

1. All Accounts excluding Buildings.

Excluding the expenditure on buildings, the following summary shows the chief items of expenditure for the past five years:—

	1911.	1912.	1913.	1914.	1915.
	£	£	£	£	£
Boards' administration	43,697	47,772	48,004	48,267	28,892
Incidental expenses of schools	42,831	44,723	46,412	46,678	51,628
Teachers' salaries*	608,958	643,921	668,094	716,749	818,263
Training of teachers	28,992	29,754	37,864	37,180	43,189
Scholarships and district high schools	32,620	33,361	33,072	34,436	34,962
Manual and technical instruction	65,195	77,131	82,030	89,350	95,697

* Excluding house allowance.

The large reduction in the cost of the Boards' administration in 1915 is due to the transfer of Inspectors of Schools from the service of the Boards to that of the Department to which their salaries and expenses are now chargeable. The cost of the Boards' administration is provided by a capitation payment of 5s. per annum for each child in average attendance at public schools within the district. The increase of over £100,000 in the expenditure on teachers' salaries is, as elsewhere indicated, for the most part due to the improved scale of payments introduced under the Education Act, 1914. The expenditure on incidental expenses of schools shows an increase of £4,950 over that for the year 1914. The Boards receive grants for this purpose on a new scale provided by the Act of 1914 and based on the number of schools and the attendance thereat in the district, the whole of the moneys granted being distributed according to the Boards' rules to the School Committees to meet the expenses of cleaning, warming, &c., in connection with the schools. The expenditure per head of average attendance has increased from 5s. 11d. in 1914 to 6s. 4d. in 1915.

The following is a summary of the cash assets and liabilities of the Boards on all accounts, excluding buildings, for the year 1915:—

ADMINISTRATION, ETC., ACCOUNTS, ALL BOARDS, 31ST DECEMBER, 1915.

<i>Liabilities.</i>			£	<i>Assets.</i>			£
Overdrafts .. ..	..	..	5,816	Cash .. ..	..	..	35,982
Other liabilities .. ..	..	..	16,755	Due from all sources .. ..	..	..	61,318
Balances .. ..	..	..	77,846	Deficits .. ..	..	..	3,117
			<u>£100,417</u>				<u>£100,417</u>

With two exceptions, the administration, &c., accounts of every Education Board were in credit at the end of the year 1915. The total net credit balance of these accounts for the last four years is shown as follows:—

	Balances.	Deficits.	Net Balances.
	£	£	£
1912	49,869	2,432	47,437
1913	55,657	305	55,352
1914	61,618	1,350	60,268
1915	77,846	3,117	74,729

2. Buildings Account.

The Buildings Account refers to moneys granted for two purposes, which by parliamentary appropriation and by the terms of the grants made by the Department are quite distinct, namely,—

- (a.) Moneys granted from the Consolidated Fund for the general maintenance and replacement of school buildings, furniture, fittings, &c., and additional sums paid for the rebuilding of schools destroyed by fire, and for the rent of temporary premises during such rebuilding;
- (b.) Moneys granted from the Public Works Fund specially for the erection of new schools and the extension of existing schools rendered necessary by increased attendance, for the purchase of school-sites, and for building teachers' residences in certain cases where suitable houses cannot be rented.