

The following calculation, which is based on the amounts shown under the heading "Incidental expenses of schools," in the general statements of receipts and expenditure of Education Boards for the year ended the 31st December, 1912, gives the amount per unit of average attendance paid to School Committees by each Board :—

Education District.	Average Attendance.	Amount.	Amount per Unit of Average Attendance.
		£	£
Auckland	38,714	11,639	0.301
Taranaki	5,362	1,506	0.281
Wanganui	13,370	3,675	0.275
Wellington	16,198	4,201	0.259
Hawke's Bay	9,724	3,235	0.333
Marlborough	2,117	496	0.234
Nelson	5,562	1,667	0.300
Grey	1,744	544	0.312
Westland	1,042	340	0.326
North Canterbury	19,127	6,900	0.361
South Canterbury	5,113	1,570	0.307
Otago	18,654	6,180	0.331
Southland	9,555	2,769	0.290

In other words, the average rates of allowances made by Education Boards to School Committees vary from 4s. 8d. in the Marlborough Education District to 7s. 2½d. in the North Canterbury Education District. The legal minimum for the average in any district is 5s. 6d.

A reference to Table F shows that the bank balances of the Boards have increased from £41,528 to £51,777. The explanation is that the balance as at the end of 1911 was unduly small because of the fact that the Land Boards with whom in that year was placed the administration of education reserves and endowments did not follow the practice of their predecessors—the School Commissioners—of making the December quarter payments before the end of the calendar year.

As in the last two years, one Board only had an overdraft as at the 31st December last.

2. General Account.

For convenience, the funds of Education Boards may be divided into two classes—those granted for building purposes and those not so granted. The latter class may be regarded as the General Account, and it includes all items in Table F with the exception of Nos. 2, 25–33, and also contractors' deposits.

The following is a summary of the cash assets and liabilities of the Boards on the General Account, of which Table F6 shows the particulars.

GENERAL ACCOUNT, ALL BOARDS, 31ST DECEMBER, 1912.

<i>Liabilities.</i>				<i>Assets.</i>			
		£				£	
Overdrafts	3,470		Cash	29,254			
Due to Government	402		Due from all sources	40,001			
Other liabilities	17,946		Deficits	2,432			
Balances	49,869						
		£71,687				£71,687	

With two exceptions the general account of every Education Board was in credit at the end of the year 1912. The total net credit balance on these accounts for the last three years is shown as follows :—

	Balances.	Deficits.	Net Balances.
	£	£	£
1910	30,850	563	30,287
1911	48,957	126	48,831
1912	49,869	2,432	47,437