

TARANAKI.

SIR,—

School Commissioners' Office, New Plymouth, 1st May, 1911.

The Board of School Commissioners having ceased to exist on 31st March last, the duty devolves upon me of handing you a copy of the statement of receipts and expenditure for the year 1910 and balance-sheet as at 31st December, the originals of which have just been returned to me from the Audit Office.

In doing so I venture to take exception to the disallowance by the Controller and Auditor-General of the £22 7s. 6d. shown as travelling-expenses of the Commissioners and Secretary. Of this sum, £7 7s. was spent by me, the Board's Secretary, in making necessary journeys on the business of the Board, and I am advised that this item clearly comes within the meaning of "Expenses of management and administration" referred to in section 27 (1) of the Education Reserves Act, 1908. The travelling-expenses of Commissioners from their homes in different parts of Taranaki for the purpose of attending the monthly meetings at New Plymouth amounted to £15 0s. 6d., and it has been the custom ever since the Board was created in 1877 to charge such expenses against income.

As the result of awards made under arbitration and renewal provisions of leases which expired on 30th June of last year, the rentals of the reserves affected are increased by £1,753 4s. 11d. per annum as from that date, the first payments falling due on the 1st January, 1911, and therefore not influencing the 1910 accounts. A final letting of lands took place on the 4th March of this year, and will produce an aggregate rental of £236 16s. 5d. per annum. The new administration will thus have about £2,000 per annum of an increased rent-roll to start with.

Having been identified with the management of the education reserves in Taranaki for twenty-one years, first as a Commissioner and then as Secretary and Treasurer, I cannot but regret the severance of the long and pleasant connection which has existed between myself and the lessees of these lands. I take this opportunity of expressing my thanks to the Secretary of Education and his officers for the courtesy at all times displayed during the period of our correspondence.

I have, &c.,

F. P. CORKILL,

Late Secretary, Taranaki Board of School Commissioners.

The Hon. the Minister of Education, Wellington.

GENERAL STATEMENT of RECEIPTS and EXPENDITURE for the Year ending 31st December, 1910.

	Primary.	Secondary.	Total.
<i>Receipts.</i>			
	£ s. d.	£ s. d.	£ s. d.
Balance at 31st December, 1909...	760 7 7	1,027 15 5	1,788 3 0
Rents from reserves ...	4,195 7 2	481 13 9	4,677 0 11
Interest on fixed deposits ...	22 11 6	27 17 1	50 8 7
Costs leases (part) ...	2 3 3	...	2 3 3
Total receipts ...	4,980 9 6	1,537 6 3	6,517 15 9
<i>Expenditure.</i>			
	£ s. d.	£ s. d.	£ s. d.
Secretary's salary ...	93 15 0	31 5 0	125 0 0
Office accommodation ...	18 15 0	6 5 0	25 0 0
Stationery, printing, advertising ...	15 15 11	2 13 10	18 9 9
Insurances—			
Guarantee, fire, and accident ...	8 2 1	2 14 0	10 16 1
Travelling-expenses, members ...	11 7 10	3 12 8	15 0 6
" secretary ...	6 11 3	0 15 9	7 7 0
Inspection of reserves ...	98 7 6	31 7 0	129 14 6
Labour on reserves ...	3 7 6	...	3 7 6
Law-costs, leases and arbitrations ...	89 15 8	22 13 2	112 8 10
Arbitration fees ...	11 0 6	3 3 0	14 3 6
Commission on sales, leases ...	9 1 6	...	9 1 6
Bank charges ...	0 7 6	0 2 6	0 10 0
Miscellaneous ...	7 5 6	1 5 0	8 10 6
Division of Revenue—			
Taranaki Education Board ...	2,499 16 3	...	2,499 16 3
Wanganui Education Board ...	1,200 3 9	...	1,200 3 9
New Plymouth High School Board	400 0 0	400 0 0
	4,073 12 9	505 16 11	4,579 9 8
Balance, 31st December, 1910	1,938 6 1
Total expenditure	6,517 15 9