

24. We recommend that subsidies on voluntary bequests to Hospital Boards should be discontinued and the statutory provisions in respect thereof repealed. Voluntary bequests are in the nature of "windfalls" and the discontinuance of the subsidies should not affect the efficiency of the Boards. It is worthy of note that since 1914 the following amounts have been paid by way of subsidies on voluntary bequests and donations to Hospital Boards:—

Period.	Subsidies paid on Voluntary Bequests and Donations.					
	£					
1913-14	..	..	..	..	..	24,000
1914-15	..	..	..	..	..	24,055
1915-16	..	..	..	..	..	20,250
1916-17	..	..	..	..	..	25,006
1917-18	..	..	..	..	..	17,810
1918-19	..	..	..	..	..	28,028
1919-20	..	..	..	..	..	36,658
1920-21	..	..	..	..	..	32,885
1921-22	..	..	..	..	..	48,115
1922-23	..	..	..	..	..	33,056
1923-24	..	..	..	..	..	38,444
1924-25	..	..	..	..	..	56,031
1925-26	..	..	..	..	..	50,079
1926-27	..	..	..	..	..	29,054
1927-28	..	..	..	..	..	37,169
1928-29	..	..	..	..	..	22,929
1929-30	..	..	..	..	..	39,654
1930-31	..	..	..	..	..	15,070
1931-32	..	..	..	..	..	15,000 (estimated).

The estimated saving is £15,000.

#### EDUCATION GRANTS AND SUBSIDIES.

25. The amount provided by permanent appropriation under this heading for 1931-32 is £155,534. The whole of this expenditure should be subject to annual review by Parliament, and we recommend accordingly.

26. We also recommend that subsidies on voluntary bequests to educational institutions should be discontinued altogether, and the statutory provisions in respect thereof repealed. This is a further instance where bequests are in the nature of "windfalls" which do not affect the efficient administration of the institutions. The estimated saving would, on the current year's appropriations, be as follows:—

	£
Education Boards .. .. .	2,000
Technical instruction .. .. .	750
Secondary schools .. .. .	1,250
University colleges .. .. .	2,000
	<hr/>
	£6,000

27. As a matter of interest, the following statement of subsidies on bequests paid since 1914 is incorporated:—

Year,	Education Act, 1908, and Education Act, 1914.			New Zealand University Amendment, Act, 1914.	Total.
	Primary, including District High Schools.	Secondary Schools.	Technical Schools.		
	£	£	£	£	£
1913-14	1,321	336	7,314	..	8,971
1914-15	837	324	5,620	..	6,781
1915-16	1,107	33	5,679	359	7,178
1916-17	3,328	266	4,205	7,031	14,830
1917-18	3,796	648	2,154	5,065	11,663
1918-19	4,618	722	1,673	1,029	8,042
1919-20	8,929	954	6,934	9,867	26,684
1920-21	10,004	518	5,466	4,618	20,606
1921-22	13,710	743	3,990	6,868	25,311
1922-23	13,287	408	4,208	8,846	26,749
1923-24	13,625	3,033	2,561	11,657	30,876
1924-25	21,605	5,166	4,152	19,040	49,963
1925-26	17,927	2,383	2,542	12,698	35,550
1926-27	19,906	7,311	1,559	14,620	43,396
1927-28	23,057	2,017	2,091	17,418	44,583
1928-29	21,210	1,750	2,976	11,700	37,636
1929-30	24,029	3,667	2,610	9,352	39,658
1930-31	14,842	1,745	874	12,248	29,709
Totals	217,138	32,024	66,608	152,416	468,186