

In other words, the average rates of allowances made by Education Boards for the incidental expenses of schools vary from 4s. 5 $\frac{3}{4}$ d. in the Nelson Education District to 7s. 4 $\frac{1}{2}$ d. in the Southland Education District. The legal minimum for the average in any district is 5s. 6d.

The bank balances of the Boards have decreased from £51,808 to £31,618. The decrease is accounted for by the fact that the balance of monetary assets over liabilities as at the 31st December last was about £20,000 higher than the corresponding balance as at the end of the previous year. Three Boards 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 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, 1913.

<i>Liabilities.</i>				<i>Assets.</i>			
		£					
Overdrafts	..	3,632	Cash	..	28,519		
Other liabilities ..	..	13,207	Due from all sources ..	..	43,672		
Balances	..	55,657	Deficits	..	305		
		<u>£72,496</u>			<u>£72,496</u>		

With two exceptions, the general account of every Education Board was in credit at the end of the year 1913. The total net credit balance on these accounts for the last three years is shown as follows:—

	Balances.	Deficits.	Net
	£	£	Balances.
	£	£	£
1911	48,957	126	48,831
1912	49,869	2,432	47,437
1913	55,657	305	55,352

3. Buildings Account.

The Buildings Account refers to moneys granted for two purposes, which by parliamentary appropriation and by the terms of the grants made by the Department are quite distinct, namely,—

- (a.) Moneys granted from the Consolidated Fund for the general maintenance and replacement of school buildings, and additional sums paid for the rebuilding of schools destroyed by fire, and for the rent of temporary premises during such rebuilding;
- (b.) Moneys granted from the Public Works Fund specially for the erection of new schools and the extension of existing schools rendered necessary by increased attendance, for the purchase of school-sites, and for building teachers' residences in certain cases where suitable houses cannot be rented.

More detailed information in regard to the making of grants under these headings appeared on page 25 of the report for last year.

The moneys so granted in the year 1913 for the respective purposes named are shown in Tables F7, F8, and F9.

The total amount expended by Education Boards during the year 1913 on buildings, sites, furniture, &c., was £207,995.

Table F10 shows the assets and liabilities of the Boards on the combined Buildings Accounts. The following is a summary:—

COMBINED BUILDINGS ACCOUNT (a) AND (b), ALL BOARDS, 31ST DECEMBER, 1913.

<i>Liabilities.</i>				<i>Assets.</i>			
		£					£
Overdrafts	..	15,500	Cash	..	22,231		
Other liabilities ..	..	52,176	Due from all sources ..	..	75,643		
Balances	..	40,145	Deficits	..	9,947		
		<u>£107,821</u>			<u>£107,821</u>		
			Net balances 1st January, 1914..		£30,198		