

In the case of classes conducted by Education Boards or by High School Boards the working-expenses represented 24·4 per cent. of the total receipts, exclusive of grants for buildings, rent, and equipment, and 36·3 per cent. of the payments on staff salaries, while the payment on staff salaries represented 91·6 per cent. of the capitation receipts for the year. The corresponding percentages in the case of classes conducted by Technical School Boards or Managers were 23·1, 38·0, and 85·1 respectively.

The total payments on account of salaries, £70,925, represented 84·5 per cent. of the total capitation earnings of all classes, which amounted to £83,915.

Payments by the Government by way of capitation, grants for buildings, rents, equipment and material, and subsidies on voluntary contributions represented 82·6 per cent. of the total receipts for the year in the case of classes conducted by Education Boards and High School Boards, and 80·2 per cent. in the case of classes conducted by Technical School Boards and Managers.

The total receipts for 1919 exceeded the total payments by £6,634, notwithstanding the fact that the expenditure on buildings, &c., was £5,583 in excess of the grants made for these purposes. In the two years 1918 and 1919 taken together, however, the excess of payments is £8,550.

The following is a statement of monetary assets and liabilities as at the 31st December, 1919, 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 .. ..	£ 4,625	£ 10,993	£ 15,618
Other assets .. ..	8,178	19,416	27,594
Total assets .. ..	12,803	30,409	43,212
<i>Liabilities.</i>			
Cash deficits .. ..	4,317	125	4,442
Other liabilities .. ..	3,392	4,284	7,676
Total liabilities .. ..	7,709	4,409	12,118

Transfers from the General Fund were necessary to extinguish deficits on the Technical Instruction Account in the case of three Boards, the total sum so transferred being £835.

Of the Technical School Boards or Managers (twenty in number) nineteen had net credit balances at the 31st December, 1919, totalling £26,000. 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 following is a summary of the expenditure by the Government on technical instruction during the financial year ending the 31st March, 1920 :—

Capitation .. .. .	£ 95,201
Subsidies on voluntary contributions .. .. .	6,934
Scholarships and bursaries .. .. .	2,985
Grants in aid of material for class use .. .. .	5,844
Grants for buildings and equipment .. .. .	13,319
Grants for rents of buildings .. .. .	1,293
Conveyance of—	
Instructors .. .. .	615
Free pupils .. .. .	3,852
	4,467
Examinations .. .. .	152
Inspectors' salaries and travelling-expenses .. .. .	1,976
Grant for removal of Wellington Technical School classes .. .. .	123
	132,294
Less recoveries (examination fees, &c.) .. .. .	49
	<u>£132,245</u>