Expenditure.

					}			1			
By Office—		ļ	£	s. d.	£	s.	d.		£	s.	d
Salaries and allowances to officers			20	16 8	10	8	4		31	5	(
Printing, stationery, &c			2	10 3	1	- 5	1		3	15	4
Expenses of leasing: Advertising and other expenses				13 2	4		7		13	13	
Legal expenses			7 1	19 2	1	1	0	}	9	0	2
Nelson Education Board			422]	16 7)			
Westland Education Board			60	6 4		• • •		1	487	7	7
North Canterbury Education Board		•••	4.	4 8		• • •)			
Secondary education, fixed deposit					165		0		165	0	(
Balance	•••	681.	4 1	19 7	29	15	7		34	15	2
Total expenditure	•••	•••	533	6 5	211	10	7		744	17	(
	Arred	ars.									
Arrears due on 31st December, 1881—		1	£	s. d.	£	8.	d.		£	. Ed	d
(1.) Arrears at 31st December, 1880, still	บทุกลเ	d	$\tilde{1}6$	5 0	4	0	0		$\frac{\infty}{20}$	5	(
(2.) Arrears of payments due within year	1881	•	118	8 3	1 -	$1\dot{2}$	6		131	0	
(a) Linear of paymones and thomas your								<u> </u>			
Total arrears	•••	••	134	13 3	16	12	6		151	5	9
<u> </u>											
Liabilitie	s or I	Engagem	ents.								
Liabilitie	s or I	Engagem	ents.	s. d.	£	s.	d.		£	s.	d
	s or I	Engagem	 		£	s.	d.			s. 19	d 7
Liabilities Accruing to Education Boards Accruing to secondary education	s or 1		£			s. 	d.		4		

Examined and found correct.

H. E. Curtis, Provincial District Auditor.

Alfred Greenfield, Chairman of School Commissioners.

CANTERBURY.

The total area of the primary estate under lease on the 31st December, 1881, is 43,257½ acres, and the annual rental £10,024 2s. 8d.

Five reserves, containing together 1,872½ acres, are unlet; four of these have been advertised to be let, but no tenders were received. The land is chiefly stony plain, useful for no other than pastoral purposes.

By "The Rangiora High School Act, 1881," and "The Akaroa High School Act, 1881," two-thirds in value of the reserves heretofore held by the School Commissioners for secondary education pass to those institutions. When this transfer shall have been made in accordance with the apportionment already forwarded by the Commissioners to the Minister of Education, there will remain in the hands of the Commissioners 1,306\frac{3}{4} acres, all of which is let, excepting 43\frac{3}{4}, and the annual rental thereof is £179 2s.

The following amounts, part of the half-year's rent payable on the 1st November, 1880, have been written off as irrecoverable. J. Gellatley, £7 15s. 7d.: The original lessee was Peter Gellatley, who died several years ago, and the son, a single man, continued in occupation and paid the rent for a time. An action was brought to recover this £7 15s. 7d., and judgment obtained, but it was found that there were no effects. W. Saunders, £62 10s.: This reserve was transferred several years ago by the original lessee, William Saunders, to his brothers. The rent, 5s. an acre, was nearly twice as much as the land was worth. The land was not cropped in the season 1880-81, and there were no means of recovering the rent, payable 1st November, 1880, by distress on the premises. It seemed doubtful whether, if judgment were obtained against the debtors, effect could be given to it, and the Commissioners agreed to accept by way of compromise half the amount of the half-year's rent then payable, the possibility of recovering which was doubtful, rather than incur the cost of legal proceedings. The land has been relet at 3s. an acre. D. Sullivan, £79 2s. 6d.: The lessee became bankrupt, and the creditors' trustee declined to take up the lease. It appeared that there were practically no assets of the estate, and it was thought not worth while to incur the cost of proving for the debt against the estate. The land has been relet.

Half-year's rent, payable 1st May, 1881, Boyd Thomson, £9 7s. 6d: The lessee became bankrupt, and the trustee declined to take up the lease. The land has not been relet. It is of little value, and as yet no offer for it has been obtained.

John Marshman,

Christchurch, 5th January, 1882.

Chairman.