

and that the deficits have decreased by £538 (from £687 to £149), making a total improvement of £7,590 on the year's transactions.

TABLE F2.—GENERAL ACCOUNT: ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1906.

Education Districts.	Assets and Deficits.			Liabilities and Balances.				1905.	
	Cash.	Due from all Sources.	Deficits.	Over-drafts.	Due to Government.	Other Liabilities.	Balances.	Deficits.	Balances.
	£	£	£	£	£	£	£	£	£
Auckland ..	2,879	8,340	..	..	1,828	1,898	7,493	..	5,118
Taranaki ..	828	710	..	..	475	148	915	..	426
Wanganui ..	202	2,317	..	..	472	1,150	897	..	1,407
Wellington ..	2,680	2,248	..	..	453	914	3,561	..	475
Hawke's Bay ..	2,283	1,357	..	..	922	538	2,180	..	3,581
Marlborough ..	33	229	..	..	..	42	220	..	316
Nelson ..	..	1,026	..	114	635	129	148	323	..
Grey ..	..	205	149	243	..	111	..	364	..
Westland ..	2	199	..	..	..	101	100	..	193
North Canterbury ..	6,749	1,726	..	..	4,880	1,474	2,121	..	959
South Canterbury ..	2,396	889	..	..	1,147	341	1,797	..	1,313
Otago ..	6,610	1,962	..	..	3,516	798	4,258	..	3,184
Southland ..	2,693	1,715	..	..	1,484	1,322	1,602	..	1,468
Totals ..	27,355	22,923	149	357	15,812	8,966	25,292	687	18,440

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. Table F3 is a summary of the assets and liabilities on the Buildings Account. It shows that the balances have increased by £28,421. The large increase in Auckland is mainly due to the receipt of a donation of £10,000 from the Trustees of the Auckland Savings-bank in aid of the fund for building a technical college. The Government subsidy on this donation is included in the Board's assets.

TABLE F3.—BUILDINGS ACCOUNT: ASSETS AND LIABILITIES OF BOARDS ON 31ST DECEMBER, 1906.

Education Districts.	Assets and Deficits.			Liabilities and Balances.				1905.	
	Cash.	Due from all Sources.	Deficits.	Over-drafts.	Other Liabilities.	Balances.	Deficits.	Balances.	
	£	£	£	£	£	£	£	£	
Auckland ..	10,550	23,303	..	..	8,315	25,538	1,647	..
Taranaki ..	1,250	2,639	..	..	2,623	1,266	..	877
Wanganui ..	..	4,145	..	2,046	1,957	142	..	2,497
Wellington ..	..	3,449	..	2,116	1,062	271	1,310	..
Hawke's Bay ..	2,458	1,962	..	..	1,449	2,971	..	1,078
Marlborough ..	265	852	..	..	161	956	..	1,390
Nelson ..	3,096	4,183	..	..	3,297	3,982	..	4,249
Grey ..	700	362	..	..	148	914	..	517
Westland ..	773	272	..	..	78	967	..	919
North Canterbury ..	5,580	10,193	..	..	10,282	5,491	..	6,579
South Canterbury ..	1,815	2,856	..	..	875	3,796	..	3,422
Otago ..	3,721	5,704	..	..	3,872	5,553	..	4,634
Southland ..	6,050	1,910	..	..	1,462	6,498	..	6,719
Totals ..	36,258	61,830	..	4,162	35,581	58,345	2,957	32,881	

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:—