

Generally speaking, the percentage of expenditure on administration tends to decrease, although a reference to the previous table will at once show that the actual amount spent on administration by Boards and School Committees was considerably more in 1911 than in any of the previous years.

The corresponding percentages for the several Education Boards are printed in Table F12. As is to be expected, the ratio of expenses of administration to the whole expenditure is highest in the smallest district (8·3) and lowest in the largest (3·7).

It would appear at first sight that Boards were not in December, 1911, on so firm a financial footing as in December, 1910, as the total net bank balances decreased from £66,712 to £41,528. As a matter of fact, however, about £19,000 of this difference is due to the fact that Land Boards have not followed the practice of School Commissioners of making the December quarter payments before the end of the calendar year. As in 1910, only one Board had an overdraft.

2. General Account.

For convenience, the funds of Education Boards may be roughly divided into two classes—those granted for building purposes, and those not so granted. The latter class will hereafter be called the General Account, and consists of all items in Table F, except Nos. 2, 27–35, and contractors' deposits, these constituting the Building Account.

Table F6 shows the cash assets and liabilities of the Boards on the General Account. These may be summarized thus:—

<i>Liabilities.</i>		£	<i>Assets.</i>		£
Overdrafts .. .. .	.. .. .	1,323	Cash .. .. .	.. .. .	24,057
Due to Government .. .. .	.. .. .	722	Due from all sources .. .. .	.. .. .	43,078
Other liabilities .. .. .	.. .. .	16,259	Deficits .. .. .	.. .. .	126
Balances .. .. .	.. .. .	48,957			
		<u>£67,261</u>			<u>£67,261</u>

Taking into consideration cash, assets, and liabilities, the General Account of every Education Board, with the exception of one, was in credit at the end of the year 1911; the Nelson Education Board had a deficit on its General Account of £126. The total net credit balance on these accounts for the last three years is shown as follows:—

	Balances.	Deficits.	Net Balances.
	£	£	£
1909	28,167	Nil	28,167
1910	30,850	563	30,287
1911	48,957	126	48,831

The position of this account has therefore shown remarkable improvement since the previous year; indeed in two years the balance has increased by £20,000. Only two Boards showed a decrease in their credit balance, and one, which was in debit last year, has managed to considerably reduce the deficit. The total increases over last year amounted to £18,897, and the decreases to £353, a net increase of £18,544. The largest increase was shown by the Auckland Board—£4,111. Auckland also shows the largest credit balance—£11,372. The next in order are Wanganui, £8,414; Wellington, £5,284; Southland, £5,279; Otago, £4,831; and Hawke's Bay, £4,592.

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 for the general maintenance and replacement of school buildings out of the Consolidated Fund, and additional sums paid for the rebuilding of schools destroyed by fire, and for the rent of temporary premises during such rebuilding;