

Boards have uniformly shown such amounts among their liabilities; some other Boards appear to have overlooked them, or, at all events, to have regularly excluded them from the list of their liabilities. The amounts shown among the liabilities in the column headed "Due to Government" are all of this character. In cases where the amounts derived from primary reserves on account of the December quarter did not appear in the cash balances no corresponding liabilities would arise.

From the assets of the General Account have been excluded certain sums stated to be due from the Building Account to the General Account, as, although it is not illegal to use the general funds of the Boards for buildings, yet moneys appropriated for buildings cannot be devoted to any other purpose. It is believed that the statement of the accounts thus modified and exhibited in Tables O and P represents accurately the financial position of the several Boards.

On the General Account the net deficit of all the Boards is £5,983 17s. 7d., which is less by about £1,400 than the deficit at the end of the year 1899. The largest deficits are shown by Wellington, £4,391 9s. 8d.; Otago, £2,308 17s. 2d.; North Canterbury, £2,222 0s. 11d.; Wanganui, £973 12s. 9d. Two other Boards also show deficits. Auckland has changed a deficit of £1,033 1s. 11d. into a credit balance of £1,358 2s. 1d.; six other Boards show credit balances. On the whole, eight out of the thirteen Boards have improved their position on the General Account during the year. The Wellington Board has, however, gone back £1,230 8s. 9d. during the year. The improvement that has taken place in the majority of districts appears to be due principally to improvement of average attendance and to reductions in salaries. On the two accounts together—Building and General—there appears to have been an improvement for all Boards of £3,439 3s. 11d.

TABLE O.—GENERAL ACCOUNT.—ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1900.

Education Districts.	Assets and Deficits.			Liabilities and Balances.			
	Cash.	Due from all Sources.	Deficits.	Overdrafts.	Due to Government.	Other Liabilities.	Balances.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ..	2,708 17 9	34 1 5	..	..	564 14 1	820 3 0	1,358 2 1
Taranaki ..	678 17 3	131 2 6	177 6 5	..	523 3 0	464 3 2	..
Wanganui ..	..	217 5 1	973 12 9	262 3 3	453 2 0	475 12 7	..
Wellington ..	..	475 8 2	4,391 9 8	3,927 14 10	323 15 0	615 8 0	..
Hawke's Bay ..	1,871 7 7	152 5 0	..	..	785 5 11	34 13 6	1,203 13 2
Marlborough ..	425 8 6	98 14 0	..	..	..	..	524 2 6
Nelson ..	128 4 3	117 1 0	..	..	..	144 0 10	101 4 5
Grey ..	9 17 0	49 1 4	..	..	..	18 15 9	40 2 7
Westland ..	..	58 0 7	149 14 6	166 11 7	..	41 3 6	..
North Canterbury ..	3,167 14 3	482 8 1	2,222 0 11	..	5,104 12 6	767 10 9	..
South Canterbury ..	1,214 10 0	84 17 6	..	..	1,195 7 6	..	104 0 0
Otago ..	675 13 9	443 4 1	2,308 17 2	..	3,427 15 0	..	..
Southland ..	1,642 9 3	..	..	..	..	734 10 2	907 19 1
Totals ..	12,522 19 7	2,343 8 9	10,223 1 5	4,356 9 8	12,377 15 0	4,116 1 3	4,239 3 10

TABLE P.—BUILDING ACCOUNT.—ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1900.

Education Districts.	Assets and Deficits.			Liabilities and Balances.		
	Cash.	Due from all Sources.	Deficits.	Overdrafts.	Other Liabilities.	Balances.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ..	793 0 6	2,600 0 0	866 18 10	..	4,259 19 4	..
Taranaki ..	2,701 6 2	914 7 4	..	..	2,996 1 1	619 12 5
Wanganui ..	3,323 13 4	1,925 0 0	..	..	3,174 6 2	2,074 7 2
Wellington ..	..	9,026 0 0	..	2,846 11 4	4,247 12 0	1,931 16 8
Hawke's Bay ..	531 14 5	2,600 0 0	..	..	1,447 18 6	1,683 15 11
Marlborough ..	..	900 0 0	297 15 0	..	1,197 15 0	..
Nelson ..	1,190 8 11	2,000 0 0	..	..	2,181 13 0	1,008 15 11
Grey ..	..	775 0 0	..	68 16 5	680 0 0	26 3 7
Westland ..	246 15 4	750 0 0	..	..	115 13 0	881 2 4
North Canterbury ..	98 12 0	6,000 0 0	..	..	2,996 1 3	3,102 10 9
South Canterbury ..	458 9 3	1,800 0 0	..	..	..	2,258 9 3
Otago ..	..	6,201 1 2	..	2,636 9 0	2,940 8 6	624 3 8
Southland ..	..	3,400 0 0	..	393 4 5	1,116 0 10	1,890 14 9
Totals ..	9,343 19 11	38,891 8 6	1,164 13 10	5,945 1 2	27,353 8 8	16,101 12 5