

The Buildings Account contains the moneys granted for the general maintenance and upkeep (including replacement) of the school buildings as described in the preceding section of this report, and also the funds provided specially for the erection of new schools and the enlargement of existing schools when necessary to accommodate increased attendance, and of teachers' residences. Table F3 is a summary of the assets and liabilities on the Buildings Account. It shows that the balances have decreased by £4,077.

TABLE F3.—BUILDINGS ACCOUNT: ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1907.

Education Districts.	1907.						1906.	
	Assets and Deficits.			Liabilities and Balances.			Deficits.	Balances.
	Cash.	Due from all Sources.	Deficits.	Over-drafts.	Other Liabilities.	Balances.		
	£	£	£	£	£	£	£	£
Auckland	19,179	12,407	..	..	6,945	24,641	..	25,538
Taranaki	..	2,066	..	123	1,355	588	..	1,266
Wanganui	..	9,789	..	3,935	4,388	1,416	..	142
Wellington	..	5,601	..	2,737	2,257	607	..	271
Hawke's Bay	..	5,987	..	813	2,761	2,413	..	2,971
Marlborough	643	923	..	..	582	984	..	956
Nelson	1,739	2,787	..	..	2,234	2,292	..	3,982
Grey	334	617	..	..	219	732	..	914
Westland	..	1,472	..	67	232	1,173	..	967
North Canterbury	4,157	6,505	..	..	5,134	5,528	..	5,491
South Canterbury	2,314	3,630	..	..	2,420	3,524	..	3,796
Otago	2,141	13,165	..	..	10,103	5,203	..	5,553
Southland	3,782	3,824	..	..	2,439	5,167	..	6,498
Totals	34,289	68,723	..	7,675	41,069	54,268	..	58,345

The establishment of a special fund for the maintenance of school buildings was effected in 1904. On the 17th February, 1904, the following circular was issued to the Boards:—

“The ordinary grants for school buildings have been distributed in accordance with column 10 of the table accompanying the report of the Education Committee of the House of Representatives, 1903. In future it is the intention of the Government to follow the recommendation of the Education Committee in regard to the distribution of the building votes, and I have further to ask that the moneys thus distributed shall be expended in strict accordance with the recommendations of the Committee, and with the appropriation of Parliament. Accordingly, the purposes for which this grant (the ‘ordinary grant’) is available are as follows:—

“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, 1908, 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, additions to buildings, alterations, rebuilding, furniture, fittings, sites, fencing, rents, &c.’