

TABLE P.—MONEY LIABILITIES (AND BALANCES), DECEMBER, 1899.

Education Districts.	Liabilities for		Balances for		Totals.
	Buildings.	Other Purposes.	Buildings.	Other Purposes.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	1,220 7 8	1,306 17 1	1,479 12 4	..	4,006 17 1
Taranaki	197 15 0	1,179 1 8	1,680 15 5	55 13 4	3,113 5 5
Wanganui	2,198 8 11	455 0 10	1,198 5 10	..	3,851 15 7
Wellington	6,198 18 4	2,772 10 11	..	..	8,971 9 3
Hawke's Bay	2,635 7 7	1,661 8 10	589 12 5	1,296 18 9	6,183 7 7
Marlborough	..	32 16 0	900 0 0	..	932 16 0
Nelson	1,311 13 3	398 5 4	2,194 0 9	71 13 7	3,975 12 11
Grey	377 0 0	19 8 6	398 0 0	..	794 8 6
Westland	92 19 11	242 2 2	657 0 1	..	992 2 2
North Canterbury	3,310 15 3	5,861 9 11	3,203 10 0	..	12,375 15 2
South Canterbury	712 0 6	1,176 8 0	1,805 6 11	..	3,693 15 5
Otago	3,760 10 3	3,425 8 10	..	..	7,185 19 1
Southland	2,785 7 8	709 15 9	671 18 10	1,877 4 9	6,044 7 0
Totals	24,801 4 4	19,240 13 10	14,778 2 7	3,301 10 5	62,121 11 2

Tables O and P show the financial position of the Boards on the 31st December, 1899. Taking both the General Account and the Buildings Account, it appears that the Boards went back in their finances £11,430 19s. 1d. during the year. In December, 1898, their total assets were £59,253 7s. 4d.; liabilities, £41,397 3s. 5d.; and the net balance (excess of balances over deficits), £17,856 3s. 11d. In December, 1899, the total assets were £50,467 3s.; total liabilities, £44,041 18s. 2d.; and the net balance (excess of balances over deficits), £6,425 4s. 10d. On the Buildings Account for 1898 one Board (Auckland) showed a deficit; last year two Boards (Auckland and Otago) showed deficits, but the total deficit on this account was less than that of the single Board in the previous year. On the two accounts together (Buildings and General Accounts) four Boards improved their position during the year—namely, Auckland, by £925 14s. 9d.; Taranaki, £245 2s. 10d.; Marlborough, £280 13s. 1d.; and South Canterbury, £50 12s. 10d. The remaining nine Boards were in a worse position at the end of 1899 than on the 31st December, 1898—Wanganui, by £2,625; Wellington, by £4,126; Hawke's Bay, £2,501; Nelson, £209; Grey, £198; Westland, £347; North Canterbury, £317; Otago, £731; Southland, £1,880. Only two of these Boards actually had deficits at the end of the year; these were Wellington, which changed a credit balance of £205 0s. 7d. into an adverse balance of £3,921 9s. 3d., and Otago, which increased its deficit from £3,037 2s. 8d. to £3,767 17s. 8d. In Otago the average attendance showed a decrease of 725, which accounts for a falling-off in the Board's revenue of £2,719; in the Wellington District, on the other hand, there was an increase in the average attendance of 351, and a consequent increase in the capitation allowance of £1,316. The last clause of section 39 of "The Education Act, 1877," which throws upon the Boards the responsibility of regulating their expenditure upon the basis of the estimate of their income for the year, seems to have a pertinent relation to the issues raised by the facts stated above.

In Table Q will be found figures in reference to the deficiency of school buildings, schools with less than ten pupils in average attendance being omitted from the statement. Out of 1,544 schools, 77 were being carried on in buildings not belonging to Boards; there is a marked improvement here, as at the end of 1898 there were 191 schools out of 1,521 similarly unprovided for. The same remark cannot be made regarding teachers' houses, for the number of schools without residences increased from 457 to 517. Allowing 10 square feet per child, an estimate by no means high, 42 schools are more or less overcrowded.