

You will please note that the abstract of the School Fund accounts is to be forwarded in duplicate by the School Committees. One copy is to be retained by the Board for reference, the other is to be sent to this office along with the Board's annual report and returns.

I am also to take this opportunity to request the attention of the Board to the paragraph which begins at the fifth line of page III. of the Minister's report for 1882, and to say that it is exceedingly desirable that the Boards should instruct their Inspectors in regard to the scrutiny of the school-attendance registers and summaries, and insist upon all school returns being approved and signed by the Chairmen of the School Committees, as required by the regulations. It has come to the knowledge of the department that in some instances this latter requirement has not been strictly attended to.

JOHN HISLOP

(Circular No. 83/7.)

Education Department, Wellington,

7th November, 1883.

The Secretary, Education Board, —.

In consequence of a number of inquiries from Education Boards concerning the amended regulations recently made by an Order in Council for the auditing of the School Committees' accounts, I am authorized by the Minister of Education to write to you as follows:—

1. There is no special fund at the disposal of the Government with which to meet the cost of auditing School Committees' accounts, and should any such expense be incurred it could only be met by payment out of the ordinary Board Fund.

2. There is no provision in the Education Act, or in the amended regulations, making it absolutely necessary that the School Committees' accounts should be audited prior to the date of the annual meeting of householders on the fourth Monday of January. Although desirable in some respects, this is obviously impossible in all cases.

3. Section 82 of the Act requires that a copy of each Committee's accounts shall be forwarded to the Board "as soon as conveniently may be after the same have been audited;" but it is obviously very desirable that, whether audited or not, a copy of the accounts, as made up for audit, should be handed over by the retiring Committee to its successor at the same time that "all moneys in hand (if any)" are paid over, as required by section 82. It is suggested that the Board should instruct the several School Committees to this effect.

4. The amended regulations leave it to Boards to exercise their own discretion in the appointment of an auditor or auditors. The following suggestions are simply offered for consideration:— (1.) It may be possible for some Boards to make arrangements with the Provincial District Auditor for the auditing of the whole or some of the School Committees' accounts, not necessarily before the fourth Monday in January, but as soon as possible after the accounts have been made up. (2.) A Board might appoint one or more of its own officers (Secretary, Inspector or Inspectors, Clerk) to be auditor or auditors under Regulation No. 3 of the Order in Council, and distribute the work amongst them, so that it might be overtaken as soon as possible after the accounts have been made up.

5. It may not now be possible for the Board to send to this office the abstracts of School Fund accounts along with its annual report and returns, but they should be forwarded as soon as possible after all the accounts have been audited, and the abstracts certified by the auditor or auditors, along with the usual summary of such abstracts.

JOHN HISLOP.

(Circular No. 84/3.)

Education Department, Wellington,

11th March, 1884.

The Secretary, Education Board, —.

I AM directed by the Minister of Education to request the careful attention of Education Boards to page IX. of the Minister's Sixth Annual Report and the circulars quoted in the margin,* and to strongly impress upon Boards the necessity which more than ever exists for their carefully refraining from anticipating the special votes of the General Assembly for school buildings, and from incurring any liabilities beyond those that can be covered by the moneys already authorized and by the ordinary Board fund.

JOHN HISLOP.

SIR,—

Education Department, Wellington, 16th January, 1884.

I am directed by the Minister of Education to inform you as follows:—

1. In consequence of the failure of the late Education Board of Westland District to complete the election of the Education Boards of the proposed new districts of Westland and Grey, as required by "The Westland Education District Subdivision Act, 1883," it is impossible for the Government to take any further steps for the legal constitution of the proposed new Boards until the General Assembly shall have amended the said Act.

2. In order to provide for the maintenance in the meantime of the public schools in the Westland and Grey Districts, the Government have resolved to pay the teachers' salaries and any other current expenditure that may be found absolutely necessary until the General Assembly shall have removed existing difficulties.

3. An officer of the Government at Hokitika and another at Greymouth will be appointed forthwith to make the necessary payments on account of the public schools in the Districts of Westland and Grey respectively.

4. As the former Education Board of the Westland District must now be regarded as defunct, the provisions of "The Education Act, 1877," for fixing the times and places for holding the annual meetings of householders on the fourth Monday of the present month for the election of School Committees cannot legally be given effect to, and consequently the existing School Committees will continue to hold office until their successors can be legally elected as provided by section 64 of "The Education Act, 1877."

* Vide Education Reports, 1879, pp. 156, 158 1880, p. 109.