over to School Committees out of special capitation provided by Government for the purpose) ..	38,319	19 7
Allowance at £250 and capitation ..	74,004	13 3	Salaries of relieving-teachers ..	4,035	11 8
Other grants ..	27,675	15 8	Scholarships and secondary education ..	32,465	14 9
Total for maintenance	586,750	9 5	Training of teachers ..	20,086	1 9
Scholarships and salaries of staffs of secondary departments of district high schools ..	30,440	10 1	Manual and technical instruction ..	43,461	15 1
Manual and technical instruction ..	31,126	13 6	Buildings, house allowances, sites, &c. ..	131,228	12 4
Buildings and teachers' house allowances ..	127,610	6 1	Refunds and sundries ..	5,669	15 2
Total from Government ..	775,927	19 1	Balance, 31st December, 1907 ..	50,178	1 11
Local receipts—					
Fees, donations, &c. ..	8,684	6 0			
Interest, rents, &c. ..	3,640	17 2			
	12,325	3 2			
Refunds, fines, &c. ..	622	6 0			
	£847,950	17 2		£847,950	17 2

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 decreased by £386 (from £25,292 in 1906 to £24,906 in 1907), and that the deficits have increased by £790 (from £149 in 1906 to £939 in 1907), making a total decrease of £1,176 on the year's transactions.

TABLE F2.—GENERAL ACCOUNT: ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1907.

Education Districts.	1907.							1906.	
	Assets and Deficits.			Liabilities and Balances.				Deficits.	Balances.
	Cash.	Due from all Sources	Deficits.	Over-drafts.	Due to Government.	Other Liabilities.	Balances.		
	£	£	£	£	£	£	£	£	£
Auckland ..	761	8,156	..	..	1,781	1,727	5,409	..	7,493
Taranaki ..	..	1,257	..	3	..	829	425	..	915
Wanganui ..	..	3,911	..	1,197	353	1,259	1,102	..	897
Wellington ..	2,179	2,687	..	..	647	2,111	2,108	..	3,561
Hawke's Bay ..	4,202	1,264	..	..	1,119	600	3,747	..	2,180
Marlborough ..	..	506	180	116	..	570	..	..	220
Nelson ..	..	1,059	598	754	635	268	..	..	148
Grey ..	..	529	161	460	88	142	..	149	..
Westland ..	..	252	..	68	..	55	129	..	100
North Canterbury	5,969	3,388	..	..	4,880	2,878	1,599	..	2,121
South Canterbury	2,441	941	..	..	1,147	653	1,582	..	1,797
Otago ..	7,605	2,146	..	..	3,787	76	5,888	..	4,258
Southland ..	3,005	2,205	..	..	1,572	721	2,917	..	1,602
Totals ..	26,162	28,301	939	2,598	16,009	11,889	24,906	149	25,292