

- “Maintenance, renewal, and rebuilding of school buildings (including apparatus, fencing, furniture, &c.);
 “Maintenance of school residences;
 “Rent of buildings used for school purposes.”

In January, 1905, another circular was issued in the same terms; but, following upon the report of the Education Committee dated the 2nd November, 1904, it contained the following additional statement of the objects on which the grant could be expended:—

“Small Alterations and Additions: The total amount expended for all schools in the district under this head in any calendar year not to exceed 7 per cent. of the ordinary grant for school buildings, and the additional floor-space provided in any one school or residence out of the same vote in any calendar year not to exceed 400 square feet.”

In February, 1906, the circular took the following form:—

“The ordinary grants for school buildings are distributed out of an item which is thus described in the vote for school buildings, Consolidated Fund: ‘Grants to Education Boards for general maintenance of school buildings, rebuilding, furniture, fittings, sites, fencing, rents, &c.’

“The amount allotted to your education district for the current year is £

“This grant is made to the Board primarily for the following purposes:—

“(a.) To provide for maintenance and repairs of school buildings, furniture, fittings, &c.

“(b.) To meet the cost of rebuilding worn-out schools, and of replacing worn-out furniture, fittings, fencing, &c.

“The Board, after having made due provision for the requirements named above, may, at its discretion, devote the whole or part of the balance of the grant to additions to buildings, or, if need be, to new school buildings.”

This circular was objected to by the Audit Department on the ground that the terms of the vote did not allow of the expenditure of any part of the fund upon new buildings, and, the contention appearing to be well founded, the Boards were, in February, 1907, directed to cancel the last paragraph.

It has appeared desirable to examine into the condition of the Maintenance Fund so far as it can be ascertained from the various returns rendered by the Boards to the Department. One of these returns purports to give the result of the year's transactions on the various special accounts, and from this the following summary of the assets and liabilities of the Maintenance Fund has been compiled.

TABLE F4.—SCHOOL BUILDING MAINTENANCE ACCOUNT: ASSETS AND LIABILITIES.

	1905.			1906.		
	Balances.	Assets.	Total.	Balances.	Assets.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland	6,617 11 4	2,971 0 0	9,588 11 4	9,136 15 3	1,247 13 5	10,384 8 8
Taranaki	1,515 6 3	288 0 0	1,803 6 3	2,376 6 11	Dr. 165 0 0	2,211 6 11
Wanganui	5,954 9 8	2,114 18 8	8,069 8 4	6,390 15 1	621 17 5	7,012 12 6
Wellington	3,885 17 3	1,809 0 0	5,694 17 3	5,028 15 4	1,131 18 6	6,160 13 10
Hawke's Bay	4,090 2 8	3,140 0 0	7,230 2 8	6,598 5 11	639 10 0	7,237 15 11
Marlborough	1,655 8 6	858 0 0	2,513 8 6	2,230 12 2	248 0 0	2,478 12 2
Nelson	1,789 15 4	2,910 0 0	4,699 15 4	4,864 3 7	Dr. 455 10 8	4,408 12 11
Grey	16 13 0	622 5 0	638 18 0	699 13 5	214 7 6	914 0 11
Westland	Dr. 84 3 11	997 0 0	912 16 1	902 18 2	272 0 0	1,174 18 2
North Canterbury	8,519 11 5	2,558 15 11	11,078 7 4	11,865 12 8	Dr. 461 10 6	11,404 2 2
South Canterbury	1,443 12 0	1,349 0 7	2,792 12 7	2,082 17 5	1,713 7 10	3,796 5 3
Otago	5,497 2 6	2,330 2 0	7,827 4 6	10,294 15 10	1,227 10 0	11,522 5 10
Southland	4,998 5 11	3,725 19 9	8,724 5 8	8,392 8 5	1,459 0 0	9,851 8 5
Totals	45,899 11 11	25,674 1 11	71,573 13 10	70,864 0 2	7,693 3 6	78,557 3 8