

TABLE P.—MONEY ASSETS (AND DEFICITS) OF BOARDS AT END OF 1885.

EDUCATION DISTRICTS.	Cash.	Due from		Deficit on account of		Totals as in Table Q.
		Government.	Other Sources.	Building.	Other Purposes.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	2,871 17 6	11,558 15 8	.. ..	.. ..	1,065 0 1	15,495 13 3
Taranaki .. ..	.. ..	1,279 9 2	.. ..	.. ..	378 3 0	1,657 12 2
Wanganui	225 4 3	3,205 11 10	.. ..	.. ..	.. ..	3,430 16 1
Wellington .. ..	.. ..	5,345 13 3	.. ..	.. ..	1,628 18 9	6,974 12 0
Hawke's Bay .. ..	.. ..	2,744 2 6	33 0 0	717 17 8	.. ..	3,495 0 2
Marlborough	596 9 6	950 10 3	.. ..	.. ..	.. ..	1,546 19 9
Nelson	3,312 13 0	2,394 15 5	.. ..	.. ..	.. ..	5,707 13 5
North Canterbury	10,814 9 1	5,410 13 7	.. ..	.. ..	.. ..	16,225 2 8
South Canterbury	1,589 2 9	1,211 14 7	70 16 10	.. ..	.. ..	2,871 14 2
Westland	633 4 9	1,409 0 0	48 9 7	.. ..	.. ..	2,090 14 4
Grey	60 12 4	1,029 6 1	40 16 11	.. ..	.. ..	1,130 15 4
Otago	6,744 13 1	8,952 16 6	.. ..	.. ..	.. ..	15,697 9 7
Southland .. ..	.. ..	3,661 12 9	.. ..	.. ..	.. ..	3,661 12 9
Totals	26,848 11 3	49,154 1 7	193 3 4	717 17 8	3,072 1 10	79,985 15 8

TABLE Q.—MONEY LIABILITIES (AND AVAILABLE BALANCES) OF BOARDS AT END OF 1885.

EDUCATION DISTRICTS.	Liabilities for		Balances for		Totals as in Table P.
	Buildings.	Other Purposes.	Buildings.	Other Purposes.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	4,488 11 5	4,855 4 0	*6,151 17 10	.. ..	15,495 13 3
Taranaki	230 15 1	261 14 5	1,165 2 8	.. ..	1,657 12 2
Wanganui	897 12 2	560 2 4	152 1 3	†1,821 0 4	3,430 16 1
Wellington	1,938 19 10	2,165 19 0	2,869 13 2	.. ..	6,974 12 0
Hawke's Bay	2,723 13 10	.. ..	.. ..	771 6 4	3,495 0 2
Marlborough .. ..	.. ..	149 16 3	964 19 10	432 3 8	1,546 19 9
Nelson	2,784 0 0	1,439 12 6	1,232 7 6	251 13 5	5,707 13 5
North Canterbury	1,711 7 6	580 9 7	9,743 7 6	†4,189 18 1	16,225 2 8
South Canterbury .. ..	.. ..	1,076 11 3	1,372 9 4	423 13 7	2,871 14 2
Westland	113 10 0	28 10 0	1,320 10 7	628 3 9	2,090 14 4
Grey	17 13 0	177 8 9	903 16 6	31 17 1	1,130 15 4
Otago	9,689 3 6	.. ..	3,436 10 0	2,571 16 1	15,697 9 7
Southland	1,349 18 0	902 14 8	1,182 6 1	226 14 0	3,661 12 9
Totals	25,945 4 4	12,198 2 9	30,495 2 3	11,347 6 4	79,985 15 8

* Includes £1,500 in reserve for playgrounds. † Includes £230 8s. interest held under the Rees bequest, but excludes £2,480 principal. ‡ Includes an old provincial fund of £4,000 for scholarships.

It appears from these statements that the Auckland, Taranaki, and Wellington Boards if they had to wind up their affairs would be obliged to borrow for ordinary current expenses part of the money granted for buildings; while in Hawke's Bay the case is the reverse, and the Board, besides having nothing left of its share of the vote for building, has drawn upon its general maintenance fund to the extent of over £700 for building purposes. The figures in these two tables are derived directly from the Boards' own returns, and they have not been checked to ascertain whether the balances available for buildings are those that would emerge from a calculation of all the grants that have been made for buildings and all the legitimate expenditure from those grants.

From Tables P and Q it also appears that, of the sum of £57,600 from the Public Works vote of 1885, the sum of £30,495 only is left after providing for works completed or under contract at the end of the year, and that Wanganui's balance available for buildings is very small; and, further, that Hawke's Bay, instead of having any portion of this sum to spend, has exceeded by £718 the grants made for buildings.

The School Committees are required to render accounts to the Boards under which they act. Summaries of these accounts, so far as the Boards have been able to obtain them, are given in the Appendix (Table No. 6, page 6). The statement is certainly not complete. The balances brought forward from the preceding year do not agree with the balances as stated in the report for that year. The disagreement in almost every case in which it occurs seems to arise from the failure of some Committees in one year or the other, or in both, to