

managers of technical schools have drawn upon their surplus funds for additional accommodation in land and buildings and for the purchase of permanent equipment. In the case of the Auckland Technical School a sum of £5,651 was spent during the year on improvements to the Technical School grounds, while the total payments by controlling authorities and managers on land, buildings, and equipment amounted to £25,923 for the year, or £14,886 in excess of grants received.

The following is a statement of monetary assets and liabilities as at the 31st December, 1918, shown in the technical instruction accounts of Education Boards as controlling authorities of technical schools, and in the statements of Technical School Boards and Managers :—

	Education Boards.	Technical School Boards and Managers.	Totals.
<i>Monetary Assets.</i>			
Cash balances .. ..	£ 5,960	£ 7,307	£ 13,267
Other assets .. ..	13,833	17,146	30,979
Total assets .. ..	19,793	24,453	44,246
<i>Liabilities.</i>			
Cash deficits .. ..	7,341	501	7,845
Other liabilities .. ..	3,928	2,866	6,794
Total liabilities .. ..	11,269	3,370	14,639

The net credit balances of the technical-instruction accounts of Education Boards as shown in the above table amount to £8,524. The net debit balances on the technical-instruction accounts of six Education Boards were eliminated by transfers from other accounts of the Boards concerned. Transfers of this kind totalled £9,288.

Of the Technical School Boards or Managers (nineteen in number) eighteen had net credit balances at the 31st December, 1918, totalling £21,083. The statements of accounts for one school—viz., the “Elam” School of Art, Auckland—had not been submitted when the above table was prepared. The statements in respect of this school for the preceding year showed a net debit balance of £2,765.

The following is a summary of the expenditure by the Government on technical instruction during the financial year ended the 31st March, 1919 :—

Capitation .. ..	£ 66,269
Subsidies on voluntary contributions .. ..	1,673
Home-science bursaries .. ..	2,166
Grants in aid of material for class use .. ..	1,885
Grants for buildings and equipment .. ..	5,773
Grants for rents of buildings .. ..	369
Conveyance of—	
Instructors .. ..	£464
Students .. ..	174
Free pupils .. ..	3,138
	<u>3,776</u>
Examinations .. ..	92
Inspectors' salaries and travelling-expenses .. ..	1,108
War bonus to instructors .. ..	2,224
	<u>85,335</u>
Less recoveries (examination fees, &c.) .. ..	76
	<u>£85,259</u>

The expenditure was at the rate of £4.3 per student, as compared with £4.8 for the previous year. Included in the total expenditure is £4,000 from national-endowment revenue.