

81. In order that Committees' accounts may be clearly kept and expeditiously audited, attention is drawn to the following: Each Committee must keep a proper account of its receipts and expenditure, and render a clear and correct balance-sheet at the end of the year (31st March) on a form provided for that purpose. Any Committee which may be in doubt as to the most desirable mode of keeping its books and accounts will receive every information and assistance on application to the Secretary, who will, if necessary, furnish specimen copies showing how the entries should be made. Only such moneys as are manipulated by the Committees are to be entered on the balance-sheets referred to. Payments made by the Board through the medium of the Committees, for which detailed vouchers are required, are not to be entered in the annual statements. Committees should, however, keep separate memoranda of such sums for their own guidance. No money is to be taken from the capitation allowance for prizes or school treats.

82. The principal moneys which the Committees are to render an account of are (a) the School Fund, (b) donations, (c) subscriptions, and net proceeds of any entertainments, &c.

83. As the whole of the Committees' accounts for the year have to be summarized by the Secretary and forwarded to the Department, Committees are particularly requested to see that their accounts are correctly balanced, and forwarded to the Secretary early in April.

REGULATIONS OF THE WANGANUI EDUCATION BOARD.

School Fund.

4. *What it consists of.*—The School Fund consists of (1) moneys granted out of the Board Fund to the Committees; (2) donations, subscriptions, and all other moneys which may be granted to the Committee for the purposes of the Education Act, except moneys subscribed for school prizes, picnics, &c.

5. *How computed.*—The grant from the Board Fund to the School Fund shall be computed on the average daily attendance for the year ending 31st December preceding, and shall be paid to the Committee at the end of each quarter. Payment, however, may be withheld pending the audit of the annual balance-sheet.

6. *Scale.*—The following is the scale upon which the grant from the Board Fund will be made:—

						£	s.	d.	
7 to	24 scholars	..	..	..	..	(each)	0	6	8 per annum.
25	34	..	..	..	..	..	9	15	0
35	50	..	..	..	..	..	13	0	0
51	75	..	..	..	..	..	16	18	0
76	100	..	..	..	..	..	20	14	0
101	150	..	..	..	..	..	24	14	0
151	200	..	..	..	..	..	29	18	0
201	250	..	..	..	..	..	36	8	0
251 and upwards	..	..	..	..	..	(each)	0	3	2

7. *Manner of expending.*—The sums contributed to the School Fund under the above scale are intended to meet the cost of cleaning school buildings and premises, sweeping chimneys, providing fuel for schoolrooms, making all necessary minor repairs to schools buildings, premises, and fences, improving school grounds, and the expenses incurred in connection with the Committee's meetings and correspondence, pens, penholders, ink and pencils for the pupils' use in school, and writing-paper, drawing-paper, and blotting-paper for examinations.

8. *Subsidies.*—(a.) Board's: To encourage Committees to improve the condition of the schools and grounds under their charge, the Board will be prepared to consider subsidizing at the rate of £1 for £1 all the moneys raised locally and expended wholly on the undermentioned works: Asphalted grounds, renewal of fencing of school premises and glebes, painting and papering interior of residences, painting and distemping the interior of schools, erecting shelter-sheds, fencing and preparing school gardens. A subsidy shall on no account be paid unless the Board's sanction to the expenditure has been obtained prior to the works being carried out, and all applications for such sanction must be accompanied by a full statement of the proposed works and an estimate of their cost. (b.) Department's: A subsidy of £1 for £1 is paid by the Department to all district high schools on moneys raised locally; and a pound-for-pound subsidy is also paid to all schools on contributions made in material, or money locally raised for the purpose of establishing or improving recognized school gardens.

9. *Accounts.*—(1.) Each School Committee must keep a proper account of its receipts and expenditure, and render a clear and correct balance-sheet at the end of the year (31st March) on a form provided for the purpose. Any School Committee which may be in doubt as to the most desirable mode of keeping its books and accounts will receive every information and assistance on application to the Secretary of the Board, who will, if necessary, furnish specimen copies showing how the entries should be made. Only such moneys as are included in the School Fund by the Committee should be entered in the balance-sheet. Payments made by the Board through the medium of the Committee, for which vouchers giving details of the items charged for are required, are not to be entered in the annual statements. Committees should, however, keep separate memoranda of such sums for their own guidance. No money is to be taken from the School Fund for prizes or school treats.

(2.) Committees' accounts shall be audited at the Board's office, and Committees are enjoined to see that their accounts are properly balanced and despatched, accompanied by detailed vouchers, to the Secretary for audit not later than the 5th day of April in each year.