

sale of books and appliances will be wanted to replenish the stock. The disposal of the share of the buildings grant due to Westland District is awaiting the decision of the General Assembly

Two general statements of the Board's accounts for 1883 are given on pages 82 and 83 of the Appendix. The first statement shows the moneys actually paid from the Board's funds, and it is this statement upon which the several summaries in this report and the Appendix relating to expenditure are based. The second statement shows the total amount passed for payment by the Board, and includes the actual payments and the sum of £4,767 2s. 11d. represented by unpaid cheques. Both statements are summarized in Tables F3 and H of this report, and in Tables Nos. 2 and 3 of the Appendix.*

The expenditure side of the Board accounts for 1883 may be summarized as follows:—

Dr. Balance on the 31st December, 1882	£	s.	d.
Moneys actually paid by Board on account of the year's expenses	2,487	15	5
Cheques drawn and issued, but not cashed	10,297	17	4
Cheques drawn, but not issued	£694	2	9
	4,073	0	2
Interest due to Union Bank	4,767	2	11
	27	8	0
Total		8	8

The Board's indebtedness on the 31st December, 1883, was as follows:—

Unpaid cheques, as above	£	s.	d.
Interest due to Union Bank	4,767	2	11
Debit balance at Union Bank	27	8	0
	777	15	7
Total indebtedness†	£5,572	6	6

SCHOLARSHIPS.

The annual reports of the several Boards contain information, more or less complete, concerning the scholarships established by them. The number held at the close of 1883 under the 51st section of the Education Act was 144, being an increase of 38 on the number held a year previously. The Boards' expenditure on scholarships for the past year amounted to £4,871 18s., as compared with £4,685 6s. 5d. for 1882. Table M shows the number, annual value, and period of tenure of the scholarships held at the end of 1883:—

* See also Appendix, Table 9, page 35.

† The Auditor's report shows that since the close of the year the Union Bank has cashed cheques to the value of £46 2s. 8d., thus increasing the bank's claim to £851 6s. 3d., and reducing to an equal extent the amount of unpaid cheques. It is the second general statement of receipts and expenditure to which the District Auditor's certificate is appended, although the statement of expenditure includes moneys to the amount of £4,767 2s. 11d. represented by unpaid cheques, and for which acquittances could not have been obtained by the Board. With reference to this matter the Auditor states, in a special report, dated the 28th March, 1884 "I beg to enclose lists of the liabilities of the Board on the 31st December, 1883, for which amounts cheques have been drawn, and so the amounts have been shown as expended, and are included in the expenditure column in the General Statement of Receipts and Expenditure. Some of the cheques drawn are on account of contracts that have been let, but the work has not yet been commenced, so that really these amounts are not due or payable until the work has been done in accordance with specifications of contracts." The amount of the contracts referred to by the Auditor is £880. The Auditor takes exception to an expenditure of £158 17s. 10d. incurred by the Board under the heading "Departmental Contingencies." Of this amount, the sum of £144 17s. 10d. consists of two payments to the Board's solicitor in connection with an action at law brought against three gentlemen to show cause why they should not vacate their seats as members of the Board, in consequence of some alleged irregularities having taken place at their election. There is also an amount of £10 passed for payment for services rendered in obtaining signatures to a petition which, in the Auditor's opinion, was "got up outside the Board altogether." The payment of £4 to the Chairman of the Board for travelling expenses to Hokitika is also objected to. This was "on the occasion of a public meeting having been called by the Mayor of Hokitika for the purpose of discussing education matters. The Chairman was not authorized to be present, nor was he authorized by the Board to incur the expenditure. This amount has been paid out of petty cash account, and has not been passed for payment by the Board, although on the face of the voucher it appears to have been passed on the 12th June, 1883." The Auditor's special report and schedule of the Board's liabilities, which are somewhat lengthy, are not printed in this report.