

TABLE N.—ABSTRACT OF RECEIPTS AND EXPENDITURE OF BOARDS.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Balance, 1st January, 1896..	53,240	6	3	By Boards' administration ..	12,032	13	2
Government grants—				Inspection and examination ..	13,037	4	7
Maintenance ..	388,702	0	8	Teachers' salaries and allowances, and training ..	353,404	17	6
Buildings ..	4,957	1	8	Incidental expenses of schools ..	34,761	8	11
Reserves revenues ..	37,196	6	7	Scholarships ..	7,665	9	11
Local receipts—				Interest ..	230	3	11
Fees, donations, &c. ..	3,042	5	9	Buildings, sites, plans, &c. ..	53,533	15	6
Rents, sales, &c. ..	580	4	11	Refunds and sundries ..	1,359	10	0
Interest ..	148	12	2	Balances ..	12,001	18	3
Refunds, deposits, &c. ..	160	3	9				
	<u>£488,027</u>	<u>1</u>	<u>9</u>		<u>£488,027</u>	<u>1</u>	<u>9</u>

The unusually small amount of the balances (£12,002) is explained by the fact that the larger part of the building vote of 1896 was not distributed until January, 1897. In Table O this part of the building vote is included in the assets, and Tables O and P show clearly the financial position of each of the several Boards.

TABLE O.—MONEY ASSETS (AND DEFICITS), DECEMBER, 1896.

Education Districts.	Cash.	Due from		Deficit on Account of		Totals.
		Government.	Other Sources.	Buildings.	Other Purposes.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ..	2,940 12 1	7,450 0 0	17 0 0	..	..	10,407 12 1
Taranaki ..	1,042 7 1	1,940 0 0	..	..	..	2,982 7 1
Wanganui ..	1,586 0 0	2,060 0 0	..	515 11 7	..	4,161 11 7
Wellington ..	..	6,060 0 0	*1,113 5 8	98 5 6	..	7,271 11 2
Hawke's Bay ..	4,083 19 0	3,020 0 0	..	..	..	7,103 19 0
Marlborough ..	241 7 4	960 0 0	..	850 12 5	..	2,051 19 9
Nelson ..	1,264 16 2	2,050 0 0	..	..	..	3,314 16 2
Grey ..	25 9 8	870 0 0	..	..	..	895 9 8
Westland ..	14 10 11	750 0 0	6 0 0	..	11 8 1	781 19 0
North Canterbury ..	3,620 18 9	5,507 7 10	7 12 0	..	1,309 6 1	10,445 4 8
South Canterbury ..	720 19 9	1,630 0 0	100 12 10	..	..	2,451 12 7
Otago ..	76 9 5	7,705 14 8	76 14 0	2,283 17 3	..	10,142 15 4
Southland ..	1,921 8 11	4,213 0 0	..	..	..	6,134 8 11
Totals ..	17,538 19 1	44,216 2 6	1,321 4 6	3,748 6 9	1,320 14 2	68,145 7 0

\* Due from Building Account to Maintenance Account.

TABLE P.—MONEY LIABILITIES (AND BALANCES), DECEMBER, 1896.

Education Districts.	Liabilities for		Balances for		Totals.
	Buildings.	Other Purposes.	Buildings.	Other Purposes.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ..	4,632 2 7	1,999 14 3	2,031 9 7	1,744 5 8	10,407 12 1
Taranaki ..	509 0 0	546 0 0	1,886 19 10	40 7 3	2,982 7 1
Wanganui ..	1,824 13 0	386 17 9	..	1,950 0 10	4,161 11 7
Wellington ..	6,158 5 6	553 8 4	..	559 17 4	7,271 11 2
Hawke's Bay ..	359 16 9	1,529 10 0	2,660 3 3	2,554 9 0	7,103 19 0
Marlborough ..	547 6 0	..	..	1,504 13 9	2,051 19 9
Nelson ..	368 18 6	105 0 0	1,980 14 1	860 3 7	3,314 16 2
Grey ..	787 13 3	20 0 0	82 6 9	5 9 8	895 9 8
Westland ..	640 9 3	31 19 0	109 10 9	..	781 19 0
North Canterbury ..	4,534 9 8	5,606 17 0	303 18 0	..	10,445 4 8
South Canterbury ..	..	1,157 8 6	96 19 11	1,197 4 2	2,451 12 7
Otago ..	1,752 15 0	3,422 10 11	..	4,967 9 5	10,142 15 4
Southland ..	2,402 1 5	602 12 1	587 16 10	2,541 18 7	6,134 8 11
Totals ..	24,517 10 11	15,961 17 10	9,739 19 0	17,925 19 3	68,145 7 0

It will be seen that four Boards have each a balance on the wrong side of the Building Account, that two others have each a debit balance in the General Purposes Account, and that one of these two has a debit balance when the two accounts are combined. On the whole, the credit balances exceed those on the other side by £22,600. The excess in 1895 was about £17,600, and in 1894 about £4,600, so that in two years there has been an improvement to the extent of about £18,000. The general balance for buildings—not quite £6,000—is very small when combined with the ordinary yearly expenditure on buildings. In 1896 buildings cost more than £53,000, and the expenditure under this head has never been as low as £40,000 since 1890. Table Q shows