

1922.
NEW ZEALAND.

EDUCATION:
SECONDARY EDUCATION.

[In continuation of E.-6, 1921.]

Presented to both Houses of the General Assembly by Command of His Excellency.

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SECONDARY EDUCATION.

1. EXTRACT FROM THE FORTY-FIFTH ANNUAL REPORT OF THE MINISTER OF EDUCATION.

NUMBER OF SCHOOLS.

(Table K1.)

Schools affording education of a secondary nature are established in every centre of any importance in the Dominion, and are at present of the following types: Secondary schools, technical high schools, district high schools, private secondary schools, and Maori secondary schools. The majority of the district high schools are in the country centres, the secondary schools and technical high schools being in the larger towns and cities.

There were thirty-five secondary schools in operation, including thirteen separate schools for boys, thirteen for girls, and nine for boys and girls. Two of the boys' schools, although endowed with public property, do not come directly under the control of the Government. The remaining secondary schools are managed by separate Boards in accordance with special Acts constituting them, and the provisions of the Education Act and regulations hereunder. There were fifty-seven secondary departments of district high schools, thirteen technical high schools, ten Maori secondary schools, and twenty registered private secondary schools, making a total of 135 schools providing secondary education. Four district high schools were disestablished during the year and technical high schools established in their place.

NUMBER OF PUPILS RECEIVING SECONDARY EDUCATION.

The total number of pupils attending the thirty-five secondary schools mentioned above at the end of 1920 and 1921 respectively was:—

	1920.			1921.		
	Boys.	Girls.	Total.	Boys.	Girls.	Totals.
Roll (exclusive of lower departments) ..	5,246	3,950	9,196	5,583	4,447	10,030

The roll number shows an increase of 834 over the figure for the previous year, more than half the increase being in the number of first-year pupils. In the last five years the number of pupils has increased by 42 per cent. The roll number on the 1st March, which is regarded as the highest roll number during the year, was 10,765, compared with 10,080 in the previous year.

The following are some of the figures in connection with the roll and attendance of schools in which secondary education is given:—

(a.) SECONDARY SCHOOLS (Christ's College and Wanganui Collegiate Schools included).

Roll number at end of 1921 ..	..	..	..	..	..	10,030
Roll number, 1st March, 1921 ..	..	..	..	..	..	10,765
Average attendance for the year 1921 ..	..	..	..	..	..	9,861
Number of new entrants, 1921 ..	..	..	..	..	..	4,495
Number of first-year pupils ..	..	..	..	..	..	4,008
Number of second-year pupils ..	..	..	..	..	..	2,866
Number of third-year pupils ..	..	..	..	..	..	1,743
Number of fourth-, fifth-, and sixth-year pupils ..	..	..	..	..	..	1,413
Number of pupils at end of year under thirteen years of age ..	..	..	..	..	..	121
Number of pupils at end of year between thirteen and fourteen years of age ..	..	..	..	..	..	753
Number of pupils at end of year between fourteen and fifteen years of age ..	..	..	..	..	..	2,359
Number of pupils at end of year between fifteen and sixteen years of age ..	..	..	..	..	..	3,091
Number of pupils at end of year over sixteen years of age ..	..	..	..	..	..	3,706

(b.) SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS.

Number on roll at end of 1921	2,176
Mean of average weekly roll—Boys, 1,275 ; girls, 1,358 : total	2,633
Average attendance	2,440
Number of new entrants from public primary schools	1,626
{ Number of first-year pupils	1,214
{ Number of second-year pupils	560
{ Number of third-year pupils	402
{ Number of pupils at end of year under thirteen years of age	26
{ Number of pupils at end of year between thirteen and fourteen years of age	282
{ Number of pupils at end of year between fourteen and fifteen years of age	637
{ Number of pupils at end of year between fifteen and sixteen years of age	712
{ Number of pupils at end of year over sixteen years of age	519

(c.) TECHNICAL HIGH SCHOOLS.

Number on roll at end of 1921—Boys, 1,782 ; girls, 1,567 : total	3,349
{ Number under thirteen years of age	143
{ Number between thirteen and fourteen years of age	706
{ Number between fourteen and fifteen years of age	1,089
{ Number over fifteen years of age	1,411

(d.) REGISTERED PRIVATE SECONDARY SCHOOLS.

Number on roll at end of 1921—Boys, 535 ; girls, 1,099 : total	1,634
Average attendance, 1921	1,551
{ Number under thirteen years of age	32
{ Number between thirteen and fourteen years of age	146
{ Number between fourteen and fifteen years of age	288
{ Number between fifteen and sixteen years of age	488
{ Number over sixteen years of age	680
Number of teachers—Male, 30 ; female, 63 : total	93

(e.) SECONDARY SCHOOLS FOR MAORIS.

Number on roll at end of 1921	488
Average attendance, 1921	455

The total number of children, therefore, receiving secondary education in 1921 was 18,134, being 1,716 more than in 1920. Of the 11,383 children who left the primary schools in 1920 having passed S6, 3,972 entered secondary schools in 1921, 1,626 the secondary departments of district high schools, and 1,634 technical high schools, hence a total of 7,232, or 64 per cent., of the children mentioned entered upon a course of secondary education. The number represents 45 per cent. of the total number of pupils leaving the primary schools in 1920, of whom more than one-quarter had not passed S6. In addition to the pupils mentioned as having proceeded to a secondary course of education, 2,116 entered technical schools or classes, of which number 1,475 had passed S6 and 641 had not.

LENGTH OF STAY AND AGE OF PUPILS.

The average length of stay of pupils at secondary schools has varied very little during recent years, boys remaining on the average two years and ten months and girls two years and eight months. The following figures show the percentage of pupils leaving the secondary schools at the stages indicated :—

	Boys.	Girls.
(a.) Percentage leaving at end of first year or during second year	19	17
(b.) Percentage leaving at end of second year or during third year	33	37
(c.) Percentage leaving at end of third year or during fourth year	14	19
(d.) Percentage leaving at end of fourth year or during fifth year	23	17
(e.) Percentage leaving at end of fifth year or during sixth year	8	8
(f.) Percentage remaining at end of sixth year	3	2

It is gratifying to find that the percentage of pupils leaving at the end of the first year shows a considerable fall, for the opinion is general that one year's tuition in secondary schools as they are at present constituted can be of very little real value to the pupil. In the case of district high schools the proportion leaving at a correspondingly early stage is greater, but as the course of work is more in the nature of an extension of the primary course the wastage is not so serious. More than half of the pupils leave the secondary schools at the end of two years, and as

the average age of the pupils at that stage is fifteen years ten months little else can be expected. The question that is receiving serious consideration is whether the present arrangement of the primary and secondary systems of education provide the best educational equipment for the large number of children leaving school finally at the age of fifteen or sixteen years. The conclusions arrived at are set out in the following paragraph.

POST-PRIMARY EDUCATION.

A conference of educationists held in April of the current year, after fully considering the matter, passed certain resolutions which it is proposed to carry into effect as opportunity offers. The principal proposal is that the primary course should end when the average child has completed his twelfth year. (The present average age of children at the end of the year in S6 is fourteen years.) The child should then enter upon his post-primary course at a junior high school, three-fifths of which course will be common to all the pupils and include such subjects as English, arithmetic, geography, history and civics, general science, and drawing and practical geometry, the remaining two-fifths having an academic, commercial, industrial (including domestic), agricultural, or art bias, according to the special aptitude of the individual. Pending the elaboration and adoption of a complete scheme, the proposal is to experiment in three types of such post-primary schools :—

- (a.) A junior high school in one of the four chief centres.
- (b.) Another in a town in which all the post-primary pupils could be taken for a three-years course in a junior high school.
- (c.) Another in a country district in which the post-primary pupils of a number of small schools could be provided for in a district high school with a junior-high-school course.

At the conclusion of the junior-high-school course pupils desiring to proceed further will, of course, enter a senior high school or technical high school. The chief point of the proposed change is that the school course will be divided into 6-3-3 year periods, instead of 8-2 or 8-4 year periods as at present, and pupils leaving after nine years' schooling will have received a much more useful, well-balanced, and complete course than is possible under the present arrangement.

CURRICULUM OF SECONDARY SCHOOLS AND DISTRICT HIGH SCHOOLS.

Although there are at present no departmental regulations directly governing the curriculum of secondary schools, the regulations defining the subjects of instruction to be taught to free-place holders and the prescribed syllabuses of the various public examinations to a large extent control the character of the courses of work undertaken. Instruction must be provided for junior-free-place holders in English, history and civics, arithmetic, mathematics, a branch of science, and in two additional subjects which may be one or two foreign languages, science subjects, or some such subject as commercial work, woodwork, drawing, &c. The study of home science is compulsory for every girl holding a junior free place.

The Department's Inspectors of Secondary Schools visit all secondary schools, inspecting the work, conferring with the teachers on teaching matters, and discussing with the Principals details of organization and method. Written and oral tests are also given to second-year pupils in English, arithmetic, and usually in other subjects up to the standard of the Intermediate Examination, and Principals' recommendations for the award of senior free places and of the various leaving-certificates are dealt with. General improvement in the quality of the teaching is reported, teachers, on the whole, displaying a growing interest in educational reform and in modern methods of instruction.

In the main the courses provided at secondary schools are of an academic character, but the necessity of providing for pupils not intending to take up a scholastic or professional career is being increasingly realized. Short courses are now provided in most schools, suitable for pupils remaining only one or two years, from which the study of foreign languages and mathematics is generally excluded; commercial courses are also followed by a large number of pupils, and instruction in such subjects as agriculture, needlework, and cookery is fairly general. Of the

total number of pupils only 55 per cent. of the boys and 33 per cent. of the girls now take Latin, while 90 per cent. of the boys and 93 per cent. of the girls take French; about 1,500 boys and 1,000 girls take commercial subjects, 750 boys take agriculture, and only 688 girls now study botany, its place having been taken by home science.

The course provided in the secondary departments of district high schools is intended to be of a less academic nature than that of the secondary schools, and to have a bearing more or less upon rural pursuits. The result is that 65 per cent. of the boys and 22 per cent. of the girls study agricultural science, and 28 per cent. of the boys and 18 per cent. of the girls learn dairy-work. Subjects connected with home life are also largely taken by the girls. Only 29 per cent. of the pupils learn Latin. A number of the pupils, however, in these schools prefer to follow the usual scholastic course, with the result that the teachers in small schools have a difficult task in teaching a wide range of subjects to a limited number of pupils. The present proposals for reorganizing the post-primary system will eliminate this special difficulty of the district high school as it is now constituted.

DESTINATION OF PUPILS LEAVING THE SECONDARY SCHOOLS.

In close connection with the suitability of the courses provided at secondary schools is the destination of the pupils after leaving. From returns received concerning 2,200 pupils who left the ordinary secondary schools at the end of the year 1921 it appears that 7 per cent. continued their education at the University, 13 per cent. went to other schools or classes for commercial or other training, and 16 per cent. entered the teaching service. Thirty-six per cent. of the girls took up duties at home, and 24 per cent. of the boys proceeded to farming occupations. The principal avocations followed by the remainder were: clerical work in commercial houses, &c., 12 per cent.; Government services, 2.5 per cent.; shops, 4 per cent.; engineering and similar trades, 2 per cent.; other trades, 2 per cent.; and professions such as architects, surveyors, &c., 3 per cent.

HOSTELS FOR PUPILS OF SECONDARY SCHOOLS.

(Table K6.)

The policy of accommodating country pupils in hostels attached to the secondary schools is favoured by the Department, and, as far as possible, financial assistance is being given for the erection of hostels. Unfortunately, the enforced restriction of all building operations has led to the postponement of the erection of a few urgently needed hostels. The majority of schools now have hostels connected with them, the buildings as a rule being the property of the Boards, but in a few cases being rented. In nearly every instance the hostels are now controlled by the Board of Governors, and in many cases they are a source of revenue. There were 1,223 boys and 407 girls of the secondary departments and 264 lower department pupils accommodated in school hostels in 1921. Of the boys, 370 were at Christ's College, Christchurch, and the Wanganui Collegiate School. In addition to these numbers, 98 pupils were boarding at establishments approved by the Principals, and 562 were boarding privately. For these last-named, and also for the large number of children prevented from attending school owing to the boarding difficulty, or forced to make long railway journeys daily, additional accommodation where there is dependable supervision and desirable environment is still needed.

FREE SECONDARY EDUCATION.

(Table K4.)

Free secondary education is provided on an extensive scale, junior and senior free places being tenable at secondary schools, district high schools, technical high schools, and other technical schools.

Generally speaking, junior free places are tenable for two years, with a possible extension in certain cases to three years. In the case of their being held at district high schools they are tenable to the age of seventeen. The means of qualification are—

- (1.) For entrance to secondary schools and district high schools—
 - (a) Special examinations for Junior National Scholarships, (b) the certificate of proficiency.

- (2.) For entrance to technical high schools the means of qualification named in (1), or the certificate of competency in S6, with a special endorsement of merit in handwork or in elementary science, which for the purposes of technical schools is deemed to be equivalent to a certificate of proficiency.
- (3.) For entrance to technical classes other than technical high schools the means of qualification named in (1) or (2), or, under special conditions applicable to industrial courses only, a recommendation by the Inspector of Schools if a pupil is over fourteen years.

Senior free places are tenable at secondary schools, district high schools, and technical high schools up to the age of nineteen, and at technical classes other than technical high schools for three or in some cases four years. The means of qualification for senior free places are the Intermediate or other equivalent examinations, or the recommendation of the Principal or Director of the school or classes attended based on the school records and examination results, or the recommendation of an Inspector of Secondary Schools, or, in the case of district high schools, of the senior Inspector of the district, or in part on such a recommendation and in part on the results of a special examination. Recommendation is the qualification now frequently offered, the number receiving senior free places in this manner in 1921 being 2,170, representing nearly three-fifths of the total number of senior free places gained.

As a result of the free-place system 13,821 children were receiving free secondary education in 1921—8,540 in secondary schools, 2,029 in district high schools, 3,140 in technical high schools, and 112 in Maori secondary schools. The number represents 91 per cent. of the pupils of all Government schools affording secondary education. The following table gives details of the free places held in 1920 and 1921 :—

FREE PLACES IN DECEMBER, 1920 AND 1921.

		1920.			1921.		
		Boys.	Girls.	Totals.	Boys.	Girls.	Totals.
(i.) Secondary schools—							
(a.) Junior free pupils	..	2,974	2,590	5,564	2,713	2,941	5,654
(b.) Senior free pupils	..	1,242	1,047	2,289	1,723	1,163	2,886
Totals	..	4,216	3,637	7,853	4,436	4,104	8,540
(ii.) District high schools—							
(a.) Junior free pupils	..	809	867	1,676	841	870	1,711
(b.) Senior free pupils	..	157	184	341	145	173	318
Totals	..	966	1,051	2,017	986	1,043	2,029
(iii.) Maori secondary schools	..	48	50	98	50	62	112
(iv.) Technical high schools—							
(a.) Junior free pupils	..	1,226	1,000	2,226	1,445	1,202	2,647
(b.) Senior free pupils	..	151	199	350	232	261	493
Totals	..	1,377	1,199	2,576	1,677	1,463	3,140
Grand totals	..	6,607	5,937	12,544	7,149	6,672	13,821

SCHOLARSHIPS HELD AT SECONDARY SCHOOLS AND DISTRICT HIGH SCHOOLS.

(Tables K4 and K5.)

National Scholarships.

Junior and Senior National Scholarships are awarded by the Government on the results of annual examinations, the junior examination being of a standard somewhat higher than that of the certificate of proficiency, and the candidates being not over fourteen years of age; and the senior examination being of a standard comparable with the standard of the Public Service Entrance Examination, the candidates being not over sixteen years of age. Scholarships are awarded to all candidates reaching a certain standard, the standard of award being determined so as approximately to provide one scholarship (junior or senior) for every 500

children in attendance at all public schools; the Junior and Senior Scholarships awarded are in the proportion of nine to five, so that there is one Junior Scholarship among approximately every 750 pupils in attendance at the schools, or among every fifty-five S6 pupils. In the case of pupils from sole-teacher schools—*i.e.*, schools with an average attendance of under thirty-six—the standard of award is made 10 per cent. lower than the general standard. The standard of qualification fixed for the 1921 examinations was $64\frac{1}{2}$ per cent. for Junior Scholarships (general standard) and 63 per cent. for Senior Scholarships.

The results of the examination were as follows: 216 candidates qualified for Junior National Scholarships, of which number ten were pupils of sole-teacher schools, and fifty-one were pupils of secondary schools. The number of successful pupils from sole-teacher schools was greater than in the previous year, and the number from secondary schools smaller. The number of candidates qualifying for Senior National Scholarships was 124, of which number only two qualified on the alternative programme provided specially to suit the needs of those taking a rural or domestic course.

Junior and Senior National Scholarships are tenable at secondary schools and district high schools, each for three years, provided that the total tenure of the two scholarships in the case of one person must not exceed five years. The holder receives £5 per annum if a junior scholar, or £10 per annum if a senior scholar, with a further sum of £35 per annum in each case if obliged to live away from home.

The figures below indicate the number and the value of scholarships current in December, 1921. The number of scholarship-holders is, of course, included in the number of free-place holders shown in the preceding section.

Number of scholarship-holders—								1921.
Boys	..	..	..	..	..	..	..	426
Girls	..	..	..	..	..	..	..	273
Totals	..	..	..	..	..	..	..	699
Number receiving boarding-allowance (included in the above total)								172
Number receiving travelling-allowance (similarly included)								47
Number held at public secondary schools								569
Number held at other registered secondary schools								24
Number held at district high schools								75
Number held at technical high schools								31
Total annual rate of payment								£11,693

Private Scholarships.

Private scholarships are derived from funds provided at certain schools by private donors, by bequest or otherwise. The number of foundation and private scholarships in the last term of 1921 was 188. Of the holders 114 were also Government free pupils under the regulations.

WAR BURSARIES FOR SOLDIERS' DEPENDANTS.

Regulations provide for the award of bursaries to dependants of killed or disabled members of the New Zealand Expeditionary Force. To qualify for a war bursary a child must be eligible for—

- (a.) Free education at technical classes; or
- (b.) A free place at a secondary school, district high school, or technical high school; or
- (c.) A University or educational bursary at a University college.

A bursary entitles the holder to an allowance, in addition to free tuition, of £1 10s. or £3 per annum in the case of those qualified under (a), £5 for those under (b), or £10 for those under (c). Lodging-allowance is also paid to bursars who are obliged to live away from home to attend school, at the rate of £15 per annum under (a) and £30 under (b) and (c); travelling-allowances varying from £5 to £10 per annum are also made when travelling is necessary.

During 1921 the number of bursaries held at secondary schools was thirty, the expenditure thereon being £565.

SECONDARY-SCHOOL CERTIFICATES.

Three classes of certificates may be issued to free-place holders taking a secondary course of instruction. The intermediate certificate may be granted to junior-free-place holders who have satisfactorily completed under certain conditions a two-year course at a secondary school, district high school, or technical high school, and who in general are qualified in attainment to receive a senior free place. The lower leaving-certificate may be issued to pupils who have satisfactorily completed a three-years course of secondary instruction, including not less than one year of a senior course in which the standard of work is sufficiently advanced in character to meet the requirements of the examination for a teacher's certificate of Class D, or of the Matriculation Examination. Likewise the higher leaving-certificate may be granted to pupils having satisfactorily completed at least a four-years course of secondary instruction and having satisfied the requirements of the lower leaving-certificate, and, in addition, having completed to good advantage and under certain conditions a further secondary course of not less than one year. The following are the numbers of certificates awarded in 1912 (the year of their institution), in 1920, and in 1921 :—

	1912.	1920.	1921.
Higher leaving-certificates awarded	64	307	305
Lower leaving-certificates awarded	32	270	255
Applications for certificates declined	20	93	80
Total number of applications	116	670	640

STAFFS OF SECONDARY SCHOOLS.

(Table K3.)

The number of full-time teachers on the staffs of secondary schools at the end of 1921 was 405, as compared with 400 in the previous year. This number includes 20 male and 13 female principals and 191 male and 181 female assistants. In addition a number of part-time teachers were employed. The staffing of schools now being controlled by regulation, the average number of pupils to each assistant teacher in the various schools is fairly uniform, and, taking the highest roll during the year of all schools, works out at twenty-seven pupils per assistant teacher.

The second annual classified list of assistant teachers was issued at the end of the year, and of the twenty-one appeals against classification four were allowed. That so little exception was taken to the work of the classifying officers is a tribute to the manner in which the many difficulties connected with the new scheme were overcome. Of the total number of assistants, 18 per cent. are classified in the highest grade (Grade A), 23 per cent. in Grade B, 28 per cent. in Grade C, and 31 per cent. in the lowest grade (Grade D). Some of the smaller schools have been unable to obtain teachers possessing the required classification to fill the vacant positions on their staffs, the difficulty being due partly to the fact that the number of teachers classified in the higher grades is comparatively small, and partly to the disinclination of teachers for various reasons to move to the smaller centres. On the other hand, the complaint is made by women teachers, especially, that some of their number are holding positions of a lower grade than they are qualified to fill, to which the answer is that the service is hard to find in which a higher position is immediately available for every member as his qualifications improve, and also that the present proposals for a reorganized system of secondary education will provide a much wider scope for the activities of secondary teachers.

Provision for the training of secondary-school teachers is still inadequate, and although a certain number of young teachers now take a training-college course, it is frequently necessary to appoint to the junior classes teachers with high academic status but no training in methods of teaching. The effect on the pupils of these classes who have just left the hands of highly trained teachers in the primary schools cannot be other than unsatisfactory. In some of the larger schools the heads of departments now devote special attention to directing the work of the junior teachers, arranging schemes of work for them, and suggesting generally methods of teaching. The position will not, however, be entirely satisfactory until it is possible to ensure that every secondary-school teacher receives an adequate training in the art of teaching. Reforms in this direction have been under consideration for some time and will be given effect to when financial conditions permit.

The head teacher of a district high school controls the secondary department and takes some part in the instruction, receiving on that account an addition to his ordinary salary of from £30 to £50 according to the number of pupils in the secondary department. Special assistants are also employed for the secondary departments; in 1921 there were 103 such assistants—33 men and 70 women.

SALARIES OF SECONDARY-SCHOOL TEACHERS.

The Dominion scale of salaries of secondary-school teachers which came into force in the year 1920, briefly, is as follows: Principals—Men, £600 to £900; women, £440 to £680. Assistants—Men, £200 to £540; women, £175 to £410. In addition, a married Principal receives house allowance of £60 if a residence is not provided, a head of a department may receive £30, and a married assistant receives £40 per annum. The salaries of Principals are graded according to the size of the school, and the salaries of assistants according to the classification of the position held. The total rate of salaries, including those of part-time teachers, as payable in December, 1921, was £152,135, or £14 18s. per head of the highest roll number.

The following figures indicate the average rates of salary prevailing at three-yearly intervals since the year 1915:—

AVERAGE SALARIES OF FULL-TIME TEACHERS IN SECONDARY SCHOOLS.

	1915.			1918.			1921		
	M. £	F. £	All. £	M. £	F. £	All. £	M. £	F. £	All. £
Principals	585	436	535	615	434	568	734	542	658
Assistants	266	187	232	300	201	246	383	284	335

The value of residences, and board and residence, and of house allowance when payable, is excluded from the above figures. Of 191 male assistants the salaries of twenty-eight were over £500, of forty-seven between £400 and £500, of sixty-seven between £300 and £400, and of forty-nine below £300. Of 181 female assistants the salaries of twenty-one were over £350, of forty-two between £300 and £350, of sixty-two between £250 and £300, and of fifty-six under £250. In considering these figures it should be borne in mind that nearly one-third of the teachers are classified in the lowest grade, and that many have no teaching experience whatever. In other countries the salary scales of which are sometimes compared with the New Zealand scale teachers either do not enter the service until they have received a training or else they serve for a term of years as junior teachers before the salary scale applies to them.

In the secondary departments of district high schools salaries are paid in accordance with a general scale. The average salaries paid to secondary assistants in 1921 were as follows: Male assistants, £345; female assistants, £307; all assistants, £319. The total annual rate of salaries paid to teachers of district high schools, including the special payments to head teachers, was £35,566, which is equivalent to £13 10s. per head of the average weekly roll number.

LOWER DEPARTMENTS OF SECONDARY SCHOOLS.

(Table KII.)

Lower departments for pupils who have not passed S6 may be held in connection with secondary schools, provided that no part of the cost of instruction or of the maintenance of the department is met out of income from the endowments of the school or from Government grants. Fourteen secondary schools (including Christ's College, Christchurch) have lower departments attached to them, the total number of pupils in 1921 being 774, as compared with 815 in 1920. The roll number included 433 boys and 341 girls, and the total number of teachers was twenty-nine (seven males and twenty-two females). A large number of the pupils board at the school hostels, indicating that these departments are used by the children of country residents able to afford to send their children away from home to attend school. The tuition fees charged range in the various schools from £9 9s. to £13 10s. per annum, the boarding-fees ranging from £48 to £60 per annum.

FINANCE.

(Tables K7-K9.)

The income of secondary schools is derived from the following sources:—

- (i.) Rents from special reserves allocated to them by statute:
- (ii.) Statutory grant given in lieu of special reserves (in one case):
- (iii.) Interest upon moneys derived from the sale of reserves and invested in accordance with the Education Reserves Act:
- (iv.) Income from the secondary-school reserves controlled by the Land Boards divided among the secondary schools in the several land districts in proportion to the number of pupils in average attendance, lower departments excluded:
- (v.) Government payments—(a) For teachers' salaries and incidental expenses; (b) subsidies on voluntary contributions; (c) capitation for manual-instruction classes:
- (vi.) Special Government grants for buildings and apparatus:
- (vii.) Tuition fees of pupils:
- (viii.) Boarding-fees of pupils:
- (ix.) Miscellaneous sources, such as interest on moneys (other than those obtained by the sale of reserves), donations, and income from special endowments (for scholarships, prizes, &c.), rent of premises, &c.

The revenue derived from sources (i) to (iv) is the income from endowments, the "net annual income derived from endowments" being this sum less the expenditure incurred in connection with the endowments and school property and upon building purposes approved by the Minister. The "net annual income" and receipts from tuition fees are deducted from the amount payable to the High School Board by the Department for salaries.

The following is a summary of the receipts and payments of all operative secondary schools:—

SUMMARY OF THE STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE YEAR 1921 FURNISHED BY THE GOVERNING BODIES OF OPERATIVE SECONDARY SCHOOLS.

(Wanganui Collegiate and Christ College Grammar Schools not included.)

<i>Receipts.</i>		<i>Payments.</i>	
Endowments—	£	Endowments (including proportion of office expenses)	£
Sales	1,330	Teachers' salaries and allowances	153,543
Lands vested in High School Boards	43,373	Incidental expenses of secondary departments—	
Secondary-education reserves	12,701	Office expenses and salaries (excluding endowments)	4,705
Interest on moneys invested	516	Printing, stationery, and advertising	3,813
Government grants—		Cleaning, heating, lighting, and care of school-grounds	12,069
Grants for buildings, sites, rent, apparatus, &c., and subsidies	92,663	Material, examinations, prizes, games, and other incidentals	4,945
For salaries	139,516	Maintenance of buildings, rates, and taxes	9,028
For incidental expenses	25,076	Sites, buildings, furniture, and apparatus	130,584
Tuition fees	10,106	Lower Department Account	8,137
Lower Department Account	8,179	Hostels Account	69,171
Hostels Account	66,962	Loans repaid, and interest	8,402
Loans, interest, &c.	3,811	Technical Classes Account	4,755
Technical Classes Account	5,394	Scholarships, manual instruction, advances to pupils, and miscellaneous	8,547
Voluntary contributions, income from property not reserves, refunds, capitation for manual instruction, and sundries	13,815		
	<u>£423,442</u>	Total	<u>£425,153</u>

The amount expended exceeded the sum for the previous year by £78,000; the capital expenditure on new buildings being £59,000 greater, and the expenditure on hostels £12,000 greater. The latter increase was balanced by a corresponding increase in the receipts. The cost of maintenance, including salaries and incidental expenses, was practically the same as in the previous year.

The Department's allowance of £2·5 per head for incidental expenses should have been sufficient to cover the total expenditure under this heading, but in some schools the expenditure was greater than the allowance. The cost ranged from £1·86 to £3·3 per head, with the outstanding exception in which the cost was £5·05. The average cost per head for all schools was £2·54.

The net annual income from endowments, as defined above, amounted to £13,000, which sum was deducted from the Department's payments to the Boards for salaries.

Hostels for school boarders were conducted by fourteen Boards, five of which ran the hostels at considerable profit; five others made a loss on the year's working, the remaining four making the revenue and expenditure approximately balance.

The expenditure of over £130,000 on new buildings represents the cost of large building operations in connection with schools and hostels at several of the centres. The Government's contribution towards this expenditure by way of direct grants was nearly £93,000; the balance being met by income from endowments or by loans raised on the security of these endowments. Several Boards have raised loans in this way which will be gradually paid off from endowment income. The total debit balance of all Boards at the end of the year amounted to approximately £80,000.

The following payments were made by the Department on account of secondary education during the year ending 31st March, 1922:—

Payments to Education Boards for—						£
District high schools: Secondary teachers—Salaries						33,495
National Scholarships						11,693
Payments to secondary schools and colleges for—						
Salaries and incidental expenses						157,660
Manual instruction capitation						3,561
Subsidies on voluntary contributions						743
New buildings, equipment, furniture, sites, &c.—Education Purposes						
Loans Act, 1919						81,197
Rebuilding high school destroyed by fire						4,156
From reserves revenue in accordance with Education Reserves Amend-						
ment Act, 1914						9,958
Conveyance of pupils to secondary and district high schools						6,112
Marlborough High School: Statutory payment						400
Inspectors' salaries						1,437
Inspectors' travelling-expenses						466
Total						<u>£310,878</u>

2. ANNUAL REPORT OF THE INSPECTORS OF SECONDARY SCHOOLS.

SIR,—

Wellington, 1st June, 1922.

WORK OF THE YEAR.

All secondary schools of the North Island, exclusive of the two Wellington Colleges, were inspected during the first and second terms, for periods ranging from three to six days in each school. Detailed reports upon organization and methods of teaching were forwarded to the respective Boards and Principals, and during our visits these matters were discussed with Principals and staffs individually or by means of conferences. During the latter half of the year Wellington College was inspected, and all secondary schools in both Islands were visited in connection with Principals' recommendations for the award of senior free places and of the various leaving-certificates. Written and oral tests were given to second-year forms in English, arithmetic, and usually in other subjects up to the standard of the Intermediate Examination. 1,820 senior free places were awarded in accordance with clause 7 (c), and higher and lower leaving-certificates issued to pupils who had fulfilled the required conditions. Registered private secondary schools were also inspected, some for purposes of report on the working of the schools, and in all cases in connection with the granting of higher leaving-certificates. Individual teachers were observed at work during all visits, and Principals consulted with reference to their efficiency. These observations and reports were used as a basis for revising the classification list in December.

A period of nearly three weeks was spent in attendance at the sittings of the Appeal Board appointed for the hearing of appeals of teachers against their classification. The Board was composed of a Chairman appointed by the Minister, a representative of the Department who was not a grading officer, and a representative elected by the secondary-school teachers of the University

district in which the Board sat. Sittings were held in Christchurch, Wellington, and Auckland, no session being required in Dunedin. Only twenty-one appeals against classification were proceeded with by appellants—six in Auckland, nine in Christchurch, and six in Wellington; of these, one appeal was not opposed by the grading officers, and three others were allowed by the Board, the remaining seventeen being unsuccessful. Considering the very many difficulties that presented themselves to those responsible for the substitution of an entirely new and clearly defined system of classification and staffing for the haphazard methods that had hitherto prevailed, it was very gratifying to find that the percentage of appellant teachers was so small. Several anomalies, natural consequences of the former conditions, still persist, but the number of these will gradually diminish, and their disappearance should in itself do much to reduce still further the present small percentage of appeals.

STAFFING.

So far a number of schools have been unable to fill all vacancies on the staff with teachers possessing the classification required by regulations. This difficulty is partly due to the fact that the supply of teachers in the higher grades is comparatively small, and partly to the disinclination of teachers, especially those who are married, to face the expense of removal from one town to another. Others, again, who have not completed their University work elect to remain in a large centre rather than seek promotion in some smaller town where they will have no opportunity of attending University lectures. The difficulty is to some extent inevitable during the early years of a new grading scheme; and as teachers complete the service necessary for the higher grades the number available will naturally increase. The provision by means of which teachers of exceptional merit may pass more rapidly through the various grades should also increase the supply. Since, for the reasons above indicated, schools in the smaller towns are chiefly affected, the situation might be relieved by offering more inducement to teachers to seek employment in these schools by granting a bonus, or by paying reasonable transfer expenses where such transfer is approved by the Department. The need for economy, however, is a serious obstacle in the way of this proposal, as, indeed, of any that involves increased expenditure. The grading-system has occasionally been condemned by reason of this difficulty in staffing, but, though teachers from time to time suggest modifications, the general feeling appears to be favourable towards it, as offering a definite prospect of promotion and a fairly clear view of ultimate possibilities. The lack of this view was one of the strongest reasons which formerly induced teachers to take up teaching temporarily and leave it as soon as possible for other professions. It was unfortunate that so shortly after the new scheme was launched financial stress seriously hindered its further progress, but the same stress has naturally reacted upon other professions, and in that way increased the supply of teachers. There is reason to hope that in normal times the salaries now offered for the higher positions will be sufficient to induce a large number of these teachers to adopt teaching as their life's work.

TRAINING OF TEACHERS.

Reference has previously been made in these reports to the need of training for secondary teachers. The position has not materially altered, and teachers of high academic qualifications but without teaching experience must frequently be placed in charge of junior classes. The effect upon pupils who leave highly trained and experienced teachers to begin their secondary work under such conditions is often apparent throughout their whole course. On the other hand, a certain number of applicants for grading have already passed through a training college, and it is desirable, as soon as the supply is sufficient, to admit no teacher to the secondary schools who is without training or experience. Valuable work of this character has already been accomplished in some of the larger schools where heads of departments have been appointed. These have arranged schemes of work, suggested methods of treatment, and criticized and directed the work of junior teachers.

TEACHERS' ASSOCIATIONS.

In May, 1921, the Secondary Schools Association and the Secondary Schools Assistants' Association decided to amalgamate. Hitherto Principals and assistants have, for the most part, met in separate bodies for the discussion of various matters connected with secondary education. In future they will meet annually in one association to deliberate upon topics of common interest. The change will make for closer co-operation between Principals and staffs, and consequent unity of effort in the cause of education. The Inspectors welcomed the invitation to be present at both conferences as a valuable opportunity of hearing the views of representative teachers.

GENERAL.

The improvement in the quality of teaching mentioned in the last report has been steadily maintained. Teachers, on the whole, display a growing interest in educational reform, and a readiness to discuss the comparative values of various methods of instruction. Meetings of the staff or of groups of teachers are held in most schools, in order to secure co-ordination and uniformity of teaching. While it is unnecessary to review what has already been given in inspection reports, certain features are worthy of special notice.

The tendency in most schools is to define more clearly the various courses of work open to the pupils, so that those who are not preparing to enter the professions or to take up University work may have a complete course suited to their needs and capable of accomplishment within the period

during which they remain at school. As a consequence the study of Latin is being more closely restricted to those who require it for special examinations. This is specially noticeable in girls' schools, and in some schools it has practically disappeared from the curriculum. In such cases it is desirable to include translations of Greek and Latin authors in the literature under study, and to devote sufficient time to French to allow it to be dealt with thoroughly enough in all branches, including oral work, grammar, and translation, to compensate for the elimination of the study of the dead languages. A small proportion of the pupils take no foreign language, and give the time to English, commercial subjects, agriculture, and woodwork. The number of pupils who fail after two years to reach a standard sufficient to justify the continuance of their free places suggests that they should concentrate upon a more restricted syllabus. There are still, however, parents who believe that the exclusion of Latin from a pupil's studies is an unjustifiable deprivation, and consequently the subject is often substituted for others more suited to his natural aptitude and ability, as well as to the length of time he is likely to remain in a secondary school.

CONCLUSION.

The tone of the secondary schools is excellent, and discipline is maintained with little or no show of force. The prefect system is used in most schools, and in one much of the discipline is entrusted to a School Council under the guidance of the Principal. A feature worthy of special commendation is the large amount of time voluntarily given by teachers to organized games, school clubs, and the various institutions which make for character-building as well as for the rational employment of leisure time.

J. DRUMMOND, }
E. J. PARR, } Inspectors of Secondary Schools.

The Director of Education, Wellington.

3. DETAILED TABLES, ETC.

PERSONNEL OF FULL-TIME STAFFS OF SECONDARY SCHOOLS AS AT 31ST DECEMBER, 1921.

Whangarei High School.—Messrs. R. Lupton; H. E. G. Smith; W. A. Given, M.A.; H. E. Quinn, M.A.; D. W. Fell, M.A.; Miss E. Haselden, M.A.; Mrs. E. Hollway, B.A.; Miss V. Clark-Walker, B.A.; Miss W. E. Lamb.

Auckland Boys' Grammar School.—Messrs. J. W. Tibbs, M.A.; H. J. D. Mahon, B.A.; J. K. Davis, M.A.; E. Caradus, B.Sc.; F. W. Gamble, M.A.; W. T. Foster, M.A.; P. A. Docherty, A.N.Z.I.A.; A. R. Gatland, B.A.; K. J. Dellow, M.A.; H. F. Brock, M.A.; W. Caradus, M.Sc.; G. S. Coldham, M.A.; W. J. Bishop, M.A.; J. L. I. Newhook; P. Drummond, B.A.; A. W. Short, B.A.; C. R. Jones, M.A.; J. H. Harvey, M.A.; J. A. Asher, B.A.; N. A. Winter, B.A.; H. C. Bourne, M.A.; J. W. Bennett; E. E. Bilkey; P. O. Veale, B.Sc.

Auckland Girls' Grammar School.—Misses W. Picken, M.A.; M. A. Dive, B.A.; F. Macdonald, B.A.; Mrs. S. Heap; Misses J. Uhlmann; K. V. Edgerley, M.A.; I. Robertson, M.A.; N. I. Maclean, M.A.; H. Woodhouse, M.A.; B. Macdiarmid, M.A.; G. McMullan, B.A.; C. L. F. Hull, M.A.; B. A. Jackson; D. E. Horton, M.A.; A. C. Tizard, M.A.; M. Macdonald, B.A.; E. M. Dickinson, M.A.; I. J. Paterson; D. Maclean, M.A.

Epsom Girls' Grammar School.—Misses A. C. Morrison, M.A.; F. I. Patterson, M.A.; H. Kirkbride, M.A.; A. L. Matches; M. E. Freeman, M.A.; L. Forbes; M. B. Esson, M.A.; M. C. Terry, M.Sc.; M. Barnett, B.A.; D. Holmden, M.A.; C. Dwyer, B.A.; B. B. Battersby, M.Sc.; B. Brendel, M.A.; J. C. S. Rudall, B.Sc.; L. G. Hutton.

Thames High School.—Messrs. R. E. Rudman, M.A., B.Sc.; W. H. Hoult, M.A.; J. L. Prussing; H. H. Marshall, B.A.; Misses G. H. Heward, M.A.; D. Bingham, M.A.; E. Wilcox.

Hamilton High School.—Messrs. E. Wilson, M.A.; W. Fraser, M.A.; H. Tait, B.A.; H. V. Searle, B.Sc.; R. R. McGregor; R. O. C. Marks, B.A.; G. F. Saunders, M.A.; S. E. Senior; Misses E. Campbell, M.A.; C. G. Harrison, B.A.; R. E. Rowlandson, B.A.; G. Wyatt; W. Barriball, B.A.; E. McMullan; M. D. Bishop.

New Plymouth Boys' High School.—Messrs. W. H. Moyes, M.A., B.Sc.; A. R. Ryder, M.A., B.Sc.; R. H. Rockel, M.A.; Miss J. McLeod, M.A.; Messrs. C. G. Bottrill, M.A.; A. W. Diprose, B.A.; J. W. Connell; A. J. Papps, B.A.; G. F. Bertrand; F. J. Eggleton; W. G. Wilkie.

New Plymouth Girls' High School.—Misses E. M. McIntosh, M.A., B.Sc.; G. A. Drew, M.A.; P. M. P. Clark, M.A.; J. H. Wilson, B.Sc.; J. M. Smith, B.A.; L. L. B. Sheat, M.A.

Wanganui Collegiate School.—Messrs. D. P. Marshall, M.A., D.Sc.; J. S. Bannister, M.A.; J. Allen, B.A.; F. H. Latham, M.A.; F. L. Peck; H. W. Austin, M.A.; C. H. Campbell; W. Jess, M.A.; J. J. S. Corner, B.A., B.Sc.; R. G. C. McNab, M.A.; G. F. McGrath, M.A.; R. A. W. Sutherland, M.Sc.; D. E. Thornton; F. F. Miles, M.A.

- Wanganui Girls' College*.—Misses C. M. Cruickshank, M.A.; S. E. Gifford, M.A.; J. R. Currie, M.A.; A. Blennerhasset, B.A.; A. M. Budd, M.A.; C. C. H. Roedel, M.A.; H. A. Bell, B.Sc. in H.Sc.; E. A. Harvey, B.A.; M. H. Treadwell, B.A.; C. Landreth, B.Sc. in H.Sc.
- Napier Boys' High School*.—Messrs. W. A. Armour, M.A., M.Sc.; N. R. Jacobsen, M.Sc.; W. Kerr, M.A.; H. H. Ward, M.A.; E. S. West, M.A.; C. H. Strack, B.A.; C. J. Bagley; R. B. Hardy.
- Napier Girls' High School*.—Misses V. M. Greig, M.A., M.Sc.; C. R. Kirk, B.A.; S. J. Hill; A. M. Anderson; J. O. Gillies; C. L. Cumming, M.A.; S. J. Robinson, M.A.
- Gisborne High School*.—Messrs. F. Foote, B.A.; W. P. Dunphy, B.A., B.Sc.; P. C. Edmondson, B.A.; T. P. Grist; G. T. Maunder, M.Sc.; C. M. Taylor; F. J. Wilkes, M.A.; Misses J. M. Brosnan, M.A.; J. Knapp, B.A.; J. A. Sandall; J. Stewart, M.A.; C. R. Walker.
- Dannevirke High School*.—Messrs. J. M. Summers, M.A.; H. Drees, M.A.; F. Heaton, M.A.; Misses B. M. Bell, M.A.; A. L. London, M.A.
- Palmerston North Boys' High School*.—Messrs. J. Murray, M.A.; J. A. Colquhoun, M.Sc.; W. P. Anderson, M.A.; J. J. Stevenson; H. J. Thompson, M.A.; G. A. Hansard; H. W. Kerr; R. T. Cole, B.A.; W. Randell; K. W. Low.
- Palmerston North Girls' High School*.—Misses C. B. Mills, M.A., B.Sc.; F. J. W. Hodges, M.A.; M. J. MacAulay, M.A.; C. M. Heine, B.A.; E. Billens, B.A.; W. S. Fraser, B.A.; K. L. Simkin, B.Sc. in H.Sc.
- Wellington Boys' College*.—Messrs. T. R. Cresswell, M.A.; A. Hine, B.A.; A. C. Gifford, M.A.; F. M. Renner, M.A.; T. Brodie, B.A.; H. B. Tomlinson, M.A.; W. Alexander; J. S. Lomas, B.A.; J. Hall, B.Sc.; R. H. Biggar, M.A.; G. W. Morice, M.A.; J. N. Millard, B.A.; E. J. D. Hercus, M.A.; A. E. Caddick, M.A.; H. T. M. Fathers, B.A.; W. F. C. Balham; J. R. Cuddie, M.A.; J. Thompson, M.A.; W. V. Jones; F. Joplin, B.A.; F. E. Thornton; T. E. Beard, B.A.; W. H. Stevens, B.A.; W. G. Harwood, B.A.; A. Jackson, B.A.; G. G. Aitken, B.A.; P. Ruston; E. Espiner, B.A.; E. C. Wiren.
- Wellington Girls' College*.—Misses M. J. McLean, M.A.; A. M. Batham, B.A.; E. A. Newman, M.A.; E. M. Rainforth, B.A.; F. E. Kershaw, M.A.; E. M. Johnston, M.A.; E. Williams, B.A.; R. Collins, B.A.; Mrs. C. E. Wood, M.A.; Misses O. Haddrell, M.A.; N. E. Coad, M.A.; E. M. Lynch, M.A.; E. J. Cornish, B.Sc.; A. F. Marsdon; E. Martin, B.A.; E. Mackay; H. Blacker, B.A.; M. A. Pigott, B.Sc.; M. B. Turner, B.A.; C. Tsheremissinoff, B.A.; K. Mackenzie; G. F. S. Marshall, B.Sc.; D. McCartney, M.A.; D. Johnstone, B.A.; J. I. Stewart, B.A.; J. Mackenzie, M.A.; A. Pope, B.Sc.; A. Sewell, B.A.; Mrs. Hursthouse. Lower Department—Misses A. Cocker, M.A.; L. Kershaw; K. Thomas; C. Warburton; M. Barber.
- Marlborough High School*.—Dr. J. Innes, M.A.; Messrs. H. Robson, M.A.; S. I. Jones, B.A.; C. J. R. Price, B.A.; Misses E. M. Allen, M.A.; E. M. Piggott, M.A.; M. E. Virtue, B.A.
- Nelson Boys' College*.—Messrs. H. L. Fowler, M.A.; C. H. Broad, B.A.; J. G. McKay, B.A.; F. L. Tuck, B.Sc.; E. A. Watkin; T. J. Morrow, M.A.; C. P. Worley; E. H. Severne; V. E. Kerr; H. P. Isaac.
- Nelson Girls' College*.—Misses M. Lorimer, M.A.; M. McEachen, M.A.; A. Eastwood, M.A.; N. G. Isaac, M.A.; L. G. Hale, M.A.; R. Ray, M.A.; R. Kurston, B.A.; C. Robinson, M.A.; J. McLeod. Lower Department—Misses G. O'Brien; K. H. Satchell.
- Christchurch Boys' High School*.—Messrs. G. Lancaster, M.A.; R. M. Laing, M.A., B.Sc.; R. J. Thompson, B.A.; H. P. Kidson, M.A., B.Sc.; J. R. Montgomery, M.A.; D. Arnott, M.A.; A. Merton; A. G. Thompson; R. de B. Adamson, B.Sc.; J. H. E. Schroder, M.A.; L. J. O'Connell, B.A.; R. V. de R. Worker, B.A.; H. S. Baverstock, M.A.; A. A. McLachlan, B.A.; A. F. McArthur; H. W. Gourlay; L. B. Quartermain, M.A.; H. E. Dyer, M.Sc.; A. W. Page, M.A.; J. M. Stewart, M.A.; H. V. Rowe, M.A.
- Christchurch Girls' High School*.—Misses M. V. Gibson, M.A.; K. Gresson, M.A.; L. Bing, B.A.; G. Greenstreet, B.A.; E. B. Baxter, M.A.; M. E. Sims, M.A.; A. J. McKee; D. Bone; E. R. Edwards, B.A.; A. I. Wilson, M.A.; M. McLean, B.A.; N. Wagstaff, M.A.; C. M. Farrow, M.A.; L. Oldridge; H. Bullard; M. Hall; M. Merton, B.A.; Mrs. C. Young; Misses B. Gilman, B.Sc.; E. J. Hall, M.A.; M. Watson; J. Berkeley; H. Smith. Lower Department—Miss C. Glen.
- Christ's College*.—Messrs. E. C. Crosse, M.A.; A. E. Flower, M.A., M.Sc.; E. G. Hogg, M.A., F.R.A.S.; J. Monteath, B.A.; E. Jenkins, B.A.; P. Baines, B.A.; H. Hudson, B.A.; A. L. Rowe; J. F. O. White, B.A.; R. H. O'D. Davis; R. H. Evans; M. A. H. Fell; J. G. Denniston, B.A.; Rev. S. Parr, M.A.; Messrs. H. E. Solomon; G. Strack. Lower Department—Miss Musgrave; Messrs. A. G. Gurnsey; J. D. H. Buchanan.
- Rangiora High School*.—Messrs. J. E. Strachan, M.A., B.Sc.; A. J. Ferguson, M.A.; G. C. Beattie, M.Sc.; A. L. Lockhart; Misses G. M. Turner, B.A.; P. L. Jull; M. Garrett.
- Ashburton High School*.—Messrs. W. F. Watters, B.A.; J. Stewart, M.A.; H. H. Allen, M.A.; A. S. Hogg, M.Sc.; T. Thomson; Misses M. F. Arnott, B.A.; K. A. McKeage, M.A.; M. Finlay, B.Sc. Lower Department—Miss I. Beaumont.
- Timaru Boys' High School*.—Messrs. W. Thomas, M.A.; A. G. Tait, B.A.; E. A. Cockroft, B.A.; D. Kemshed, M.A.; C. A. S. Hind; R. G. A. Sawell, M.A.; W. W. Horwell; N. Moore, B.A.; J. D. Salmond, M.A. Lower Department—Misses A. Aimers; F. E. Ronaldson; K. Hind.
- Timaru Girls' High School*.—Misses B. M. Watt, M.A.; E. A. King, M.A.; M. Ronaldson, B.A.; M. S. Watt, B.A.; M. W. Watson, B.A.; D. C. Hardcastle, M.A.; V. B. Dobie, B.A.
- Waitaki Boys' High School*.—Messrs. F. Milner, M.A.; M. K. McCulloch, M.A.; D. S. Chisholm, M.A.; C. M. Littlejohn, M.A., B.Sc.; W. M. Uttley, M.A.; H. T. Hall; P. W. Hargreaves; F. A. Crimp; C. Zimmerman; J. Dash; H. K. Sumpster; F. F. Cameron, B.A. Lower Department—Mr. D. F. Saxton.

Waitaki Girls' High School.—Misses J. B. Wilson, M.A.; D. M. Stewart, B.A.; E. E. A. Vickery, B.A.; D. C. Hunt, B.A.; F. L. Heward, B.Sc. in H.Sc.; M. Allan.

Otago Boys' High School.—Messrs. W. J. Morrell, M.A.; F. H. Campbell, M.A.; J. Williams, B.Sc.; W. J. Martyn, M.A.; J. Reid, B.A.; A. Watt, M.A.; H. W. Slater, M.A., B.Sc.; M. G. McInnes, B.A.; R. W. S. Botting; O. J. Begg, B.A.; G. S. Thomson, B.Sc.; A. C. Aitken, M.A.; A. J. Gillman; G. M. Robertson, B.A.; B. H. Howard, M.A.; E. M. Christie, B.Sc.; H. W. James, B.A.; F. M. Peake; T. J. L. Rantin, B.A.; M. Watt.

Otago Girls' High School.—Misses F. M. Allan, M.A.; F. Campbell, M.A.; M. N. Gellatly, M.A.; L. A. N. Downes, B.A.; Mrs. B. Kerr, M.A.; Misses H. K. Dalrymple, B.A.; L. S. Morton, B.A.; P. J. Jones, M.A.; A. M. Aitken, B.Sc.; E. M. Bruce, B.A.; W. Chapman, H.Sc. Dip.; J. H. Smith, B.A.; L. N. Dallaston, B.A.; E. M. Oddie; M. W. May, B.A.

Gore High School.—Messrs. J. Hunter, M.A.; G. Jobberns, M.A.; J. M. C. Boyne, M.A.; S. B. Dunn; Misses L. H. Fyfe, M.A.; M. L. Smith, M.A.; H. A. Henderson, M.A.; R. J. H. Douglas.

Southland Boys' High School.—Messrs. T. D. Pearce, M.A.; J. P. Dakin, B.A.; J. S. McGrath, B.A.; M. Alexander, M.Sc.; J. G. Anderson, M.Sc.; J. B. Mawson, M.A.; J. Flannery; J. L. Cameron; Miss J. R. Mackay.

Southland Girls' High School.—Misses M. H. M. King, M.A.; M. Samuel, M.A.; A. Watt, M.A.; S. Burt, M.A.; M. A. Steele; L. L. Lawson, B.A.; D. Lambeth, B.Sc.; E. Earwaker, M.A.; R. A. White, M.A.

TABLE K I.—AVERAGE ATTENDANCE AND ROLL (CLASSIFIED ACCORDING TO AGES) OF SECONDARY SCHOOLS (EXCLUSIVE OF LOWER DEPARTMENTS) AS IN DECEMBER, 1921.

School.	Average Attendance.	Roll Number, 31/12/21.	Roll Number, 1/3/21.	Under 13 Years.		13 to 14 Years.		14 to 15 Years.		15 to 16 Years.		16 to 17 Years.		Over 17 Years.		Total all Ages.	
				B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.
A. Secondary Schools.																	
Whangarei High School	194	204	218	..	4	6	29	24	40	34	32	20	8	7	113	91	
Auckland Boys' Grammar School ..	924	945	995	9	..	59	..	204	..	314	..	207	..	152	..	945	..
Auckland Girls' Grammar School ..	425	431	475	..	..	..	11	..	94	..	149	..	99	..	78	..	431
Auckland (Epsom) Girls' Grammar School	344	350	375	..	2	..	17	..	93	..	95	..	80	..	63	..	350
Thames High School	136	138	159	1	1	3	4	24	20	14	25	12	17	12	5	66	72
Hamilton High School	313	317	356	1	1	10	5	34	27	62	41	56	33	30	17	193	124
New Plymouth Boys' High School ..	258	238	262	..	..	17	..	52	..	71	..	53	..	45	..	238	..
New Plymouth Girls' High School ..	140	144	149	..	1	..	10	..	37	..	37	..	37	..	22	..	144
Wanganui Girls' College	213	215	238	..	2	..	9	..	43	..	80	..	48	..	33	..	215
Palmerston North Boys' High School	216	227	240	..	..	13	..	57	..	62	..	59	..	36	..	227	..
Palmerston North Girls' High School	138	140	155	..	1	..	13	..	38	..	45	..	32	..	11	..	140
Gisborne High School	265	263	292	1	..	16	8	30	33	50	44	41	22	11	7	149	114
Napier Boys' High School	176	182	192	2	..	5	..	42	..	48	..	41	..	44	..	182	..
Napier Girls' High School	153	162	174	..	..	..	14	..	31	..	49	..	42	..	26	..	162
Dannevirke High School	95	99	104	..	..	2	3	18	8	15	20	12	7	10	4	57	42
Wellington Boys' College	704	724	767	14	..	81	..	190	..	219	..	136	..	84	..	724	..
Wellington Girls' College	655	671	729	..	5	..	89	..	167	..	200	..	120	..	90	..	671
Marlborough High School	151	155	167	..	..	9	7	19	22	19	21	15	21	8	14	70	85
Nelson Boys' College	220	217	229	2	..	16	..	50	..	66	..	49	..	34	..	217	..
Nelson Girls' College	202	206	222	..	1	..	13	..	46	..	58	..	47	..	41	..	206
Christchurch Boys' High School	473	473	507	5	..	38	..	102	..	154	..	101	..	73	..	473	..
Christchurch Girls' High School	472	483	517	..	8	..	38	..	102	..	165	..	99	..	71	..	483
Rangiora High School	137	137	154	3	..	4	11	25	21	22	17	11	12	3	8	68	69
Ashburton High School	159	166	177	1	3	4	7	24	20	27	18	14	21	6	21	76	90
Timaru Boys' High School	196	200	211	1	..	12	..	37	..	63	..	51	..	36	..	200	..
Timaru Girls' High School	151	159	163	..	..	10	..	34	..	42	..	48	..	25	..	159	..
Waitaki Boys' High School	279	270	285	6	..	19	..	60	..	81	..	49	..	55	..	270	..
Waitaki Girls' High School	127	129	143	..	..	7	..	28	..	35	..	32	..	27	..	129	..
Otago Boys' High School	463	504	527	1	..	33	..	113	..	180	..	95	..	82	..	504	..
Otago Girls' High School	359	373	393	..	1	..	18	..	99	..	109	..	87	..	59	..	373
Gore High School	164	166	180	2	..	11	8	18	21	22	27	21	16	12	8	86	80
Southland Boys' High School ..	201	188	209	3	..	23	..	44	..	52	..	38	..	28	..	188	..
Southland Girls' High School ..	208	217	225	..	3	..	20	..	59	..	62	..	45	..	28	..	217
Totals	9,311	9,493	10,189	52	29	379	328	1,172	1,067	1,581	1,373	1,093	985	769	665	5,046	4,447
B. Endowed Schools.																	
Wanganui Collegiate School	223	216	245	3	..	10	..	32	..	66	..	48	..	57	..	216	..
Christ's College, Christchurch ..	327	321	331	37	..	36	..	88	..	71	..	51	..	38	..	321	..
Totals	550	537	576	40	..	46	..	120	..	137	..	99	..	95	..	537	..
Grand totals	9,861	10,030	10,765	92	29	425	328	1,292	1,067	1,718	1,373	1,192	985	864	665	5,583	4,447

TABLE K 2—CLASSIFICATION OF PUPILS ON THE ROLL IN SECONDARY SCHOOLS IN 1921 ACCORDING TO YEARS OF ATTENDANCE (EXCLUSIVE OF LOWER DEPARTMENTS).

School.	First Year.		Second Year.		Third Year.		Fourth Year.		Fifth Year.		Sixth Year.		Totals.		Grand Total.	
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.		
A. Secondary Schools.																
Whangarei High School	56	41	32	31	16	16	9	3	..	..	..	..	113	91	204
Auckland Boys' Grammar School	388	..	271	..	166	..	99	..	18	..	3	..	945	..	945	
Auckland Girls' Grammar School	..	160	..	129	..	84	..	46	..	11	..	1	..	431	431	
Auckland (Epsom) Girls' Grammar School	..	141	..	95	..	69	..	30	..	15	..	..	..	350	350
Thames High School	21	38	25	22	13	9	7	3	..	..	..	..	66	72	138
Hamilton High School	75	52	61	40	24	18	29	13	3	1	1	..	193	124	317	
New Plymouth Boys' High School	83	..	67	..	53	..	28	..	5	..	2	..	238	..	238	
New Plymouth Girls' High School	..	65	..	36	..	20	..	15	..	8	..	..	..	144	144
Wanganui Girls' College	..	73	..	79	..	30	..	16	..	11	..	6	..	215	215	
Palmerston North Boys' High School	85	..	78	..	41	..	12	..	10	..	1	..	227	..	227	
Palmerston North Girls' High School	..	82	..	32	..	17	..	7	..	2	..	..	..	140	140
Gisborne High School	71	68	36	27	30	15	10	3	2	1	..	..	149	114	263
Napier Boys' High School	63	..	53	..	34	..	18	..	13	..	1	..	182	..	182	
Napier Girls' High School	..	67	..	49	..	30	..	13	..	2	..	1	..	162	162	
Dannevirke High School	22	23	14	10	14	6	6	2	1	1	..	..	57	42	99
Wellington Boys' College	300	..	207	..	127	..	82	..	5	..	3	..	724	..	724	
Wellington Girls' College	..	286	..	167	..	127	..	64	..	22	..	5	..	671	671	
Marlborough High School	32	41	20	19	12	16	4	8	2	1	..	..	70	85	155
Nelson Boys' College	67	..	64	..	43	..	30	..	8	..	5	..	217	..	217	
Nelson Girls' College	..	79	..	56	..	27	..	31	..	12	..	1	..	206	206	
Christchurch Boys' High School	172	..	139	..	70	..	62	..	18	..	12	..	473	..	473	
Christchurch Girls' High School	..	195	..	137	..	89	..	44	..	15	..	3	..	483	483	
Rangiora High School	35	39	17	15	10	8	5	6	1	1	..	..	68	69	137
Ashburton High School	25	34	32	21	6	17	11	16	2	1	..	1	76	90	166	
Timaru Boys' High School	70	..	58	..	36	..	26	..	9	..	1	..	200	..	200	
Timaru Girls' High School	..	61	..	40	..	33	..	18	..	7	..	..	..	159	159
Waitaki Boys' High School	97	..	83	..	41	..	33	..	14	..	2	..	270	..	270	
Waitaki Girls' High School	..	45	..	39	..	25	..	15	..	5	..	..	..	129	129
Otago Boys' High School	196	..	156	..	90	..	51	..	9	..	2	..	504	..	504	
Otago Girls' High School	..	169	..	106	..	65	..	22	..	11	..	..	..	373	373
Gore High School	36	33	26	27	12	12	9	6	2	2	1	..	86	80	166	
Southland Boys' High School	71	..	52	..	33	..	20	..	12	..	..	..	188	..	188
Southland Girls' High School	..	85	..	59	..	43	..	28	..	..	..	2	..	217	217
Totals	..	1,965	1,877	1,491	1,236	871	776	551	409	134	129	34	20	5,046	4,447	9,493
B. Endowed Schools.																
Wanganui Collegiate School	77	..	62	..	38	..	22	..	14	..	3	..	216	..	216	
Christ's College, Christchurch	89	..	77	..	58	..	49	..	29	..	19	..	321	..	321	
Totals	..	166	..	139	..	96	..	71	..	43	..	22	..	537	..	537
Grand totals	..	2,131	1,877	1,630	1,236	967	776	622	409	177	129	56	20	5,583	4,447	10030

From these figures the following results relating to the length of time pupils remain at the secondary schools are obtained :—

		Boys.	Girls.
Percentage leaving at the end of the first year or during the second year	..	18.7	17.2
..	second	..	33.0
..	third	..	36.9
..	fourth	..	18.8
..	fifth	..	17.7
..	sixth	..	7.8
..	seventh	..	1.6
		100.0	100.0

The average length of stay of the boys is 2.82 years, and of the girls 2.70 years.

TABLE K 3A.—INCIDENTAL EXPENSES OF SECONDARY DEPARTMENTS, 1921.
Secondary-school Boards.

	Whangarei High School.	Auckland Grammar Schools.	Thames High School	Hamilton High School.	New Plymouth High Schools.	Wanganui Girls' College.	Palmerston North High Schools.	Napier High Schools.	Gisborne High School.	Dannevirke High School.	Wellington Colleges.	Marlborough High School.
Total cost ...	£ 621·63	£ 4,224·23	£ 499·59	£ 893·1	£ 976·62	£ 1,202·53	£ 1,301·9	£ 740·83	£ 541·66	£ 194·4	£ 3,487·96	£ 332·25
Cost per head	2·85	2·29	3·14	2·51	2·38	5·05	3·30	2·02	1·86	1·87	2·33	1·99

	Nelson Colleges.	Rangiora High School.	Christchurch Boys' High School.	Christchurch Girls' High School.	Ashburton High School.	Timaru High Schools.	Waitaki High Schools.	Otago High Schools.	Gore High School.	Southland High Schools.	Total.
Total cost ...	£ 1,324·47	£ 325·73	£ 1,553·62	£ 1,206·06	£ 422·17	£ 1,015·25	£ 1,120·01	£ 2,076·56	£ 530·08	£ 946·7	£ 25,541·41
Cost per head	2·94	2·12	3·06	2·33	2·38	2·70	2·62	2·26	2·94	2·18	2·54

TABLE K 4.—NUMBER OF PUPILS HOLDING FREE PLACES AND SCHOLARSHIPS IN SECONDARY SCHOOLS DURING THE LAST TERM, 1921.

School.	Number of Holders of Government Free Places.			National Scholarship-holders (included in Column 4).		Private and Foundation Scholarship and Bursary Holders (also included in Column 4).	Private Scholarship and Free-place Holders (not included in Column 4).
	Junior.	Senior.	Total.	Junior.	Senior.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

A. Secondary Schools.

Whangarei High School	145	38	183	4	5	1	1
Auckland Boys' Grammar School ..	619	246	865	47	23	10	5
Auckland Girls' Grammar School ..	284	118	402	20	14	2	1
Auckland (Epsom) Girls' Grammar School	223	98	321	16	3	1	..
Thames High School	92	31	123	7	1	..	..
Hamilton High School	206	86	292	10	5	3	1
New Plymouth Boys' High School ..	143	75	218	10	9	..	..
New Plymouth Girls' High School ..	90	40	130	3	7	..	..
Wanganui Girls' College	143	48	191	8	4	..	..
Dannevirke High School	60	30	90	4	1	..	..
Palmerston North Boys' High School ..	148	51	199	8	3	3	1
Palmerston North Girls' High School ..	104	22	126	4	1	1	..
Napier Boys' High School	101	60	161	6	..	1	..
Napier Girls' High School	102	39	141	4	3	..	..
Gisborne High School	181	46	227	7	5	..	..
Wellington Boys' College	159	500	659	38	21	11	6
Wellington Girls' College	451	177	628	24	7	3	1
Marlborough High School	98	38	136	2	1.	..	1
Nelson Boys' College	109	70	179	5	5	..	7
Nelson Girls' College	124	65	189	11	9	..	5
Rangiora High School	95	21	116	2	..	2	..
Christchurch Boys' High School	222	135	357	19	8	8	3
Christchurch Girls' High School	318	134	452	11	10	11	3
Ashburton High School	101	49	150	7	..	4	8
Timaru Boys' High School	63	111	174	11	9	..	..
Timaru Girls' High School	96	53	149	..	2	..	4
Waitaki Boys' High School	131	66	197	10	4	..	..
Waitaki Girls' High School	82	40	122	4	..	1	..
Otago Boys' High School	338	134	472	34	9	8	..
Otago Girls' High School	245	109	354	16	7	3	..
Gore High School	115	38	153	4	1	..	..
Southland Boys' High School	121	56	177	15	4	..	..
Southland Girls' High School	145	62	207	17	..	1	..

B. Endowed Schools.

Wanganui Collegiate School .. ..	..	..	..	..	1	..	8
Christ's College Grammar School ..	..	..	..	1	1	..	59
Totals	5,654	2,886	8,540	389	182	74	114

TABLE K 5.—DETAILS OF NATIONAL SCHOLARSHIPS HELD IN 1921.

Education District.	Total Number.			Number held at Secondary Schools.		Number held at District High Schools		Number held at Technical High Schools.		Number held at Private Registered Secondary Schools.		Number receiving Boarding-allowance (included in Total Number).	Number receiving Travelling-allowance (included in Total Number).
	Boys.	Girls.	Grand Totals.	Junior.	Senior.	Junior.	Senior.	Junior.	Senior.	Junior.	Senior.		
Auckland ..	109	75	184	104	51	12	1	7	..	6	3	37	23
Taranaki ..	26	14	40	13	16	8	..	1	2	..	..	17	..
Wanganui ..	20	22	42	20	8	4	1	6	2	1	..	16	3
Hawke's Bay ..	24	11	35	21	9	2	1	2	..	..	..	15	..
Wellington ..	64	33	97	64	29	1	..	..	..	2	1	10	16
Nelson ..	12	22	34	16	14	3	1	..	..	..	..	15	..
Canterbury ..	78	31	109	50	29	20	2	2	..	4	2	29	5
Otago ..	67	44	111	64	20	14	5	3	..	4	1	17	..
Southland ..	26	21	47	36	5	..	..	6	..	..	..	16	..
Totals ..	426	273	699	388	181	64	11	27	4	17	7	172	47

TABLE K 6.—PUPILS BOARDING AWAY FROM HOME TO ATTEND SECONDARY SCHOOLS AND LOWER DEPARTMENTS THEREOF.

School.	Secondary Departments.						Total.		Lower-department Pupils boarding at School Hostels.
	Boarding at School Hostels.		Boarding at Establishments approved by Principal.		Boarding privately.				
	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	
Whangarei High School	42	1	..	..	8	24	50	25	..
Auckland Boys' Grammar School .. .. .	..	..	24	..	63	..	87	..	..
Auckland Girls' Grammar School .. .. .	..	..	..	9	..	46	..	55	..
Auckland (Epsom) Girls' Grammar School .. .. .	..	..	..	21	..	26	..	47	..
Hamilton High School .. .. .	..	14	..	..	31	9	31	23	..
Thames High School .. .. .	..	..	..	..	4	3	4	3	..
New Plymouth Boys' High School	166	..	..	..	..	..	166	..	44
New Plymouth Girls' High School .. .. .	..	53	..	..	..	7	..	60	7
Wanganui Girls' College .. .. .	..	91	..	..	..	2	..	93	16
Wanganui Collegiate School	195	..	..	..	..	..	195	..	..
Palmerston North Boys' High School	33	..	2	..	12	..	47	..	..
Palmerston North Girls' High School .. .. .	..	..	..	..	..	30	..	30	..
Wellington Boys' College	59	..	6	..	..	..	65	..	..
Wellington Girls' College .. .. .	..	21	..	2	..	18	..	41	7
Dannevirke High School	12	..	..	..	4	4	16	4	..
Napier Boys' High School	48	..	..	..	2	..	50	..	19
Napier Girls' High School .. .. .	..	33	..	6	..	..	..	39	21
Gisborne High School	40	24	..	1	..	6	40	31	35
Marlborough High School .. .. .	..	..	..	..	5	11	5	11	..
Nelson Boys' College	78	..	..	..	5	..	83	..	19
Nelson Girls' College .. .. .	..	55	..	..	..	17	..	72	13
Rangiora High School	12	13	..	..	..	2	12	15	..
Christchurch Boys' High School	45	..	..	..	4	..	49	..	..
Christchurch Girls' High School .. .. .	..	42	..	..	..	29	..	71	3
Christ's College Grammar School	175	..	..	..	..	..	175	..	12
Ashburton High School	23	22	..	..	5	9	28	31	7
Timaru Boys' High School	80	..	..	..	3	..	83	..	26
Timaru Girls' High School .. .. .	..	28	..	12	..	..	..	40	..
Waitaki Boys' High School	164	..	..	..	13	..	177	..	35
Waitaki Girls' High School .. .. .	..	10	..	..	..	15	..	25	..
Otago Boys' High School	51	..	3	..	26	..	80	..	..
Otago Girls' High School .. .. .	..	..	..	2	..	41	..	43	..
Gore High School .. .. .	..	..	..	..	15	20	15	20	..
Southland Boys' High School .. .. .	..	..	5	..	19	..	24	..	..
Southland Girls' High School .. .. .	..	..	..	5	..	24	..	29	..
Totals	1,223	407	40	58	219	343	1,482	808	264

TABLE K 7.—RECEIPTS OF OPERATIVE SECONDARY SCHOOLS FOR THE YEAR 1921.

Secondary-school Boards.	From Endowments.				From the Government.				Loans raised and Interest on Investments.		Technical Classes Account.		Lower Departments Account.		Voluntary Contributions, Income from Property not Reserves, Sundries, Capitation for Manual Instruction.		Totals.		
	Income from Reserves vested in Board.		Income from Secondary-education Reserves.		Interest.		From the Government.				Tuition Fees.		Hostels Account.						
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			
Whangarei High School	312 6 0	242 15 5	..	..	3,000 0 0	3,139 5 4	626 5 0	271 0 0	2,341 13 9	..	94 9 0	10,027 14 6	..	..	94 9 0	10,027 14 6	
Auckland Grammar Schools	..	1,168 15 0	8,013 2 5	2,414 18 1	199 0	0 30	7,000 0 0	23,919 9 4	4,595 0 0	1,540 0 0	..	..	659 2 1	73,209 6 11	..	..	659 2 1	73,209 6 11
Thames High School	1,119 4 1	188 16 10	..	..	500 0 0	2,459 12 8	397 10 0	151 0 0	..	..	42 8 1	4,858 11 8	..	..	42 8 1	4,858 11 8	
Hamilton High School	52 0 0	397 1 10	..	..	7,522 12 0	4,710 15 0	890 0 0	293 1 0	745 16 6	..	362 16 3	14,974 2 7	..	..	362 16 3	14,974 2 7	
New Plymouth High Schools	956 18 10	1,423 12 2	..	..	4,543 7 9	7,540 18 5	1,020 0 0	494 3 4	14,781 2 6	..	396 1 3	32,644 8 9	..	..	396 1 3	32,644 8 9	
Wanganui Girls' College.	980 12 3	443 1 8	..	..	..	2,442 10 0	567 10 0	290 5 0	8,583 7 10	1,488 4 6	2,362 5 7	16,306 7 4	..	..	2,362 5 7	16,306 7 4	
Palmerston North High Schools	677 13 7	..	..	10,385 0 0	5,948 1 6	982 10 0	494 16 0	2,095 6 6	..	460 16 3	26,078 3 10	..	..	460 16 3	26,078 3 10	
Napier High Schools	299 5 0	1,168 5 7	168 0	0 0	96 10 0	5,831 19 3	912 11 5	523 0 2	8,010 16 6	1,574 19 0	3,267 9 10	21,867 10 2	..	..	3,267 9 10	21,867 10 2	
Gisborne High School	..	150 15 6	3,406 9 11	942 3 10	..	..	4,200 0 0	1,259 7 10	644 11 5	410 17 0	5,843 15 10	956 5 0	225 3 0	18,042 4 1	..	..	225 3 0	18,042 4 1
Dannevirke High School	435 9 11	..	..	630 0 0	2,083 9 2	260 0 0	88 3 4	..	..	130 4 5	3,630 0 2	..	..	130 4 5	3,630 0 2	
Wellington Colleges	..	10 0 0	8,496 3 7	2,385 2 4	148 16 3	3 3	3,577 1 9	17,578 16 10	3,472 10 0	1,302 9 4	6,058 18 11	652 13 3	717 9 6	44,400 1 9	..	..	717 9 6	44,400 1 9
Marlborough High School	400 0 0	130 11 4	..	..	..	2,694 5 7	417 10 0	190 5 6	..	..	52 9 0	3,895 5 0	..	..	52 9 0	3,895 5 0	
Nelson Colleges	1,124 10 0	485 4 8	..	..	4,651 19 3	7,372 17 4	1,125 0 0	757 18 0	10,370 5 5	988 17 6	458 9 0	22,990 13 11	..	..	458 9 0	22,990 13 11	
Rangiora High School	279 12 0	..	..	..	..	2,793 13 3	385 0 0	184 16 8	1,401 19 10	..	453 12 10	10,150 13 10	..	..	453 12 10	10,150 13 10	
Christchurch Boys' High School	6,857 0 11	..	..	..	..	8,301 16 5	1,267 10 0	433 0 0	2,143 15 0	..	336 1 5	19,551 7 9	..	..	336 1 5	19,551 7 9	
Christchurch Girls' High School	375 5 8	..	..	..	..	6,904 6 8	1,282 10 0	352 15 0	1,961 0 0	306 17 2	523 10 0	15,782 0 3	..	..	523 10 0	15,782 0 3	
Ashburton High School	1,087 13 0	..	..	..	76 16 4	2,893 12 8	442 10 0	73 12 2	2,004 4 4	190 17 0	196 10 6	7,010 16 0	..	..	196 10 6	7,010 16 0	
Waitaki High Schools	1,991 14 9	311 9 8	..	..	6,527 0 0	6,417 0 4	1,072 10 0	826 10 0	620 7 0	557 17 1	1,018 4 10	19,367 13 4	..	..	1,018 4 10	19,367 13 4	
Timaru High Schools	2,529 14 8	..	..	..	196 0 0	5,065 0 9	945 0 0	426 17 10	..	915 16 8	661 7 4	13,739 17 3	..	..	661 7 4	13,739 17 3	
Otago High Schools	3,045 11 4	617 2 7	..	..	6,177 11 3	12,581 15 7	2,287 10 0	584 13 4	..	..	1,014 8 1	26,308 12 2	..	..	1,014 8 1	26,308 12 2	
Gore High School	110 4 7	..	..	5,803 5 0	2,694 13 9	404 16 8	146 16 8	..	..	88 15 0	9,563 10 5	..	..	88 15 0	9,563 10 5	
Southland High Schools..	2,045 18 8	327 12 5	..	..	..	4,883 1 1	1,077 10 0	269 15 0	..	..	292 18 7	9,043 6 6	..	..	292 18 7	9,043 6 6	
Totals	..	1,329 10	643,373 3	112,701 6	6 515 16	392,662 19	1,139,516 8	925,075 13	1 10,105 15	466,962 9	11 3,811 12	2 5,393 18	9 8,179 2	13,814 11	10,423,442 8 2	13,814 11	10,423,442 8 2

TABLE K 9.—BALANCES AND OTHER ASSETS AND LIABILITIES OF OPERATIVE SECONDARY SCHOOLS AS AT 31ST DECEMBER, 1921.

Secondary Schools.	Balance, 1st January, 1921.			Assets.			Liabilities.			Balance, 31st December, 1921.													
	£ s. d.			Amounts owing to Board.			Overdrafts and Loans.				Other Liabilities.												
				£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.							
Whangarei High School	Dr.	6,918	19	7	24	15	4	5,046	0	0	5,070	15	4	7,193	5	4	Dr.	2,122	10	0			
Auckland Grammar Schools	Cr.	1,732	16	11	5,000	0	0	6,023	8	6	11,023	8	6	2,450	9	3	Cr.	8,572	19	3			
Thames High School	Dr.	4,317	14	11	207	17	2	619	0	7	826	17	9	7,047	4	10	Dr.	6,250	7	1			
Hamilton High School	Cr.	538	17	8	231	18	6	277	4	7	509	3	1	129	2	3	Cr.	380	0	10			
New Plymouth High Schools	Dr.	11,846	16	4	944	14	8	1,339	8	11	2,284	3	7	2,043	12	3	Dr.	10,631	4	2			
Wanganui Girls' College	Dr.	221	3	3	2,348	2	8	4,206	3	1	6,554	5	9	3,949	6	3	Cr.	2,634	19	6			
Palmerston North High Schools	Dr.	2,043	2	9	150	0	1	1,461	11	4	1,611	11	4	3,538	5	4	Dr.	1,926	14	0			
Napier High Schools	Cr.	6,545	1	8	3,931	5	9	464	4	11	4,395	10	8	669	10	5	Cr.	3,726	0	3			
Gisborne High School	Dr.	7,427	3	10	0	1	4	1,751	4	10	1,751	4	10	391	18	6	Dr.	6,471	3	5			
Dannevirke High School	Dr.	344	19	1	0	1	4	168	15	0	168	16	4	389	7	1	Dr.	220	10	9			
Wellington Colleges	Dr.	7,668	19	9	358	5	8	52	13	1	Figures not available.						700	0	0	Dr.	289	1	3
Marlborough High School	Cr.	125	7	3	5,220	5	0	1,531	5	9	6,751	10	9	5,148	10	0	Dr.	8,088	17	0			
Nelson Colleges	Cr.	504	14	7	Figures not available.						29,385	6	2	Dr.	28,210	8	11
Rangiora High School	Dr.	1,528	6	6	..	..	..	438	15	7	1,174	17	3	26,625	11	3	Dr.	6,725	0	5
Christchurch Boys' High School	Dr.	29,651	7	7	39	11	7	526	2	11	438	15	7	7,163	16	0	Dr.	5,876	7	2			
Christchurch Girls' High School	Dr.	473	1	6	..	..	..	1,279	2	3	1,279	2	3	6,000	0	0	Dr.	11,398	8	4
Ashburton High School	Dr.	6,912	8	9	..	..	..	2,739	13	0	5,166	2	3	11,318	2	11	Dr.	10,119	6	1
Timaru High Schools	Dr.	9,663	3	6	..	..	..	427	18	11	910	15	8	4,669	0	2	Cr.	497	2	1
Waitaki High Schools	Cr.	3,829	13	3	2,426	9	3	2,739	13	0	427	18	11	6,225	18	8	Dr.	551	3	11			
Otago High Schools	Dr.	2,638	0	7	482	16	4	1,572	5	1	2,609	17	8	..	..	..	Dr.	5,866	7	4
Gore High School	Cr.	61	1	4	1,037	12	7	1,099	2	5	9,177	11	11	..	..	..	Cr.	324	3	9
Southland High Schools	Cr.	8,566	11	3	8,078	9	6	..	..	..	..	..	..	..	..	..	Cr.	9,108	7	0
Totals	Dr.	69,530	0	9	30,482	5	4	32,198	18	0	62,681	3	4	95,382	2	11	Dr.	67,624	4	11			

TABLE K 10.—SHOWING DISTRIBUTION BY THE GOVERNMENT OF RESERVES REVENUE TO SECONDARY SCHOOLS FOR THE YEAR 1921.

Provincial District.	Revenue received.	Distribution of Revenue.	
		Secondary Schools receiving Payments	Amount paid to each School.
	£ s. d.		£ s. d.
Auckland	2,385 14 0	Whangarei High School	174 2 11
		Auckland Boys' and Girls' Grammar Schools ..	1,717 14 2
		Thames High School	159 16 10
		Hamilton High School	334 0 1
Taranaki	1,067 8 2	New Plymouth High Schools	1,067 8 2
Wellington	2,531 13 8	Wellington Colleges	1,726 12 1
		Wanganui Girls' College	331 13 0
		Palmerston North High Schools	473 8 7
Hawke's Bay	1,751 7 8	Gisborne High School	667 5 7
		Napier High Schools	812 12 8
		Dannevirke High School	271 9 5
Marlborough	91 14 10	Marlborough High School	91 14 10
Nelson	545 6 9	Nelson Colleges	545 6 9
Westland	483 4 0	Greymouth High School	266 4 10
		Hokitika High School	216 19 2
Otago	1,101 2 4	Otago Boys' and Girls' High Schools	498 15 11
		Waitaki High Schools	253 5 3
		Gore High School	89 4 1
		Southland Boys' and Girls' High Schools ..	259 17 1
Total	9,957 11 5	Total	9,957 11 5

TABLE K 11.—LOWER DEPARTMENTS OF SECONDARY SCHOOLS, 1921.—AVERAGE ATTENDANCE, ROLL, CLASSIFICATION, AND STAFF.

School.	Average Attendance, 1921.	Roll Number, 1921.		Classification according to Standards.														Totals.		Number of Teachers on Staff.	
		Boys.	Girls.	Class P.		S1.		S2.		S3.		S4.		S5.		S6.		Totals.		M.	F.
				B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.		
New Plymouth Boys' High School ..	95	100	..	2	..	10	..	9	..	10	..	14	..	16	..	39	..	100	..	1	2
New Plymouth Girls' High School ..	38	..	42	..	..	..	..	..	..	..	..	7	..	8	..	11	..	16	..	42	..
Wanganui Girls' College ..	42	..	55	..	..	..	..	..	..	1	..	8	..	9	..	19	..	18	..	55	..
Gisborne High School ..	63	44	26	..	..	..	..	..	..	..	..	11	3	14	13	19	10	44	26	2	..
Napier Boys' High School ..	60	65	..	..	..	..	..	2	..	9	..	10	..	14	..	30	..	65	..	..	2
Napier Girls' High School ..	57	..	62	..	1	..	4	..	6	..	3	..	8	..	20	..	20	..	62	..	2
Wellington Girls' College ..	62	3	65	3	14	..	..	2	..	14	..	13	..	5	..	17	3	65	..	4	..
Nelson Boys' College ..	31	33	..	..	..	..	..	..	..	..	..	2	..	11	..	20	..	33	..	1	..
Nelson Girls' College ..	53	..	59	..	..	..	..	..	5	..	14	..	9	..	11	..	20	..	59	..	2
Christchurch Girls' High School ..	25	..	26	..	..	..	..	..	..	..	..	..	2	..	12	..	12	..	26	..	1
Ashburton High School ..	20	14	6	..	..	4	2	..	1	..	1	1	3	..	5	2	14	6	..	1	..
Timaru Boys' High School ..	68	73	..	5	..	6	..	8	..	7	..	14	..	13	..	20	..	73	..	3	..
Waitaki Boys' High School ..	36	38	..	..	..	2	..	..	..	5	..	4	..	9	..	18	..	38	..	1	..
Totals	650	370	341	10	15	22	6	19	15	32	46	56	53	80	91	151	115	370	341	5	21
Christ's College, Christchurch ..	60	63	..	..	..	1	..	7	..	7	..	19	..	21	..	8	..	63	..	2	1
Grand totals	710	433	341	10	15	23	6	26	15	39	46	75	53	101	91	159	115	433	341	7	22

TABLE K 12.—LIST OF SECONDARY SCHOOLS INCORPORATED OR ENDOWED.

Name.	Act of Incorporation or Institution.	Remarks.
*Whangarei High School	1878, No. 63, Local ..	Act may be repealed by <i>Gazette</i> notice under Act of 1885, No. 30.
*Auckland Grammar School	1899, No. 11, Local.	
*Auckland Girls' Grammar School ..	1906, No. 18, Local.	
*Hamilton High School	1908, No. 52, section 94.	
*Thames High School	1878, No. 54, Local.	
*New Plymouth High School	1889, No. 2, Local.	Endowment, Reg. I, fol. 52. See also D.—16, 1866, p. 9.
*Wanganui Girls' College	1878, No. 42, Local.	
Wanganui Collegiate School	[Nil]	
*Palmerston North High Schools ..	1904, No. 20, section 88.	
†Wellington College and Girls' High School	1887, No. 17, Local.	
*Dannevirke High School	1904, No. 20, section 88.	Not in operation.
*Napier High Schools	1882, No. 11, Local.	
*Gisborne High School	1885, No. 8, Local.	
*Marlborough High School	1899, No. 27, Local.	
*Nelson College	1858, No. 38, and 1882, No. 15, Local.	
Greymouth High School	1883, No. 21, Local ..	Not in operation.
Hokitika High School	1883, No. 7, Local ..	
*Rangiora High School	1881, No. 15, Local.	Under management of Canterbury College.
†Christchurch Boys' High School ..	1878, No. 30, Local ..	
†Christchurch Girls' High School ..	[Nil]	
Christ's College Grammar School ..	Canterbury Ordinance, 1855	Under management of Canterbury College. Endowment, <i>Gazette</i> , 1878, Vol. i, p. 131. A department of Christ's College, Canterbury.
Akaroa High School	1881, No. 16, Local ..	Not in operation.
*Ashburton High School	1878, No. 49, Local ..	
*Timaru High School	1878, No. 26, Local.	Not in operation.
Waimate High School	1883, No. 19, Local ..	
*Waitaki High Schools	1878, No. 18, Local.	
*Otago Boys' and Girls' High Schools ..	1877, No. 52, Local.	
*Gore High School	1904, No. 20, section 88	
*Southland Boys' and Girls' High Schools	1877, No. 82, Local.	

* For scheme of control see *New Zealand Gazette* No. 85, 1915. † For scheme of control see *New Zealand Gazette* No. 33, 1920
† For scheme of control see *New Zealand Gazette* No. 61, 1916.

TABLE L 1.—SCHOOL ATTENDANCE AT SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS FOR 1921.

Education District.	Number of Schools.	Roll Number at 31st December.						Mean of Average Weekly Roll of Four Quarters.			Mean of Average Attend- ance of Four Quarters.		
		Total Roll.	Number under 13 Years.	Number between 13 and 14 Years.	Number between 14 and 15 Years.	Number between 15 and 16 Years.	Number over 16 Years.	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Auckland	13	463	5	59	136	150	113	244	254	498	225	232	457
Taranaki .. ..	..	..	..	..	..	..	..	69	65	134	64	60	124
Wanganui	5	92	2	12	28	32	18	69	72	141	64	63	127
Hawke's Bay	4	125	2	24	26	38	35	109	111	220	101	104	205
Wellington	9	360	4	59	127	105	65	205	196	401	195	182	377
Nelson	4	182	4	28	66	51	33	92	108	200	85	99	184
Canterbury	13	639	7	69	168	226	169	338	370	708	316	339	655
Otago	9	315	2	31	86	110	86	149	182	331	139	172	311
Totals for 1921 ..	57	2,176	26	282	637	712	519	1,275	1,358	2,633	1,189	1,251	2,440
Totals for 1920 ..	59	2,157	..	..	..	..	..	1,218	1,325	2,543	1,101	1,185	2,286
Difference	—2	19	..	..	..	..	..	57	33	90	88	66	154

TABLE L 2.—SUBJECTS TAKEN BY PUPILS IN SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1921.

Subject.	Number of Pupils taking Subjects.		Percentage of Whole Number.	
	Boys.	Girls.	Boys.	Girls.
English and arithmetic	1,057	1,135	100	100
Geography, history and civics	1,042	1,122	98	99
Latin	356	275	34	24
French	679	791	64	70
Mathematics	1,034	1,045	98	92
Surveying and mensuration	8	..	1	..
Chemistry and physics	821	674	77	59
Botany	227	236	21	21
Agricultural science	685	254	65	22
Dairy-work	293	203	28	18
Hygiene	60	295	1	26
Domestic science .. ..	..	507	..	45
Needlework and cookery .. ..	..	668	..	59
Woodwork and metalwork	567	..	53	..
Laundry-work .. ..	..	15	..	1
Book-keeping and commercial work ..	152	175	14	15
Shorthand and typewriting	47	106	4	9
Drawing	125	111	11	9
Total number of pupils	1,057	1,135	100	100

TABLE L 3.—STAFFS AND AVERAGE ATTENDANCE OF SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1921.

NOTE.—In the column for "Position on Staff," (5), "H" means Head of a School, and "D" Assistant in the Secondary Department, "R" Relieving Assistant. In the case of the head teacher the addition to salary on account of the charge of the secondary department only is shown.

Two normal schools, although not district high schools, have secondary departments in accordance with the regulations for training colleges.

School.	Average Attendance, 1921.	Staff.			Annual Rate of Salary or Allowance at End of Year.
		Name of Teacher.	Academic Status and Classification.	Position on Staff.	
(1)	(2)	(3)	(4)	(5)	(6)
Auckland—					£ s. d.
Aratapu	13	Chappell, William	B.A., B	H.	30 0 0
		Smith, William G. S.	C	D.	330 0 0
Cambridge	34	Jones, Griffith R.	C	H.	30 0 0
		Meredith, Charles	C	D.	390 0 0
		de Lambert, Ethel G.	C	D.	270 0 0
Coromandel	13	Boden, William J.	B	H.	30 0 0
		Smith, Roy V. .. ..	..	D.	230 0 0
Dargaville	21	Davidson, George A.	D	H.	30 0 0
		Hill, William	D	D.	310 0 0
Matamata	38	Moore-Jones, Herbert J.	D	H.	30 0 0
		Watkins, Leslie A.	M.A., A	D.	320 0 0
		Hammond, Gladys M.	B.A., B	D.	270 0 0
Paeroa	38	Taylor, George H.	C	H.	30 0 0
		Wilks, Frank	B.A., B	D.	350 0 0
		Sutton, Winifred E. .. ..	..	D.	240 0 0
Rotorua	36	Lewins, William	B. Sc.	H.	30 0 0
		McHardie, Winifred E.	B.A., B	D.	340 0 0
		Menzies, Isobel J.	C	D.	260 0 0
Taumarunui	21	Tanner, Thomas B.	D	H.	30 0 0
		Casey, Ellen C.	M.A., B	D.	340 0 0
Tauranga	40	Walker, William R. C.	B.A., B	H.	30 0 0
		Gavey, Annie L.	C	D.	360 0 0
		White, Fergus G.	B	D.	270 0 0
Te Awamutu	52	Walker, Spenceley	B	H.	30 0 0
		Taylor, Fanny J.	B.A., B	D.	360 0 0
		Hately, Janet P.	C	D.	290 0 0
Te Kuiti	46	Carnachan, R.	C	H.	30 0 0
		Wilton, Elizabeth I.	B.A., B	D.	340 0 0
		Ross, Nellie	B.A., B	D.	300 0 0
Waihi	82	Gibson, Henry T. (ii)	C	H.	50 0 0
		French, Edna D.	B	D.	310 0 0
		Crossman, Mabel R.	B	D.	260 0 0
		Morrison, Margaret A.	C	D.	220 0 0
Whakatane	25	Snell, Edgar F.	C	H.	30 0 0
		Howes, Bernard H.	C	D.	350 0 0
Wanganui—					
Bull's	17	Gray, Joseph H.	D	H.	30 0 0
		Clemance, Herbert John	C	D.	310 0 0
Hunterville .. ..	..	Ironmonger, Edwin L.	D	H.	30 0 0
		McNiven, Jessie .. ..	..	D.	270 0 0
Marton	38	Bates, Frederick A.	M.A., A	H.	30 0 0
		Thomas, William W.	B.A., B	D.	400 0 0
		Lehndorf, Chloe R.	B.A., B	D.	300 0 0
Ohakune	14	Blyth, Thomas A.	D	H.	30 0 0
		Jamieson, Catherine	B.A., B	D.	300 0 0
Taihape	18	Hird, William E.	M.A., B	H.	30 0 0
		Hall, Percy H.	D	D.	380 0 0
		Daniell, James S. .. ..	..	R.	230 0 0
Hawke's Bay—					
Waipawa	50	Smith, William (iii)	B.A., B	H.	30 0 0
		Lockhart, John A.	B	D.	300 0 0
		Irvine-Smith, Fanny L.	M.A., B	D.	320 0 0
Waipukurau	31	Curd, Frank B.	B	H.	30 0 0
		Grace, Eleanor A.	C	D.	350 0 0
		Roy, Rubina Augusta	B.A., B	D.	260 0 0
Wairoa	19	Robson, John T.	C	H.	30 0 0
		Glover, Harold Edwin .. ..	..	D.	270 0 0
Woodville	32	Bagley, Benjamin	C	H.	30 0 0
		Tooman, Elizabeth	B.A., B	D.	350 0 0
		Merrick, Francis S.	C	D.	350 0 0
Wellington—					
Carterton	44	Foss, Reginald J.	B	H.	30 0 0
		Colquhoun, Mary H.	B	D.	350 0 0
		Park, Jean G.	C	D.	300 0 0
Eketaihuna	47	Lynskey, James H.	B.A., B	H.	30 0 0
		Lazarus, Frances	C	D.	360 0 0
		Hind, Helen M.	B.A., B	D.	270 0 0
Greytown	20	Nightingale, Henry J.	M.A., A	H.	30 0 0
		Mather, Winifred M.	B.A., B	D.	270 0 0
Hutt	33	Tamblyn, Joseph	M.A., B	H.	30 0 0
		Sinclair, Mary A.	B.A., B	D.	390 0 0
		McKay, Sophia A.	C	D.	300 0 0
Levin	39	McIntyre, James	D	H.	30 0 0
		Rockel, Cecil F.	B	D.	380 0 0
		Armstrong, Beryle G.	B.A., B	D.	280 0 0
Martinborough	32	Edie, John K.	B	H.	30 0 0
		Dale, Annabella S.	B.A., B	D.	350 0 0
		Norman, Norah P.	M.A., A	D.	260 0 0
Masterton	100	Jackson, William H.	D	H.	50 0 0
		Bee, John G.	M.A., A	D.	410 0 0
		Brown, Alexandra M.	B.A., D	D.	340 0 0
		Sutherland, Olive R.	M.A., A	D.	300 0 0
		Duley, Edith L.	D	D.	230 0 0
Pahiatua	27	Chatwin, George W.	C	H.	30 0 0
		Edmed, Mildred C.	C	D.	320 0 0

TABLE L 3.—STAFFS AND AVERAGE ATTENDANCE OF SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1921
—continued.

School.	Average Attendance, 1921.	Staff.			Annual Rate of Salary or Allowance at End of Year.
		Name of Teacher.	Academic Status and Classification.	Position on Staff.	
(1)	(2)	(3)	(4)	(5)	(6)
Wellington—continued.					£ s. d.
Petone	39	Bedingsfield, Douglas S. ..	B.A., B	H.	30 0 0
		McLeod, David ..	M.A., B.Sc., B	D.	360 0 0
		Denham, Fanny R. (Mrs.) ..	M.A., B	D.	320 0 0
Nelson—					
Motueka	31	Douglas, Arthur ..	C	H.	30 0 0
		Dunn, Annie ..	B.A., B	D.	320 0 0
		Cowin, Robert A. ..	..	R.	166 0 0
Reefton	35	Rumbold, William A. ..	C	H.	30 0 0
		Hopkirk, Susan M. ..	B.A., B	D.	340 0 0
		McBeth, Helen A. ..	D	D.	260 0 0
Takaka Lower	10	Hiddleston, John F. C. ..	C	H.	30 0 0
		Bruce, Violet M. ..	B.Sc. in H.Sc., B	D.	290 0 0
Westport	109	Harkness, James H. ..	B.A., B	H.	50 0 0
		Dale, Margaret J. ..	M.A., B	D.	390 0 0
		Hoare, Brian L. ..	..	D.	340 0 0
		Watson, John ..	C	D.	290 0 0
		Dale, Daniel ..	..	D.	230 0 0
Canterbury—					
Akaroa	26	Hall, Charles ..	C	H.	30 0 0
		Farnie, Violet C. ..	M.A., A	D.	340 0 0
Christchurch West ..	214	Waller, Francis D. ..	B.A., B	H.	50 0 0
		Allard, Charles W. ..	B	D.	450 0 0
		Barrell, Arthur F. ..	M.A., A	D.	440 0 0
		Mayne, Arthur J. ..	M.A., B	D.	360 0 0
		Finlayson, Annie C. ..	M.A., A	D.	350 0 0
		Reece, Marion (ii) ..	B.A., B	D.	320 0 0
		Marriott, Gladys E. ..	B.A., B	D.	300 0 0
		Mayne, Helga M. ..	C	D.	290 0 0
		Vallance, Nellie M. ..	C	D.	280 0 0
Geraldine	37	Collins, Charles F. ..	C	H.	30 0 0
		Farnie, Dorothy C. ..	M.A., B	D.	350 0 0
		Farnie, Winifred ..	..	D.	230 0 0
Greymouth	80	Allison, Herbert H. ..	C	H.	50 0 0
		Scott, Walter R. ..	B.A., A	D.	390 0 0
		Farnell, Daisy A. (Mrs.) ..	B.A., B	D.	280 0 0
		McKenzie, Gordon M. ..	C	D.	220 0 0
Hokitika	57	Irvine, Thomas ..	M.A., A	H.	50 0 0
		Niven, James ..	M.A., M.Sc., A	D.	350 0 0
		Grant, Charles G. ..	C	R.	170 0 0
		Stirling, Catherine A. G. ..	..	R.	140 0 0
Kaikoura Town	9	Wilson, Henry L. ..	B	H.	30 0 0
		Reynolds, Mary C. ..	M.A., B	D.	310 0 0
Lyttelton	22	Walker, Joseph W. A. ..	C	H.	30 0 0
		Moyle, Mary A. ..	B.A., B	D.	340 0 0
Normal	44	Aschman, Christopher T. ..	C	H.	..
		Irwin, James ..	M.A., A	D.	490 0 0
		Osborn, Mabel E. ..	B.A., B	D.	320 0 0
Oxford East	14	Watson, Lancelot ..	C	H.	30 0 0
		Gunn, Hellen C. W. ..	B.A., B	D.	270 0 0
Pleasant Point	21	Garton, Wilfred W. ..	M.A., A	H.	30 0 0
		Struthers, Susan B. ..	B	D.	320 0 0
Southbridge	17	Hutton, James ..	M.A., LL.B., B	H.	30 0 0
		Wills, Kathleen P. ..	B.A., B	D.	350 0 0
Temuka	37	Methven, James ..	B.A., B	H.	30 0 0
		Mills, Mary McM. ..	M.A., Lic.	D.	310 0 0
		Fowler, Martin ..	..	R.	170 0 0
Waimate .. .. .	..	Brunton, John ..	M.A., B	H.	50 0 0
		Laing, Thomas M. M. ..	B.A., B	D.	400 0 0
		Olliver, Margaret F. ..	M.A., M.Sc., A	D.	340 0 0
		Borrie, Margaret A. ..	B.A., B.Sc. in H.Sc., B	D.	270 0 0
Otago—					
Alexandra	36	McLean, Alexander ..	C	H.	30 0 0
		Holmes, Mary ..	B	D.	320 0 0
		Stokes, Gertrude M. E. ..	B	D.	260 0 0
Balclutha	61	Nicolson, John McN. ..	C	H.	50 0 0
		Paterson, Janet ..	M.A., B	D.	380 0 0
		Turner, Malcolm F. ..	B	D.	260 0 0
		Anderson, Renata V. ..	C	D.	250 0 0
Lawrence	31	Harrison, Wilkinson ..	M.A., A	H.	30 0 0
		Nelson, Alexander P. ..	M.A., B	D.	300 0 0
		Willocks, Ada M. R. ..	B	D.	280 0 0
Mosgiel	12	Jack, James A. ..	B	H.	30 0 0
		Bressey, Florence F. ..	M.A., A	D.	360 0 0
Normal	45	McElrea, William ..	B.E., B	H.	..
		Stewart, Charles A. ..	M.A., A	D.	480 0 0
		Kenyon, Helen McG. ..	B.A., B	D.	330 0 0
Palmerston	23	Rutherford, John R. ..	M.A., A	H.	30 0 0
		Burn, David W. M. ..	M.A., B	D.	400 0 0
Port Chalmers	40	Booth, George F. ..	B.A., B	H.	30 0 0
		Sinclair, Agnes ..	C	D.	350 0 0
		Smith, Phyllis M. ..	C	D.	270 0 0
Tapanui	26	Mackie, William W. ..	C	H.	30 0 0
		Buchan, James W. ..	..	D.	270 0 0
Tokomairiro, Milton ..	36	Bowie, John ..	B.A., B	H.	30 0 0
		Clapperton, Catherine ..	B.A., B	D.	350 0 0
		Yardley, Mary H. ..	M.A., A	D.	230 0 0
					£35,566 0 0

4. STATEMENTS OF RECEIPTS AND PAYMENTS, AND OF AMOUNTS DUE TO BOARDS AND LIABILITIES, OF GOVERNING BODIES OF SECONDARY SCHOOLS.

WHANGAREI HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Balance, 31st December, 1920 ..	£	s. d.	Proportion of office salaries ..	£	s. d.
Current income from reserves vested in Board ..	31	1 7	Proportion of office expenses ..	25	0 0
Revenue from secondary-education reserves ..	312	6 0	Survey and valuation fee, insurance, and rates ..	10	0 0
	242	15 5	Transfers to—	89	19 6
			New Building Account (law-costs) ..	9	4 10
			General Account (repairs to buildings)	227	6 6
			General Account (balances, &c.) ..	99	18 6
			Balance, 31st December, 1921 ..	124	13 8
	£586	3 0		£586	3 0
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Balance, 31st December, 1920 ..	75	10 0	Purchase of site ..	3,000	0 0
Government grant for purchase of site for boys' school and hostel ..	3,000	0 0	Law-costs ..	9	4 10
Transfer from Endowments Account ..	9	4 10	Balance, 31st December, 1921 ..	75	10 0
	£3,084	14 10		£3,084	14 10
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees ..	2,019	7 6	Balance, 31st December, 1920 ..	362	7 8
Government grant, additions to hostel ..	300	0 0	Proportion of office expenses ..	10	0 0
Hostel games and sports subscriptions ..	22	6 3	Provisions ..	1,197	8 1
Balance, 31st December, 1921 ..	374	17 9	Fuel, light, &c. ..	129	6 3
			Wages of matron and staff ..	450	2 8
			Furniture, utensils, &c. ..	195	9 5
			Repairs to buildings and additions ..	300	0 0
			Insurance, rates, interest, &c. ..	26	16 11
			Other expenses ..	14	19 6
			Refund of boarding-fee ..	8	0 0
			Sports and games ..	22	1 0
	£2,716	11 6		£2,716	11 6
TECHNICAL INSTRUCTION ACCOUNT :—			TECHNICAL INSTRUCTION ACCOUNT :—		
Balance, 31st December, 1920 ..	2	2 0	Balance, 31st December, 1921 ..	2	2 0
	£2	2 0		£2	2 0
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Balance, 31st December, 1920 ..	213	18 1	Teachers' salaries and allowances ..	3,460	0 0
Government payment for salaries of teachers ..	3,139	5 4	Incidental expenses ..	621	12 8
Government payment for incidental expenses ..	626	5 0	Scholarships and bursaries ..	22	0 0
Government capitation for classes for manual instruction ..	61	4 0	Maintenance of buildings ..	227	6 6
School fees ..	271	0 0	Interest on overdraft incurred on this account ..	1	18 6
Voluntary contributions for general purposes (not new buildings) ..	1	0 0	Manual-instruction classes ..	61	4 0
Kerr's scholarship ..	32	5 0	Balances and accessories for agricultural and home-science instruction ..	99	18 6
Transfers from Endowments Account—			Refund of school fees ..	3	10 0
For buildings ..	227	6 6	Balance, 31st December, 1921 ..	174	12 3
For balances and accessories for agricultural and home-science instruction ..	99	18 6			
	£4,672	2 5		£4,672	2 5

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Sites, unpaid purchase-money ..	£	s. d.	Buildings and Sites Account—Boys' High	£	s. d.
Road across to school-site ..	7,000	0 0	School site, due from Government ..	5,000	0 0
Hostels Account—Water-supply rates ..	150	0 0	Rents ..	18	0 0
Secondary General Account—Cash over-banked ..	3	14 7	Boarding-fees ..	24	0 0
Water-supply rates ..	26	19 2	Secondary-school fees ..	4	0 0
Advertising ..	3	14 7	Balance, current account ..	24	15 4
Stationery ..	0	7 6			
School fees overpaid ..	1	9 6			
	7	0 0			
	£7,193	5 4		£5,070	15 4

AUCKLAND GRAMMAR SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—			ENDOWMENTS INCOME ACCOUNT:—		
Current income from reserves vested in Board	£	s. d.	Proportion of office salaries	£	s. d.
Revenue from secondary education reserves	8,013	2 5	Proportion of office expenses	618	10 2
Interest on moneys derived from endowments	2,414	18 1	Travelling-expenses of Board members	101	7 3
Auckland University College refund	199	0 0	Repairs	0	7 6
	650	7 1	Insurance	358	14 10
			Rates	110	6 2
			Interest on mortgages	806	1 3
			Legal expenses	60	0 0
			Recoverable expenditure	33	12 0
			Epsom grounds	650	7 1
			Transfers to other accounts—	78	5 7
			General Account	1,074	12 6
			Buildings and Sites Account	7,385	3 3
	£11,277	7 7		£11,277	7 7
ENDOWMENTS CAPITAL ACCOUNT:—			ENDOWMENTS CAPITAL ACCOUNT:—		
Balance, 31st December, 1920	5,000	0 0	Balance, 31st December, 1921	6,168	15 0
Moneys derived from sale of endowments	70	5 0		£6,168	15 0
Sale of Board's interest in improvements on endowments	1,098	10 0			
	£6,168	15 0			
NEW BUILDINGS AND SITES ACCOUNT:—			NEW BUILDINGS AND SITES ACCOUNT:—		
Government grants for new buildings, &c.—			Balance, 31st December, 1920	8,081	7 0
Mount Albert School	27,700	0 0	New buildings, grounds, furniture, apparatus, &c. (Mount Albert, £30,868 14s. 10d.; Mount Eden, £210 16d. 6d.; Epsom, £2,927 18s. 5d.; Howe Street, £34 4s. 8d.)	34,041	14 5
Epsom additions	3,000	0 0	Interest on overdraft	287	18 0
Transfer from Endowments Income Account	7,385	3 3			
Balance, 31st December, 1921	4,325	16 2		£42,410	19 5
	£42,410	19 5			
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1920	471	19 6	Government payment for salaries of teachers	24,367	15 2
Teachers' salaries and allowances	23,919	9 4	Incidental expenses	4,224	4 8
Incidental expenses	4,595	0 0	War bursary	8	15 0
School fees	1,540	0 0	Maintenance of buildings	821	2 0
War bursary	8	15 0	Insurance	253	10 6
Transfer from Endowments Income Account	1,074	12 6	Balance, 31st December, 1921	1,934	9 0
	£31,609	16 4		£31,609	16 4

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Overdraft and unrepresented cheques	£	s. d.	Auckland City Council debentures	£	s. d.
Due to Williamson Trust Fund	1,075	9 1	School fees	5,000	0 0
Due to Macky Trust Fund	31	7 7	Rents	141	0 0
Due to Vaile Library Trust Fund	23	3 0	Government grants—	1,269	3 8
Due to Kenneth Commons Trust Fund	40	8 6	Mount Albert School	3,789	15 7
Contractor's deposit	2	4 0	Epsom School	400	0 0
Capitation overdrawn from Department	50	0 0	Government capitation—		
Diocesan Pension Board's loan	30	6 9	Boys' School	167	14 0
Sundry creditors	1,000	0 0	Girls' School	138	10 3
	197	10 4	Epsom Girls' School	117	5 0
	£2,450	9 3		£11,023	8 6

THAMES HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—			
Current income from reserves vested in Board	929	9	5
Revenue from secondary-education reserves	188	16	10
Goldfields revenue	31	7	3
Rent	69	18	4
Auckland education reserves	38	15	10
Royalty on metal	49	13	3

£1,308 0 11

NEW BUILDINGS AND SITES ACCOUNT:—			
Balance, 31st December, 1920	1,384	11	2
Grounds improvement	500	0	0
Transfer from Endowments Income Account	805	18	7
	£2,690	9	9

TRUST ACCOUNT:—			
Balance, 31st December, 1920	53	5	2
Interest	2	2	5
	£55	7	7

SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Government payment for salaries of teachers	2,447	8	4
Government payment for incidental expenses	397	10	0
Government capitation for classes for manual instruction	42	8	1
School fees	151	0	0
Government capitation for free places, 1920	12	4	4
Transfer from Endowments Income Account	232	15	11
Transfer from New Buildings Account	1,095	17	6
Balance, 31st December, 1921	299	14	11
	£4,678	19	1

<i>Payments.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—			
Proportion of office salaries	75	0	0
Proportion of office expenses	6	17	9
Travelling-expenses of Board members	12	18	0
Rates	9	2	4
Drainage	95	10	0
Transfers to—			
New Building Account	805	18	7
General Account—			
Rates and insurance	223	0	8
Interest on overdraft	9	15	3
Balance, 31st December, 1921	69	18	4

£1,308 0 11

NEW BUILDINGS AND SITES ACCOUNT:—			
Grounds improvement	484	17	3
Principal of loans repaid	395	2	3
Interest on loans for buildings	332	6	7
Transfer to General Account	1,095	17	6
Balance, 31st December, 1921	382	6	2
	£2,690	9	9

TRUST ACCOUNT:—			
Balance, 31st December, 1921, Post Office Savings-bank	55	7	7
	£55	7	7

SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Balance, 31st December, 1920	951	4	6
Teachers' salaries and allowances	2,738	19	7
Incidental expenses	499	11	9
Maintenance (including material) of classes for manual instruction	138	15	8
Maintenance of buildings	188	15	9
Rates and taxes, &c.	5	6	2
Interest on overdraft	9	15	3
Conveyance of scholars from distance	48	10	6
Insurance	28	18	9
Law-costs	7	1	6
Travelling-expenses	16	19	8
	£4,678	19	1

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	£	s.	d.
Borough Council	2,000	0	0
Principal of loans	4,957	4	10
Interest on purchase, Borough Council	90	0	0
	£7,047	4	10

<i>Amounts due to Board.</i>	£	s.	d.
Rents	509	2	6
Secondary-school fees	36	12	0
Salaries due from Department	73	6	1
Trust Account	55	7	7
Balance, current account	152	9	7
	£826	17	9

HAMILTON HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—			
Current income from reserves vested in Board	52	0	0
Revenue from secondary-education reserves	397	1	10
	£449	1	10

BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Government grants—			
Extensions, school building	7,000	0	0
Furniture and apparatus	172	12	0
Playing-fields	350	0	0
	£7,522	12	0

HOSTELS ACCOUNT:—			
Boarding-fees	744	19	6
Discount (refund)	9	17	0
Transfers on loan from General Account	248	17	8
Transfer from Endowment Income Account for rent	190	13	4

£1,185 7 6

<i>Payments.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—			
Transfer to General Account, for repairs to buildings, insurance, and on account of previous advance to Hostel Account	258	8	6
Transfer to Hostel Account for rent	190	13	4
	£449	1	10

BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Extensions, school building	7,000	0	0
Playing-fields	108	9	10
Science apparatus	115	16	3
General Account (refund of advance)	298	5	11
	£7,522	12	0

HOSTELS ACCOUNT:—			
Proportion of office expenses	22	16	6
Provisions	417	12	7
Fuel, light, &c.	39	12	0
Salaries of teachers for supervision	103	6	8
Wages of matron and staff	202	9	11
Furniture, utensils, &c. (piano, £55; sundries, £10 16s. 6d.)	65	16	6
Repairs to buildings	23	14	1
Insurance, rates, interest, &c.	60	14	1
Law-costs	36	7	6
Rent	190	13	4
Sundry expenses	22	4	4

£1,185 7 6

HAMILTON HIGH SCHOOL BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921. *continued.*

<i>Receipts.</i>				<i>Payments.</i>			
SECONDARY DEPARTMENT GENERAL ACCOUNT:—				SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
	£	s.	d.		£	s.	d.
Balance, 31st December, 1920 ..	134	18	6	Teachers' salaries and allowances ..	5,185	8	4
Government payment for salaries of teachers	4,710	15	0	Incidental expenses	893	1	11
Government payment for incidental expenses	890	0	0	Scholarships and bursaries	37	10	0
Government capitation for classes for manual instruction	216	3	5	Maintenance of buildings	59	12	9
School fees	279	15	0	Technical department salaries ..	169	2	6
Refunds	0	18	2	Insurance	74	2	5
Cost-of-living bonus recovered from teachers	58	4	8	Crockery	13	10	0
War bursaries—				Prizes	35	1	1
1920	37	10	0	Transfer to Girls' Hostel Account ..	248	17	8
1921	50	0	0	Balance, 31st December, 1921 ..	231	18	6
School fees (1920)	13	6	0				
Transfers from—							
Building Sites Account (Capital) ..	298	5	11				
Endowments Income Account ..	258	8	6				
	<u>£6,948</u>	<u>5</u>	<u>2</u>		<u>£6,948</u>	<u>5</u>	<u>2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
	£	s.	d.		£	s.	d.
Hostels Account	40	16	11	Boarding-fees due	63	10	0
Secondary General Account—Due to Department, salaries, &c.	88	5	4	Secondary-school fees due	43	6	8
	<u>£129</u>	<u>2</u>	<u>3</u>	Salaries due from Department	169	16	8
				Salary refund	0	11	3
				Balance, current account	231	18	6
					<u>£509</u>	<u>3</u>	<u>1</u>

NEW PLYMOUTH HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—				ENDOWMENTS INCOME ACCOUNT:—			
	£	s.	d.		£	s.	d.
Current income from reserves vested in Board	956	18	10	Proportion of office expenses, office furniture	119	17	3
Revenue from secondary-education reserves	1,423	12	2	Proportion of travelling-expenses of Board members	6	0	0
	<u>£2,380</u>	<u>11</u>	<u>0</u>	Arbitration and law expenses	31	19	9
				Transfers to—			
				New Building Account	1,820	7	1
				General Account for repairs to buildings and rates	402	6	11
					<u>£2,380</u>	<u>11</u>	<u>0</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—				BUILDING AND SITES CAPITAL ACCOUNT:—			
	£	s.	d.		£	s.	d.
Government grants—				Balance, 31st December, 1920 ..	385	18	11
Girls' School	1,723	0	0	New buildings, additions, furniture, apparatus, &c.—			
Boys' School	1,193	7	9	Boys' School site	1,569	4	6
Boys' sick-room	1,627	0	0	Girls' School alterations	1,709	11	0
Sales, office furniture	4	7	3	Boys' sick-room	1,748	8	10
Transfers from—				Office furniture	4	7	3
Endowments Income Account ..	1,820	7	1	Furniture (school, £274 15s. 7d.; laboratory, £293 12s. 11d.) ..	568	8	6
Hostel Account, for sick-room ..	165	10	6	Girls' boarding	194	1	10
Hostel Account, for girls' boarding, storeroom, and shelter	194	1	10	Principal of loans repaid	609	14	6
Balance, 31st December, 1921 ..	637	6	5	Interest on loans for buildings ..	575	5	6
	<u>£7,365</u>	<u>0</u>	<u>10</u>		<u>£7,365</u>	<u>0</u>	<u>10</u>
LOWER DEPARTMENT ACCOUNT:—				LOWER DEPARTMENT ACCOUNT:—			
	£	s.	d.		£	s.	d.
Balance, 31st December, 1920 ..	398	9	7	Teachers' salaries and allowances ..	923	6	8
School fees	1,488	4	6	Incidental expenses	342	8	2
	<u>£1,886</u>	<u>14</u>	<u>1</u>	New Plymouth Savings-bank	200	0	0
				Balance, 31st December, 1921 ..	420	19	3
					<u>£1,886</u>	<u>14</u>	<u>1</u>

NEW PLYMOUTH HIGH SCHOOLS BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921—*continued.*

<i>Receipts.</i>		£	s.	d.
HOSTELS ACCOUNT—				
Boarding-fees .. ..	..	11,368	17	3
Refunds of advances to boarders ..	..	2,484	16	2
Rent, grazing .. ..	..	4	3	4
Refunds of tradesmen's accounts ..	..	923	5	9
		<u>£14,781</u>	<u>2</u>	<u>6</u>

<i>Payments.</i>		£	s.	d.
HOSTELS ACCOUNT :—				
Proportion of office expenses ..	..	369	4	0
Provisions .. ..	..	4,154	16	6
Fuel, light, &c. .. ..	..	473	4	5
Salaries of teachers for supervision ..	..	100	0	0
Wages of matron and staff .. ..	..	2,251	17	1
Furniture, utensils, &c. .. ..	..	933	0	3
Repairs to buildings .. ..	..	315	2	5
Insurance, rates, interest, &c. ..	..	804	7	11
Advances to boarders .. ..	..	2,792	7	3
Farm expenditure .. ..	..	756	4	11
Tradesmen's accounts .. ..	..	960	3	1
Transfers to Building Account—				
Towards sick-room .. ..	..	165	10	6
Towards girls' storeroom, &c. ..	..	194	1	10
Balance, 31st December, 1921 ..	..	511	2	4
		<u>£14,781</u>	<u>2</u>	<u>6</u>

SECONDARY DEPARTMENT GENERAL ACCOUNT :—				
Government payment for salaries of teachers .. ..	..	7,540	18	5
Government payment for incidental expenses .. ..	..	1,020	0	0
Government capitation for classes for manual instruction .. ..	..	118	14	10
School fees .. ..	..	494	3	4
Voluntary contributions for general purposes (not new buildings) .. ..	..	104	3	6
Refunds .. ..	..	98	12	11
War bursaries .. ..	..	70	0	0
Contractors' deposits .. ..	..	4	0	0
Sale of lime .. ..	..	0	10	0
Transfer from Endowments Income Account .. ..	..	402	6	11
		<u>£9,853</u>	<u>9</u>	<u>11</u>

SECONDARY DEPARTMENT GENERAL ACCOUNT :—				
Balance, 31st December, 1920 ..	..	1,100	5	4
Teachers' salaries and allowances ..	..	6,766	10	8
Incidental expenses .. ..	..	976	12	5
Maintenance (including material) of classes for manual instruction ..	..	11	3	3
Scholarships and bursaries .. ..	..	70	0	0
Maintenance of buildings .. ..	..	242	0	4
Rates and taxes .. ..	..	243	19	9
Interest on overdraft incurred on this account .. ..	..	10	11	9
Special prizes .. ..	..	3	2	1
Balance, 31st December, 1921 ..	..	429	4	4
		<u>£9,853</u>	<u>9</u>	<u>11</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			£	s.	d.
Rents paid in advance	..	..	149	15	2
Building contracts	..	..	150	0	0
Public Trustee (loan)	..	..	10,580	5	6
Interest on loans	..	..	291	10	0
Cash in hand	..	..	200	0	0
Sundry creditors, Boys' School	..	..	244	1	7
Sundry creditors, Girls' School	..	..	79	0	10
Tradesmen	..	..	5	18	2
Strandon shelters	..	..	453	7	0
Overpaid capitation	..	..	528	14	4
Bequests	..	..	78	8	4
Citizens' Donation Account	..	..	142	6	10
Contractors' deposits	..	..	12	0	0
			£12,915	7	9

	<i>Amounts due to Board.</i>			£	s.	d.
Rents	199	4	10
Secondary-reserves rents	150	5	8
Lower-department fees	50	19	0
New Plymouth Savings-bank	200	0	0
Boarding-fees	212	3	0
Advances to boarders	457	18	4
Fees	0	17	6
Salaries due from Government	68	0	7
Investments	220	15	2
Balance, current account	723	19	6
				£2,284	3	7

WANGANUI GIRLS' COLLEGE BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—			ENDOWMENTS INCOME ACCOUNT:—		
Balance, 31st December, 1920	£	s. d.	Proportion of office salaries	£	s. d.
Current income from reserves vested in Board	1,578	18 6	Proportion of office expenses	12	10 0
Revenue from secondary-education reserves	980	12 3	Transfers to—	7	10 0
	443	1 8	New Building Account	225	2 4
			General Account—		
			For repairs to buildings	139	3 8
			For rates and fire insurance	114	17 6
			For salaries, &c.	462	8 3
			Balance, 31st December, 1921	2,041	0 8
	£3,002	12 5		£3,002	12 5
BUILDING AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Interest	60	0 0	Balance, 31st December, 1920	995	0 10
Sale of hay (new site)	8	0 0	Furniture for school	21	0 0
Transfer from Endowments Income Account	225	2 4	Interest on loans for sites	212	2 4
Balance, 31st December, 1921	935	0 10			
	£1,228	3 2		£1,228	3 2
LOWER DEPARTMENT ACCOUNT:—			LOWER DEPARTMENT ACCOUNT:—		
Balance, 31st December, 1920	389	2 8	Teachers' salaries and allowances	372	10 0
School fees	546	15 0	Incidental expenses	237	2 5
			Sundry refunds	1	0 10
	£935	17 8	Balance, 31st December, 1921	325	4 5
				£935	17 8
HOSTELS ACCOUNT:—			HOSTELS ACCOUNT:—		
Balance, 31st December, 1920	2,247	15 11	Proportion of office expenses	85	3 4
Boarding-fees	6,553	9 10	Provisions	2,642	19 10
Refunds of advances to boarders	1,918	12 4	Fuel, light, &c.	548	18 8
Proceeds from sale of books, &c., to boarders	101	5 3	Wages of matron and staff	1,249	13 3
Sundry refunds	10	0 5	Furniture, utensils, &c.	109	1 0
			Repairs to buildings	41	6 1
			Insurance, rates, interest, &c.	27	15 2
			Advances to boarders	2,137	0 0
			Balances for household expenses	38	18 10
			Transfer to sundry refunds and advertising	68	10 6
			Rent of hostel	258	1 9
			Books, &c., for sale to boarders	160	19 10
	£10,831	3 9	Balance, 31st December, 1921	3,462	15 6
				£10,831	3 9
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Government payment for salaries of teachers	2,442	10 0	Balance, 31st December, 1920	4,010	4 2
Government payment for incidental expenses	567	10 0	Teachers' salaries and allowances	3,287	11 8
Government capitation for classes for manual instruction	262	8 7	Incidental expenses	1,202	10 9
School fees	290	5 0	Maintenance classes for manual instruction	154	7 10
Sundry fees, music, &c.	2,081	5 6	Maintenance of buildings	139	3 8
Miscellaneous (use of baths, &c.)	10	11 6	Rates and taxes	114	17 6
Interest	30	0 0	Music department	859	8 6
Transfer from Endowments Income Account for buildings	254	1 2	Part-time teachers	473	2 0
Ditto for salaries	462	8 3	Refund fees and pew rents	91	10 0
Balance, 31st December, 1921	4,018	2 6	Maintenance of equipment	86	6 5
	£10,419	2 6		£10,419	2 6

Statement of Amounts due to the Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Buildings and Sites Account—			Endowments Income Account—Rents		
Balance due on new site	£	s. d.	outstanding	£	s. d.
Interest on loans	3,856	19 7	Buildings and Sites Account—Rent of new site	266	19 1
Hostels Account—Rent of house accrued	70	0 0	Lower department school fees	2	1 8
Sundry creditors	17	6 8	Hostels Account—	60	19 3
	75	0 0	Boarding-fees	212	6 2
			Advances to boarders	1,277	13 0
			Miscellaneous (£2 16s. 6d., 2s. 6d., £15 12s. 2d.)	18	11 2
			General Account—		
			Secondary tuition	8	0 0
			Fees	455	12 6
			Government capitation	549	8 5
			Salaries due from Department and sundry fees	589	1 10
			Part-time teachers	238	0 0
			Balance of incidental expenses	27	10 0
			Subsidy on bequest	500	0 0
			Investments	1,500	0 0
			Interest accrued	37	10 0
			Cash on hand	810	12 8
	£4,019	6 3		£6,554	5 9

WANGANUI COLLEGIATE SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>					
GENERAL ACCOUNT :—	£	s. d.	GENERAL ACCOUNT :—	£	s. d.
Cash in hand, 31st December, 1920 ..	28	13 7	Balance, 31st December, 1920, at bank ..	5,271	16 0
Current income from reserves vested in Board	4,125	16 6	Proportion of office salaries ..	200	0 0
Interest on moneys derived from endowments	157	8 7	Proportion of office expenses ..	86	9 9
Loan-moneys received	19,497	9 11	Proportion of travelling-expenses of Board members	60	0 8
Bank balance at 31st December, 1921 ..	6,261	8 0	Interest and insurance rates.. ..	869	8 11
			Auction sales and surveys	30	4 0
			Legal expenses	160	17 4
			Contributions to Provident Fund ..	222	7 7
			New buildings	12,549	17 4
			New furniture	1,347	18 6
			Roading estate	1,092	0 8
			Purchase of land for school farm ..	1,790	12 9
			Purchase of residence for a master ..	973	4 4
			Transfer to Hostels Account.. ..	578	6 1
			Transfer to School Account	4,787	12 8
			Cash on hand	50	0 0
	<u>£30,070</u>	<u>16 7</u>		<u>£30,070</u>	<u>16 7</u>
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	14,265	5 9	Proportion of office expenses ..	483	4 6
Refunds of advances to boarders ..	4,672	14 4	Provisions	5,141	0 4
Transfer from General Account ..	578	6 1	Fuel, light, &c.	827	3 0
			Salaries of teachers for supervision ..	660	0 0
			Wages of matron and staff	4,024	19 4
			Furniture, utensils, &c.	474	10 0
			Repairs to buildings	430	1 2
			Insurance, rates, interest, &c. ..	3,068	6 5
			Advances to boarders	4,407	1 5
	<u>£19,516</u>	<u>6 2</u>		<u>£19,516</u>	<u>6 2</u>
SECONDARY DEPARTMENT GENERAL AC- COUNT :—			SECONDARY DEPARTMENT GENERAL AC- COUNT :—		
School fees	4,491	13 6	Teachers' salaries and allowances ..	5,553	19 7
Refunds	658	17 3	Incidental expenses	2,154	1 10
School Prize Fund income	72	11 11	Workshop	29	5 0
Transfer from General Account ..	4,787	12 8	Scholarships and bursaries	201	5 0
			Books, &c., for sale to pupils, and other temporary advances	605	17 3
			Maintenance of buildings	201	0 0
			Rates and taxes	205	6 8
			Interest	1,060	0 0
	<u>£10,010</u>	<u>15 4</u>		<u>£10,010</u>	<u>15 4</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
		£	s. d.			£	s. d.
Loans—				Endowments Income Account—			
A.M.P. Society	.. ..	85,000	0 0	Rents	.. ..	849	11 3
Private	.. ..	850	0 0	Boarding-fees due	.. ..	1,997	11 9
Private	.. ..	1,500	0 0	Advances to boarders	.. ..	600	0 0
Interest on loans accrued	.. ..	1,240	19 9	Boys' extras paid, but not charged	.. ..	975	10 11
House accounts	.. ..	291	10 9	House stores on hand	.. ..	448	0 2
Bank overdraft	.. ..	6,261	8 0	Secondary-school fees due	.. ..	400	0 0
				Cash on hand	.. ..	50	0 0
		<hr/>				<hr/>	
		£95,143	18 6			£5,320	14 1

PALMERSTON NORTH HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Revenue from secondary-education reserves (administered by Land Boards)	£	s. d.	Balance, 31st December, 1920	£	s. d.
	677	13 7	Transfers to—	0	14 0
			General Account, for repairs to buildings	316	8 10
			General Account, for insurance	62	9 11
			Hostels Account, for rent	138	0 0
			New Buildings Account, for Girls' High School Grounds Account	150	0 0
			Balance 31st December, 1921	10	0 10
	£677	13 7		£677	13 7
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Government grants for—			Balance, 31st December, 1920	210	12 2
Hostels Account, Boys' High School	9,350	0 0	Hostels Account, Boys' High School	9,424	12 6
Memorial library, Boys' High School	250	0 0	Memorial Library Account, Boys' High School	500	0 0
Girls' High School Account	785	0 0	Buildings and furniture, Girls' High School	755	0 4
Voluntary contributions for new buildings, &c.—Memorial library	125	0 0	Grounds Account	225	3 11
Transfer from Endowments Income Account	150	0 0			
Balance, 31st December, 1921	455	8 11			
	£11,115	8 11		£11,115	8 11
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	1,734	12 0	Balance, 31st December, 1920	248	0 7
Refunds of advances to boarders	360	14 6	Provisions	879	1 2
Transfers on loan from Endowments Income Account	138	0 0	Fuel, light, &c.	146	8 9
Balance, 31st December, 1921	263	16 1	Wages of matron and staff	496	2 0
			Furniture, utensils, &c.	36	5 0
			Repairs to buildings	148	11 0
			Insurance, rates, interest, &c.	154	10 6
			Advances to boarders	364	19 10
			Other expenses	23	3 9
	£2,497	2 7		£2,497	2 7
TECHNICAL INSTRUCTION ACCOUNT :—			TECHNICAL INSTRUCTION ACCOUNT :—		
Total receipts	5,034	0 3	Balance, 31st December, 1920	311	5 7
			Total payments	4,480	6 8
			Balance, 31st December, 1921	242	8 0
	£5,034	0 3		£5,034	0 3
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Balance, 31st December, 1920	183	15 4	Teachers' salaries and allowances	6,111	6 11
Government payment for salaries of teachers	5,580	3 2	Incidental expenses	1,301	18 1
Government payment for incidental expenses	982	10 0	Maintenance (including material) of classes for manual instruction	39	9 2
Government capitation for classes for manual instruction	192	12 5	Scholarships and bursaries	26	0 0
School fees	494	16 0	Maintenance of buildings	316	8 10
Voluntary contributions for general purposes	52	0 10	Rates, taxes, and insurance	62	9 11
Free-place capitation, 1920	367	18 4	Interest on overdraft incurred on this account, and bank charge	10	4 6
Examination fees	21	0 0	Examination fees, University	21	0 9
Interest (Manson Fund, £6; Balsillie Scholarship, £9)	15	0 0	Library, Girls' High School	40	13 7
Sundry receipts	55	3 0	Balance, 31st December, 1921	394	6 1
Transfers from Endowments Income Account	378	18 9			
	£8,323	17 10		£8,323	17 10

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board</i>		
Building contracts	£	s. d.	Interest, reserve revenue	£	s. d.
Sites, unpaid purchase-money	1,002	0 0	Government grant for library, Boys' High School	93	1 1
Sundry creditors—			Government grant for hostel, Boys' High School	250	0 0
Hostels Account	54	11 6	Library Account, from Old Boys' Association	215	0 0
Secondary-school Account	109	3 9	Boarding-fees due	375	0 0
Bank overdraft	72	10 1	Advances to boarders	52	10 0
			Technical instruction material	95	6 6
			Salaries due from Government	204	10 0
			Fees	67	3 9
			Government capitation, manual and science	8	0 0
			Fixed deposit	101	0 0
	£3,538	5 4		150	0 0
				£1,611	11 4

GISBORNE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—			ENDOWMENTS INCOME ACCOUNT:—		
Balance, 31st December, 1920 ..	£	s. d.	Proportion of office-expenses ..	£	s. d.
Current income from reserves vested in Board ..	396	4 0	Legal expenses ..	58	16 11
Revenue from secondary-education reserves ..	3,406	9 11	Transfers to—	30	8 3
Exchange recovered ..	942	0 7	New Buildings Account ..	1,802	5 11
	0	3 3	General Account, for repairs to buildings and salaries ..	2,853	6 8
	£4,744	17 9		£4,744	17 9
ENDOWMENTS CAPITAL ACCOUNT:—			ENDOWMENTS CAPITAL ACCOUNT:—		
Moneys derived from sale of endowments ..	325	5 0	Transfer to Buildings Account ..	150	15 6
Less paid to outgoing tenant ..	174	9 6		£150	15 6
	£150	15 6			
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Balance, 31st December, 1920 ..	705	11 6	Additions, &c., school ..	4,811	2 4
Government grants for additions, and sports and Cadet room ..	4,000	0 0	Architect ..	242	8 9
Government subsidies on voluntary contributions for tennis-courts ..	200	0 0	New furniture, school ..	194	14 6
Voluntary contributions for tennis-courts ..	4	9 0	Tennis-courts ..	279	18 2
Transfers from—			Laundry and cloak-room, hostels ..	526	17 0
Endowments Capital Account ..	150	15 6	Principal of loans repaid ..	529	5 0
Endowments Income Account ..	1,802	5 11	Interest on loans for buildings ..	448	10 0
Balance, 31st December, 1921 ..	169	13 10			
	£7,032	15 9		£7,032	15 9
LOWER DEPARTMENT ACCOUNT:—			LOWER DEPARTMENT ACCOUNT:—		
Balance, 31st December, 1920 ..	450	6 6	Teachers' salaries and allowances ..	490	0 0
School fees ..	956	5 0	Incidental expenses ..	135	8 3
			Maintenance of buildings, &c. (furniture, £6 19s. 3d.; repairs, £7 16s. 6d.) ..	14	17 9
			Rates, insurance, &c. (insurance, buildings, £5 6s. 8d.; other, £2 3s. 1d.; rates, £8 1s. 4d.) ..	15	11 1
			Balance, 31st December, 1921 ..	750	14 5
	£1,406	11 6		£1,406	11 6
HOSTELS ACCOUNT:—			HOSTELS ACCOUNT:—		
Boarding-fees ..	4,777	16 5	Balance, 31st December, 1920 ..	1,276	14 0
Refund of advances to boarders ..	1,065	19 5	Proportion of office expenses ..	58	16 11
Balance, 31st December, 1921 ..	989	7 6	Provisions (house accounts) ..	2,139	11 11
			Fuel, light, water ..	391	3 2
			Wages of matron and staff ..	1,471	14 1
			Furniture, utensils, &c. ..	183	19 7
			Repairs to buildings ..	65	17 2
			Insurance, rates, interest, &c. ..	99	16 7
			Advances to boarders ..	1,049	3 1
			Other expenses ..	96	6 10
	£6,833	3 4		£6,833	3 4
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Government payment for salaries of teachers ..	1,259	7 10	Teachers' salaries and allowances ..	4,531	10 4
Government payment for incidental expenses ..	644	11 5	Incidental expenses ..	541	13 4
Government capitation for classes for manual instruction ..	170	14 0	Maintenance (including material) of classes for manual instruction (including salary) ..	145	15 5
School fees ..	410	17 0	Maintenance of buildings (furniture, £27 17s. 3d.; repairs, £31 14s. 3d.) ..	59	11 6
Voluntary contributions for general purposes (not new buildings) (gymnasium-fittings) ..	50	0 0	Rates and taxes (rates, £32 16s. 3d.; insurance, buildings, £20 6s. 8d.; other insurance, £9 1s. 8d.) ..	62	4 7
Interest on War Bond ..	2	14 9	Interest on overdraft incurred on this account ..	3	2 6
Transfer from Endowments Income Account ..	2,853	6 8	Gymnasium-fittings ..	57	6 10
Balance, 31st December, 1921 ..	9	12 10			
	£5,401	4 6		£5,401	4 6

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Overpaid rent ..	£	s. d.	Rents (endowments and reserves) ..	£	s. d.
Section 170, Stanley Road ..	1,200	0 0	Rent, Section 170, grazing ..	3	10 0
Government Life Insurance Department ..	2,462	10 0	Lower-department fees due ..	23	10 0
Private loan ..	3,750	0 0	Boarding-fees due ..	188	13 6
Hostels Account—			Advances to boarders ..	78	15 0
Mr. Foote (rectory) ..	200	0 0	Secondary-school fees ..	18	10 0
Current accounts ..	109	1 2			
Credits, boarding-fees ..	20	19 6			
Incidental expenses, boarders ..	10	9 7			
Boarders' incidentals paid in advance ..	19	3 9			
Secondary-school Account—Current accounts ..	14	14 6			
Overdraft at bank ..	417	19 9			
	£8,222	8 3		£1,751	4 10

NAPIER HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>		£	s.	d.
ENDOWMENTS INCOME ACCOUNT :—				
Current income from reserves vested in Board	299	5	0	
Revenue from secondary-education reserves	1,168	5	7	
Interest from moneys derived from endowments	168	0	0	
	<u>£1,635</u>	<u>10</u>	<u>7</u>	

BUILDINGS AND SITES CAPITAL ACCOUNT :—				
Transfers from—				
Endowments Income Account	1,087	10	0	
Secondary Department General Account	4,123	2	0	
	<u>£5,210</u>	<u>12</u>	<u>0</u>	

LOWER DEPARTMENT ACCOUNT :—				
Balance, 31st December, 1920	360	11	5	
School fees	1,574	19	0	
	<u>£1,935</u>	<u>10</u>	<u>5</u>	

HOSTELS ACCOUNT :—				
Balance, 31st December, 1920	354	10	10	
Boarding-fees	6,988	7	6	
Refund of advances to boarders	1,015	0	7	
Medical attendance	2	0	0	
Refunds	5	8	5	
Transfers on loan from—				
Endowments Income Account	108	10	9	
Secondary Department General Account	100	0	0	
Balance, 31st December, 1921	23	5	1	
	<u>£8,597</u>	<u>3</u>	<u>2</u>	

SECONDARY DEPARTMENT GENERAL ACCOUNT :—				
Balance, 31st December, 1920	3,011	2	7	
Government payment for salaries of teachers	5,757	16	1	
Government payment for incidental expenses	912	10	0	
Government capitation for classes for manual instruction	184	10	0	
Subsidies on voluntary contributions for general purposes (not new buildings)	96	10	0	
School fees (tuition, £523 0s. 3d.; technical, £20 15s.)	543	15	2	
Voluntary contributions for general purposes (not new buildings)	58	11	11	
Refunds	15	17	4	
Income from property not reserves	1,074	18	0	
Free-place capitation (balance, 1920)	74	3	2	
Stationery, games, &c.	1,883	14	7	
Interest	14	14	10	
Sales of badges	20	5	6	
Donations	1	3	0	
Sundry receipts	7	14	6	
Transfer from Endowments Income Account	411	15	4	
	<u>£14,069</u>	<u>2</u>	<u>0</u>	

<i>Payments.</i>		£	s.	d.
ENDOWMENTS INCOME ACCOUNT :—				
Proportion of office salaries	7	16	0	
Proportion of office expenses	3	17	6	
Legal expenses	16	1	0	
Transfers to—				
New Building Account	1,087	10	0	
General Account, for repairs to buildings and maintenance	411	15	4	
Hostels Account, for maintenance and repairs	108	10	9	
	<u>£1,635</u>	<u>10</u>	<u>7</u>	

BUILDING AND SITES CAPITAL ACCOUNT :—				
Rents of new site	187	10	0	
Additions, alterations, &c.—				
School	1,740	14	7	
Hostel	2,421	8	11	
Furniture, equipment, &c.—				
School	347	7	9	
Hostel	513	10	9	
	<u>£5,210</u>	<u>12</u>	<u>0</u>	

LOWER DEPARTMENT ACCOUNT :—				
Teachers' salaries and allowances	894	15	3	
Incidental expenses	269	6	8	
Maintenance of buildings	50	0	0	
Rates, insurance, &c.	5	0	0	
Balance, 31st December, 1921	716	8	6	
	<u>£1,935</u>	<u>10</u>	<u>5</u>	

HOSTELS ACCOUNT :—				
Proportion of office expenses	329	7	2	
Provisions	3,187	19	2	
Fuel, light, &c.	533	3	4	
Wages of matron and staff	1,888	6	1	
Furniture, utensils, &c.	821	12	1	
Repairs to buildings	319	13	11	
Petty cash, advertising, medical fees	159	5	1	
Advances to boarders	1,086	5	3	
Janitor's wages, cleaning, &c.	229	8	8	
Insurance	42	2	5	
	<u>£8,597</u>	<u>3</u>	<u>2</u>	

SECONDARY DEPARTMENT GENERAL ACCOUNT :—				
Teachers' salaries and allowances, secondary and part time	6,029	17	4	
Incidental expenses	740	16	9	
Maintenance of classes for manual instruction	43	1	0	
Scholarships and bursaries	14	17	8	
Maintenance of buildings	253	14	7	
Rates and taxes	78	15	9	
Insurance	79	5	0	
Typewriters	232	4	7	
Badges	37	12	7	
Lantern-slides	12	2	6	
Sundry payments	14	14	0	
Drainage (property not a reserve)	114	10	10	
Stationery, games, &c.	1,756	5	1	
Transfers to—				
Hostels Account	100	0	0	
Buildings and Sites Capital Account	4,123	2	0	
Balance, 31st December, 1921	438	2	4	
	<u>£14,069</u>	<u>2</u>	<u>0</u>	

NAPIER HIGH SCHOOL BOARD—*continued.**Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.*

<i>Liabilities.</i>	£	s.	d.	<i>Amounts due to Board.</i>	£	s.	d.
Sundry creditors	99	18	4	Rents due	55	2	6
Stationery and games accounts ..	128	14	8	Interest from Department	94	2	3
Salaries due to Government	17	10	0	Lower-department fees	5	12	0
New Boys' High School Improvements Account	251	17	9	Boarding-fees due	97	13	6
Girls' High School Voluntary Contributions Account	171	9	8	Advances to boarders	71	4	8
				Secondary-school fees	9	5	0
				Rents, private endowments	23	12	0
				Manual instruction	107	13	0
				Investments	2,800	0	0
				Post Office Savings-bank—Improvements Account	143	11	0
				Post Office Savings-bank—General Account	37	19	6
				Balance, current account	949	15	3
	£669	10	5		£4,395	10	8

DANNEVIRKE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—				ENDOWMENTS INCOME ACCOUNT:—			
Revenue from secondary-education reserves	435	9	11	Transfers to—			
				New Building Account	328	4	4
				General Account, for repairs to buildings	107	5	7
	£435	9	11		£435	9	11
BUILDINGS AND SITES CAPITAL ACCOUNT:—				BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Government grants for new buildings ..	630	0	0	Interest of sites—Money owing ..	14	0	0
Transfer from Endowments Income Account	328	4	4	Furniture	57	0	6
Balance, 31st December, 1921	57	2	5	Hostel	944	6	3
	£1,015	6	9		£1,015	6	9
TECHNICAL INSTRUCTION ACCOUNT:—				TECHNICAL INSTRUCTION ACCOUNT:—			
Balance, 31st December, 1920	1	15	0	Balance, 31st December, 1921	1	15	0
	£1	15	0		£1	15	0
SECONDARY DEPARTMENT GENERAL ACCOUNT:—				SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Government payment for salaries of teachers	1,758	1	8	Balance, 31st December, 1920	281	9	9
Government payment for incidental expenses	260	0	0	Teachers' salaries and allowances ..	2,075	14	8
Government capitation for classes for manual instruction	106	14	11	Incidental expenses	194	7	11
School fees	88	3	4	Maintenance of buildings	64	18	7
Retrospective allowance	325	7	6	Interest on overdraft incurred on this account	13	18	0
Rent from lease of site	21	0	0	Rates and insurance	42	7	0
Hawke's Bay Education Board (cleaning) Transfers from—	2	9	6	Hawke's Bay Education Board	87	15	0
Post Office Savings-bank, £15 12s. 10d.; interest, £2 13s. 4d.	18	6	2	Prizes	45	3	3
Endowments income	107	5	7	Post Office Savings-bank	15	12	10
Balance, 31st December, 1921	133	18	4				
	£2,821	7	0		£2,821	7	0

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	£	s.	d.	<i>Amounts due to Board.</i>	£	s.	d.
Unpaid purchase-money for sites, &c. ..	200	0	0	Secondary-school fees	10	0	0
Bank overdraft	189	7	1	Salaries due from Government	158	15	0
				Cash in hand	0	1	4
	£389	7	1		£168	16	4

WELLINGTON COLLEGE AND GIRLS' HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—			ENDOWMENTS INCOME ACCOUNT:—		
Current income from reserves vested in Board	£	s. d.	Proportion of office salaries	£	s. d.
Revenue from secondary-education reserves	8,496	3 7	Proportion of office expenses	210	17 7
Interest on moneys derived from endowments	2,385	2 4	Repairs, insurance, rates, &c. . .	84	1 8
	148	16 3	Transfers to General Account—	1,770	6 8
			For repairs to buildings	1,487	18 1
			For salaries, &c.	4,259	3 4
			Buildings and Sites Account	3,217	14 10
	<u>£11,030</u>	<u>2 2</u>		<u>£11,030</u>	<u>2 2</u>
ENDOWMENTS CAPITAL ACCOUNT:—			ENDOWMENTS CAPITAL ACCOUNT:—		
Balance, 31st December, 1920	500	0 0	Transfers to Buildings Account (section 18, Reserves Act, 1908)	1,860	0 0
Moneys derived from sale of endowments	10	0 0			
Deposits uplifted	1,350	0 0			
	<u>£1,860</u>	<u>0 0</u>		<u>£1,860</u>	<u>0 0</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Government grant for additions, Wellington College	1,501	4 0	Brook Street property	663	11 0
Partition in laundry, Wellington College	8	9 0	Additional accommodation, Wellington Girls' College	879	3 9
Additional site, Girls' College	879	3 9	Partition in laundry	8	9 0
New Girls' College site, preparation	1,049	5 0	Additional accommodation, Wellington College	1,410	13 0
Contractor's deposit, new Girls' College site	133	10 0	Furniture and apparatus	1,377	18 7
Insurance recovered	151	15 0	Girls' College Hostel	3,757	16 2
Transfers from—			Interest on loans for buildings, furniture, &c.	386	1 5
Endowments Capital Account	1,860	0 0	Dismantling telescope	2	2 0
Endowments Income Account	3,217	14 10	New Girls' College site, preparation	1,183	1 0
Balance, 31st December, 1921	867	14 4			
	<u>£9,668</u>	<u>15 11</u>		<u>£9,668</u>	<u>15 11</u>
LOWER DEPARTMENT ACCOUNT:—			LOWER DEPARTMENT ACCOUNT:—		
School fees	652	13 3	Balance, 31st December, 1920	480	11 3
Balance, 31st December, 1921	1,370	18 6	Teachers' salaries and allowances	819	0 7
			Incidental expenses	156	11 2
			Rent of buildings	567	8 9
	<u>£2,023</u>	<u>11 9</u>		<u>£2,023</u>	<u>11 9</u>
HOSTELS ACCOUNT:—			HOSTELS ACCOUNT:—		
Boarding-fees	5,525	13 6	Balance, 31st December, 1920	431	4 6
Sale of cow	12	0 0	Salaries and wages	1,699	18 3
Refunds of advances to boarders	475	5 5	Furniture, utensils, &c.	2,027	2 0
Rent	46	0 0	Insurance, rates, &c.	20	16 4
Balance, 31st December, 1921	2,056	15 7	Proportion of office expenses	294	19 2
			Provisions	1,901	12 11
			Fuel, light, &c.	420	13 8
			Repairs to buildings, furniture, &c. ..	278	7 2
			Grounds	31	1 6
			Printing and stationery	2	8 5
			Advances to boarders	911	10 8
			Other expenses	41	6 2
			Household requisites	0	8 0
			Interest on loans for furniture	54	5 9
	<u>£8,115</u>	<u>14 6</u>		<u>£8,115</u>	<u>14 6</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Government payment for salaries of teachers	17,578	16 10	Balance, 31st December, 1920	2,547	10 10
Government payment for incidental expenses	3,472	10 0	Teachers' salaries and allowances	21,860	7 7
Government capitation for classes for manual instruction	495	19 6	Incidental expenses	3,487	19 2
School fees	1,302	9 4	Maintenance (including material) of classes for manual instruction	191	3 9
War bursaries	68	15 0	Scholarships and bursaries	87	10 0
Voluntary contributions for general purposes	1	0 0	Maintenance of buildings and furniture, and apparatus	1,487	18 1
Government subsidy on donations	5	10 0	Interest on overdraft	87	0 9
Transfer from Endowments Income Account—			Grant to library	68	12 0
For salaries	4,259	3 4			
For repairs to buildings	1,487	18 1			
Balance, 31st December, 1921	1,146	0 1			
	<u>£29,818</u>	<u>2 2</u>		<u>£29,818</u>	<u>2 2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

(Figures not available.)

MARLBOROUGH HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Revenue from secondary-education re-	£	s. d.	Transfer to General Account, for repairs	£	s. d.
serves	130	11 4	to buildings	530	11 4
Statutory grant in lieu of endowments	400	0 0			
	<u>£530</u>	<u>11 4</u>		<u>£530</u>	<u>11 4</u>
SECONDARY DEPARTMENT GENERAL AC-			SECONDARY DEPARTMENT GENERAL AC-		
COUNT :—			COUNT :—		
Balance, 31st December, 1920 (including			Teachers' salaries and allowances ..	2,710	0 0
Post Office Savings-bank) ..	169	6 10	Incidental expenses	332	5 1
Government payment for salaries of			Maintenance (including material) of		
teachers	2,694	5 7	classes for manual instruction ..	73	6 11
Government payment for incidental ex-			Maintenance of buildings	717	3 1
penses	417	10 0	Rates and taxes	29	13 1
Government capitation for classes for			Interest on overdraft	0	5 0
manual instruction	49	19 0	Building contractor's deposit ..	2	10 0
School fees	190	5 6	Memorial tablet, wreath	41	3 0
Interest	0	3 7	Balance, 31st December, 1921 ..	158	5 8
Interest on Young Scholarship bequest	10	0 0			
Building contractor's deposit ..	2	10 0			
Transfer from Endowments Income Ac-					
count	530	11 4			
	<u>£4,064</u>	<u>11 10</u>		<u>£4,064</u>	<u>11 10</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Nosworthy bequest for Wrigley Scholarship	£	s. d.	Reserves revenue	£	s. d.
Young Scholarship bequest	500	0 0	Technical Instruction Account ..	4	3 2
	200	0 0	Salaries due from Government ..	34	13 3
			Salaries due from Government ..	13	16 8
			Investments (Young bequest) ..	200	0 0
			Balance, current account	139	17 2
			Cash in Post Office Savings-bank ..	18	8 6
	<u>£700</u>	<u>0 0</u>		<u>£410</u>	<u>18 9</u>

NELSON COLLEGE BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

Endowment Account.

<i>Receipts.</i>			<i>Payments.</i>		
Rents from Board's reserves ..	£	s. d.	Law-costs	£	s. d.
Government revenue, endowments ..	1,124	10 0	Insurances	4	18 2
	485	4 8	Printing and advertising	3	17 6
			Stationery	0	10 0
			Governors' and auditors' fees ..	14	10 0
			Secretary	41	1 0
			Office-rent	12	10 0
			Office-cleaning and gas	8	7 2
			Telephone	7	7 1
			Survey, &c.	43	10 0
			Interest on overdraft	16	11 0
			Bank charge	0	10 0
			Petty cash, postages, and sundries ..	11	0 0
	<u>£1,609</u>	<u>14 8</u>		<u>£172</u>	<u>14 1</u>

NELSON COLLEGE BOARD—continued.

Boys' College.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Boarding-fees	5,128	9 4	House expenses	5,746	7 3
Tuition fees	861	14 0	Tuition expenses	4,955	10 1
Government capitation—			Advances to boarders	917	10 9
Free places	186	11 8	Prizes	77	0 1
Manual instruction	81	18 6	Stationery	77	2 1
Government grants—			Printing and advertising	86	11 10
Salaries of staff, 1920	246	5 8	Gas	122	7 0
Salaries of staff, 1921	4,682	4 4	Rates and taxes	48	7 11
Boarders' advances	997	9 0	Repairs	247	9 3
Refund	1	2 0	Secretary	209	4 0
Grant for science equipment	173	1 6	Governors' and auditors' fees	49	10 0
			Scholarships—		
			Endowed	75	0 0
			Foundation	13	0 0
			Insurances	83	17 0
			Grounds	74	2 7
			Interest on mortgage	230	0 0
			Telephone	18	3 1
			Office-rent, £6 5s. ; cleaning, £2 15s.	9	0 0
			Special prizes	37	17 6
			Law expenses	9	16 7
			Drains	208	3 3
			Agriculture class	14	0 9
			Apparatus and chemicals	135	5 7
			Petty cash, postages, and sundries	31	10 0
			Sports	4	10 0
	£12,358	16 0		£13,481	6 7

Girls' College.

<i>Receipts.</i>			£	s.	d.	<i>Payments.</i>			£	s.	d.
Boarding-fees .. ..	..	..	4,128	5	0	House expenses .. ..	..	..	3,536	0	9
Tuition fees .. ..	..	..	885	1	6	Tuition expenses .. ..	..	..	3,512	4	8
Government capitation—						Advances to boarders ..	..	..	128	18	0
Free places .. ..	..	..	93	10	0	Prizes .. ..	..	..	80	6	3
Manual instruction ..	..	..	153	9	0	Stationery .. ..	..	..	28	8	7
Government grants for salaries of staff	..	..	3,289	5	8	Printing and stationery	..	..	118	10	0
Boarders' advances ..	..	..	115	0	1	Gas .. ..	..	..	102	18	8
Refund of salary, art instructor ..	..	..	50	0	0	Rates and taxes .. ..	..	..	6	10	5
						Repairs .. ..	..	..	842	2	9
						Secretary .. ..	..	..	209	4	0
						Governors' and auditors' fees	..	..	49	10	0
						Scholarships—					
						Endowed .. ..	..	..	10	0	0
						Foundation .. ..	..	..	29	0	0
						Barnicoat prize .. ..	..	..	3	0	0
						Insurances .. ..	..	..	50	9	6
						Telephone .. ..	..	..	7	9	4
						Office-rent, £6 5s.; cleaning, £2 15s.	..	..	9	0	0
						Scientific apparatus ..	..	..	6	3	11
						Law expenses .. ..	..	..	2	6	10
						Grounds .. ..	..	..	13	13	0
						Petty cash, postages, and sundries	..	..	23	15	6
			£8,714	11	3				£8,769	12	2

Capital Account.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Stock sold .. ..	..	1,756	19	1	Furniture, Girls' College .. ..	..	26	11	0
Interest .. ..	..	234	2	0	Sanitary Block, Boys' College .. ..	..	886	11	1
Cash, Post Office Savings-bank, 31st De-	..				Married couple's quarters .. ..	..	243	13	0
cember, 1919 .. ..	..	96	15	0	Deposit at bank .. ..	..	2,173	10	0
Cash, Bank of New Zealand .. ..	..	405	8	6	Cash, Post Office Savings-bank, 31st De-	..			
Bank of New Zealand .. ..	..	2,173	10	0	cember, 1920 .. ..	..	96	15	0
Cash on hand .. ..	..	26	2	6	Additions to sanatorium .. ..	..	183	10	0
Bank overdraft .. ..	..	191	17	9	Maids' room .. ..	..	200	7	6
					Inscribed stock .. ..	..	833	6	4
					Hostel-site .. ..	..	500	0	0
		£4,884	14	10			£5,144	3	11
		£27,567	16	9			£27,567	16	9

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>		£	s.	d.	<i>Amounts due to Board.</i>		£	s.	d.
Mortgage on college .. ..	..	4,000	0	0	Rents due .. .. .	..	474	10	0
Scholarship Endowment Account ..	..	2,875	0	0	Interest due .. .. .	..	23	7	6
Library and Reading-room Account ..	..	2,173	10	0	Fees due .. .. .	..	596	4	8
Governors' fees .. .. .	..	100	0	0	Advances to boarders .. .. .	..	433	13	8
Bank overdraft .. .. .	..	191	17	9	Cash at Post Office Savings-bank .. .. .	..	96	15	0
					Cash on deposit, Bank of New Zealand ..	..	2,173	10	0
					War loan (Scholarship funds) .. .. .	..	1,000	0	0
					Mortgage securities .. .. .	..	1,950	0	0
		£9,340	7	9			£6,748	0	10

GREYMOUTH HIGH SCHOOL BOARD.

(Not in operation; returns not available.)

HOKITIKA HIGH SCHOOL BOARD.

(High School not in operation.)

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Balance, 31st December, 1920 ..	£	s. d.	Proportion of office salaries ..	£	s. d.
Current income from reserves vested in Board	1,731	4 0	Proportion of office expenses ..	25	0 0
Revenue from secondary-education reserves	43	6 8	Subsidy to Education Board ..	2	8 6
Interest on moneys derived from endowments	37	9 10	Rates, insurance, and repairs ..	95	0 0
			Balance, 31st December, 1921 ..	47	1 10
				1,710	3 2
	£1,879	13 6			
				£1,879	13 6

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	<i>Amounts due to Board.</i>		
Nil.		£	s. d.
	Bank of New Zealand	1,371	15 2
	Hokitika Savings-bank	338	8 0
		£1,710	3 2

RANGIORA HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Current income from reserves vested in Board	£	s. d.	Proportion of office expenses ..	£	s. d.
	279	12 0	Transfers to other accounts—	14	0 0
			Hostels Account	69	19 4
			General Account	28	14 2
			New Building Account	47	2 3
			Balance, 31st December, 1921 ..	119	16 3
	£279	12 0			
				£279	12 0
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
School	4,575	0 0	Purchase of sites	1,575	0 0
Furniture	76	19 3	School building	3,003	18 0
Transfer from Endowments Income Account	47	2 3	Furniture	102	10 0
			Agricultural plot	9	11 0
			Rent, agricultural land	8	2 6
	£4,699	1 6			
				£4,699	1 6
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	1,170	18 4	Balance, 31st December, 1920 ..	218	15 3
Arrears of fees	231	1 6	Provisions	487	6 11
Transfer from Endowments Income Account	69	19 4	Fuel, light, &c.	87	1 4
Balance, 31st December, 1921 ..	66	4 3	Wages of matron and staff ..	245	3 4
			Insurance, rates, interest, &c. ..	72	0 7
			Other expenses	247	17 0
			Furniture	179	19 0
	£1,538	3 5			
				£1,538	3 5
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Government payment for salaries of teachers	2,426	14 9	Balance, 31st December, 1920 ..	311	5 8
Government payment for incidental expenses	385	0 0	Teachers' salaries and allowances ..	2,825	0 6
Government capitation for classes for manual instruction	62	7 0	Incidental expenses	311	14 8
School fees	184	16 8	Interest on overdraft	13	9 0
Voluntary contributions for general purposes (not new buildings) ..	27	10 0	Agriculture	304	11 0
Refunds	2	4 6	Manual and technical	32	3 3
Audit fees (fines)	5	3 6	Insurance	9	17 8
Agriculture	68	19 3	Technical Account	54	9 0
Arrears, 1920 (capitation)	492	6 6	Rent	1	0 0
Arrears, 1920 (Education Board) ..	131	5 0	Maintenance of buildings	17	16 6
Miscellaneous	17	15 7			
Transfer to Endowments Income Account ..	28	14 2			
Balance, 31st December, 1921 ..	48	10 4			
	£3,881	7 3			
				£3,881	7 3

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

(Returns not available.)

CHRISTCHURCH BOYS' HIGH SCHOOL (CANTERBURY COLLEGE BOARD).

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Current income from reserves vested in Board	£	s. d.	Proportion of office salaries and expenses, and proportion of travelling-expenses of Board members	£	s. d.
Court award in settlement of claim for putting Reserve 1176 in order	6,607	0 11	Expenses connected with—	253	5 10
	250	0 0	Endowments	47	3 5
			Share of cost of inspection of reserves	189	10 4
			Contract for putting Reserve 1176 in order	307	0 0
			Transfer to other accounts—		
			New Buildings Account	2,954	4 10
			General Account—		
			For repairs to buildings	340	4 7
			For salaries	2,765	11 11
	£6,857	0 11		£6,857	0 11
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Sale of hay	15	0 0	Balance, 31st December, 1920	4,475	19 1
Interest on Buildings Sinking Fund	67	12 5	Purchase of site, Opawa	5,421	7 6
Transfer* from Endowments Income Account	2,954	4 10	Field draining and levelling (Riccarton site)	661	5 6
Balance, 31st December, 1921	9,182	8 5	Interest on loans for buildings and sites	1,507	18 1
	£12,219	5 8	Isolation accommodation for infectious diseases at hostel	152	15 6
				£12,219	5 8
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	2,143	15 0	Balance, 31st December, 1920	379	14 5
Balance, 31st December, 1921	963	12 5	Proportion of office expenses	116	1 3
			Provisions	980	0 2
			Fuel, light, &c.	222	9 9
			Salaries and wages	1,113	14 9
			Furniture, utensils, &c.	91	19 2
			Repairs to buildings	133	13 5
			Insurance and interest	59	14 2
			Library books	10	0 4
	£3,107	7 5		£3,107	7 5
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Government payment for salaries of teachers	6,956	12 4	Balance, 31st December, 1920	1,369	14 11
Balance, Government capitation for free places (1920)	1,197	16 7	Incidental expenses	1,553	12 5
Government capitation for classes for manual instruction	147	9 0	Maintenance of classes for manual instruction	103	16 0
Government payment for incidental expenses	1,267	10 0	Teachers' salaries and allowances	7,683	18 5
School fees	433	0 0	Maintenance of buildings	230	3 6
Government payment for salaries and incidentals (balance, 1920)	147	7 6	Insurance	30	1 1
Sale of material (woodwork class)	14	17 5	Rent of additional playground	80	0 0
Interest	144	11 7	Balance, 31st December, 1921	2,522	9 7
Sale of firewood (Opawa site)	101	5 0			
Adjustment of stock, &c.	57	10 0			
Transfer from Endowments Income Account—					
For maintenance of buildings	340	4 7			
For salaries	2,765	11 11			
	£13,573	15 11		£13,573	15 11

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Sites : Unpaid purchase-money, Riccarton site	£	s. d.	Rents	£	s. d.
Principal of loans, National Insurance Company	6,000	0 0	Boarding-fees	971	11 9
Hostels Account—Sundry creditors	13,000	0 0	Technical capitation	36	10 0
Secondary General Account—	72	9 10	Secondary-school fees	162	15 6
Due to Department—Salaries, &c.	2,689	5 1		4	0 0
Bank overdraft	7,623	11 3			
	£29,385	6 2		£1,174	17 3

CHRISTCHURCH GIRLS' HIGH SCHOOL (CANTERBURY COLLEGE BOARD).

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Current income from reserves vested in Board	£	s. d.	Proportion of office salaries and expenses, and proportion of travelling-expenses of Board members	£	s. d.
.. .. .	375	5 8	Share of cost of inspection of reserves	19	1 8
			Transfer to other accounts—	13	13 6
			New Buildings Account	167	8 8
			General Account, for repairs to buildings	175	1 10
	£375	5 8		£375	5 8
ENDOWMENTS CAPITAL ACCOUNT :—			ENDOWMENTS CAPITAL ACCOUNT :—		
Balance, 31st December, 1920	2,759	12 11	Transfers to Buildings Account	2,759	12 11
	£2,759	12 11		£2,759	12 11
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Government grant for purchase of hostel-site	3,950	0 0	Balance, 31st December, 1920	3,601	8 3
House-rent (Avonside site)	78	0 0	Purchase of sites	2,000	0 0
Transfers from—			Structural alterations to hostel	74	14 11
Endowments Capital Account	2,759	12 11	Principal of loans repaid	1,418	11 4
Endowments Income Account	167	8 8	Interest on loans for buildings and sites	106	0 0
Balance, 31st December, 1921	245	12 11			
	£7,200	14 6		£7,200	14 6
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
School fees	274	0 0	Balance, 31st December, 1920	25	18 2
Sale of work	32	17 2	Teachers' salaries and allowances	208	0 0
			Incidental expenses	58	15 6
	£306	17 2	Balance, 31st December, 1921	14	3 6
				£306	17 2
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	1,901	10 0	Balance, 31st December, 1920	1,501	1 10
Piano-practice fees	33	10 0	Proportion of office expenses	64	10 9
House-rent, Shrewsbury Street	26	0 0	Provisions	694	10 4
Balance, 31st December, 1921	1,994	18 0	Fuel, light, &c.	136	12 2
			Salaries and wages	613	13 11
	£3,955	18 0	Furniture, utensils, &c.	342	8 2
			Repairs to buildings	57	1 8
			Insurance, rates, rent, &c.	516	3 2
			Care of grounds	18	6 0
			Moving-expenses	11	10 0
				£3,955	18 0
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Government payment for salaries of teachers	6,478	6 4	Balance, 31st December, 1920	570	12 5
Government capitation for free places (balance, 1920)	395	7 10	Teachers' salaries and allowances	6,895	18 7
Government capitation for classes for manual instruction	318	9 1	Incidental expenses	1,206	1 2
Government payment for incidental expenses	1,282	10 0	Maintenance of classes for manual instruction	225	19 10
Government payment for salaries and incidentals (balance, 1920)	30	12 6	Maintenance of buildings (alterations and repairs)	145	7 7
Government grant for apparatus	47	15 9	Rates, taxes, and insurance	29	14 3
School fees	352	15 0	Balance, 31st December, 1921	212	5 5
Proceeds from cookery class	205	0 11			
Transfer from Endowments Income Account	175	1 10			
	£9,285	19 3		£9,285	19 3

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>		<i>Amounts due to Board.</i>	
Sites—Unpaid purchase-money, hostel	£ 4,500 0 0	Rents	£ 152 5 6
Principal of loans, State advance	649 14 0	Boarding-fees	55 5 0
Bank overdraft	2,014 2 0	Technical capitation	166 7 10
		Salaries from Department	64 17 3
	£7,163 16 0		£438 15 7

AKAROA HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Balance, 31st December, 1920	£	s. d.	Proportion of office expenses	£	s. d.
Current income from reserves vested in Board	1,304	12 6	Travelling-expenses, members of Board	15	15 0
Interest on moneys on fixed deposit	314	8 9	Medals	2	13 4
	6	0 0	Fencing in reserves	6	15 6
			Balance, 31st December, 1921	15	0 0
				1,584	17 5
	£1,625	1 3		£1,625	1 3
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Voluntary contributions for new buildings, &c.	22	4 1	Balance, 31st December, 1921	22	4 1
	£22	4 1		£22	4 1
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	540	18 3	Balance, 31st December, 1920	475	18 7
Rent of hostel	21	1 0	Provisions	231	0 2
Balance, 31st December, 1921	695	8 7	Fuel, light, &c.	54	10 6
			Salaries and wages	155	1 8
			Furniture, utensils, &c.	51	17 8
			Repairs to buildings	46	16 3
			Insurances, rates, &c.	7	0 8
			Other expenses	82	12 4
			Rent of hostel	152	10 0
	£1,257	7 10		£1,257	7 10

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Bank overdraft	60	11 2	Boarding-fees	78	0 0
			Investments	800	0 0
			Fixed deposit	150	0 0
			Cash in Post Office Savings-bank	22	4 1
	£60	11 2		£1,050	4 1

ASHBURTON HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Current income from reserves vested in Board	£	s. d.	Proportion of office salaries	£	s. d.
Rates, reserves	1,050	4 0	Interest on overdraft	389	6 9
	37	9 0	Rates, reserves	37	9 0
			Transfers to—		
			General Account, for repairs to buildings	168	0 7
			New Buildings Account	472	16 8
	£1,087	13 0		£1,087	13 0
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Grant for service equipment	76	16 4	Balance, 31st December, 1920	6,323	6 5
Transfer from Endowments Income Account	472	16 8	Hostel additions	406	19 4
Balance, 31st December, 1921	6,356	8 10	Apparatus, manual	170	13 7
	£6,906	1 10	Furniture	5	2 6
				£6,906	1 10
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
School fees	190	17 0	Balance, 31st December, 1920	38	3 5
Balance, 31st December, 1921	41	8 2	Teachers' salaries and allowances	144	0 0
	£232	5 2	Incidental expenses	50	1 9
				£232	5 2
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees	2,002	9 5	Balance, 31st December, 1920	104	3 5
Refunds	1	14 11	Proportion of office expenses	20	0 0
			Provisions	954	16 0
			Fuel, light, &c.	114	7 5
			Salaries and wages	616	17 8
			Furniture, utensils, &c.	37	8 0
			Repairs to buildings	58	16 2
			Insurance, rates, and water	16	10 8
			Balance, 31st December, 1921	81	5 0
	£2,004	4 4		£2,004	4 4
TECHNICAL INSTRUCTION ACCOUNT :—			TECHNICAL INSTRUCTION ACCOUNT :—		
Balance, 31st December, 1920	11	7 6	Balance, 31st December, 1921	56	7 6
Total receipts (woodwork)	45	0 0			
	£56	7 6		£56	7 6

ASHBURTON HIGH SCHOOL BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921—*continued.*

<i>Receipts.</i>			<i>Payments.</i>		
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
	£	s. d.		£	s. d.
Balance, 31st December, 1920 ..	684	18 9	Teachers' salaries and allowances ..	2,921	2 11
Government payment for salaries of teachers ..	2,893	12 8	Incidental expenses ..	422	3 6
Government capitation for classes for manual instruction ..	133	16 0	Maintenance (including material) of classes for manual instruction ..	52	6 3
Government payment for incidental expenses ..	442	10 0	Scholarships and bursaries ..	81	10 4
School fees ..	73	12 2	Maintenance of buildings ..	129	10 10
Bursaries ..	52	10 0	Rates, taxes, and water ..	38	9 9
Voluntary contributions for prizes ..	7	4 0	Expenses—Urquhart case ..	295	19 2
Refunds ..	3	0 6	Repayments to Department on account of Urquhart case ..	246	2 8
Transfer from Endowments Income Account ..	168	0 7	Balance, 31st December, 1921 ..	271	19 3
	<u>£4,459</u>	<u>4 8</u>		<u>£4,459</u>	<u>4 8</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
	£	s. d.		£	s. d.
Scholarship Account ..	15	0 0	Rents ..	72	3 0
Urquhart case ..	400	0 0	Lower-department fees ..	34	16 0
Secondary General Account ..	27	1 8	Hostels Account ..	77	0 0
Bank overdraft ..	6,000	0 0	Boarding-fees ..	109	11 5
			Technical and manual ..	64	5 4
			Secondary-school fees ..	8	0 0
			Salaries due from Department ..	131	6 10
			Bursary ..	29	0 4
			Balance, current account ..	11	14 9
			Scholarship Account—Bank ..	27	16 10
	<u>£6,442</u>	<u>1 8</u>		<u>£565</u>	<u>14 6</u>

TIMARU HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
	£	s. d.		£	s. d.
Current income from reserves vested in Board ..	2,529	14 8	Proportion of office salaries ..	50	0 0
			Proportion of office expenses ..	54	14 10
			Proportion of travelling-expenses of Board members ..	15	13 9
			Costs, £26 15s. 6d.; steward of reserves, £50; sundries, £13 4s.; drainage, £94 7s. ..	184	6 6
			Transfers to—		
			New Buildings Account ..	1,879	1 2
			General Account ..	345	18 5
	<u>£2,529</u>	<u>14 8</u>		<u>£2,529</u>	<u>14 8</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
	£	s. d.		£	s. d.
Balance, 31st December, 1920 ..	535	7 11	Science apparatus ..	110	12 5
Government grants for laboratories ..	100	0 0	Sanitary Block ..	598	7 6
Loans raised for buildings ..	3,000	0 0	Rectory bath-house ..	1,000	0 0
Transfers from—			Removal of old buildings ..	302	19 6
Endowments Income Account ..	1,879	1 2	Hostel (Girls'), £2,623 15s. 10d.; furniture, £298 6s. 2d.; laboratories, £266 8s. 7d. ..	3,188	10 7
General Account, paid by Rector—Interest and instalment account ..	466	13 4	Laying out grounds, roadway, &c. ..	213	18 6
Balance, 31st December, 1921 ..	492	14 10	School furniture ..	94	3 3
			Principal of loans repaid ..	513	19 2
			Interest on loans for buildings ..	386	3 4
			Bank interest re buildings ..	65	3 0
	<u>£6,473</u>	<u>17 3</u>		<u>£6,473</u>	<u>17 3</u>
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
	£	s. d.		£	s. d.
Balance, 1st January, 1921 ..	128	17 7	Salaries ..	670	6 0
Tuition fees ..	915	16 8	Cleaning ..	24	16 4
			Printing and stationery ..	4	4 0
			Prizes ..	6	3 6
			Repairs ..	19	9 0
			Insurance ..	1	14 8
			Bank charge ..	0	10 0
			Desks, forms, blackboards ..	64	10 9
			Tiled roof ..	22	18 0
			Instalment on buildings ..	100	0 0
			Balance ..	130	2 0
	<u>£1,044</u>	<u>14 3</u>		<u>£1,044</u>	<u>14 3</u>

TIMARU HIGH SCHOOL BOARD—continued.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921—continued.

<i>Receipts.</i>				<i>Payments.</i>			
SECONDARY DEPARTMENT GENERAL ACCOUNT :—				SECONDARY DEPARTMENT GENERAL ACCOUNT :—			
Government payment for salaries of teachers	£	s.	d.	Balance, 31st December, 1920	£	s.	d.
Government capitation for classes for manual instruction	5,065	0	9	Teachers' salaries and allowances	6,092	9	1
School fees	186	16	6	Incidental expenses	1,010	5	0
Subsidies on voluntary contributions	426	17	10	Maintenance of classes for manual instruction	29	7	8
Rent	96	0	0	Maintenance of buildings	204	4	9
Government payment for incidental expenses	7	17	6	Rates, taxes, and insurance	141	13	8
Transfer from Endowments Income Account, for repairs, rates	945	0	0	Sundries	33	6	6
Balance, 31st December, 1921	345	18	5	Scholarships and bursaries	11	5	0
	687	1	3				
	<u>£7,760</u>	<u>12</u>	<u>3</u>		<u>£7,760</u>	<u>12</u>	<u>3</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Principal of loans, Government Life Insurance Department	£	s.	d.	Rents	£	s.	d.
Sundry creditors	10,138	6	10	Technical Instruction Account	635	14	10
Bank overdraft	80	5	5	Secondary-school fees	87	15	5
	1,179	16	1	Salaries due from Department	81	18	8
	<u>£11,398</u>	<u>8</u>	<u>4</u>		473	13	4
					<u>£1,279</u>	<u>2</u>	<u>3</u>

WAIMATE HIGH SCHOOL BOARD.

[School not in operation.]

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT :—				ENDOWMENTS INCOME ACCOUNT :—			
Balance, 31st December, 1920	£	s.	d.	Proportion of office salaries	£	s.	d.
Current income from reserves vested in Board	3,285	1	3	Petty cash, £2; audit, 13s. 4d.; bank charges, 10s.	30	0	0
Interest on moneys derived from endowments	356	13	0	Rent, £16 5s.; insurance, £2 12s. 6d.	3	3	4
Office-rent, 5s.; refund of insurance, £1 6s.	175	0	0	Subsidy, Technical Classes Association, £10; wool class for High School pupils, £3 10s.	18	17	6
Refund of valuation fees	1	11	0	Valuation fees, £12 11s.; advertisements, 14s.	13	10	0
	3	3	0	Transfer to General Account	13	5	0
	<u>£3,821</u>	<u>8</u>	<u>3</u>	Balance, 31st December, 1921	346	0	2
					<u>£3,821</u>	<u>8</u>	<u>3</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—				SECONDARY DEPARTMENT GENERAL ACCOUNT :—			
Transfer from Endowments Income Account	346	0	2	Teachers' salaries and allowances	186	15	0
	<u>£346</u>	<u>0</u>	<u>2</u>	Scholarships and bursaries	126	5	0
				Prizes	16	4	2
				Examination fees, £11 11s.; advertisements, £5 5s.	16	16	0
					<u>£346</u>	<u>0</u>	<u>2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Sundry creditors	£	s.	d.	War loan	£	s.	d.
	29	4	3	Investments, mortgages	500	0	0
	<u>£29</u>	<u>4</u>	<u>3</u>	Post Office Savings-bank	2,625	0	0
				Balance, current account	193	18	0
					77	14	3
					<u>£3,396</u>	<u>12</u>	<u>3</u>

WAITAKI HIGH SCHOOLS BOARD.

(GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.)

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—	£	s. d.	ENDOWMENTS INCOME ACCOUNT :—	£	s. d.
Balance, 31st December, 1920 ..	1,035	9 1	Proportion of office salaries ..	106	5 0
Current income from reserves vested in Board ..	1,991	14 9	Ranger—Salary ..	20	0 0
Revenue from secondary-education reserves ..	311	9 8	Auctioneer and law costs ..	105	11 0
Transfer from Hostels Account ..	61	12 8	Valuator ..	35	14 0
			Repairs, endowment buildings ..	69	4 0
			Proportion of travelling-expenses of Board members ..	2	1 0
			Transfers to—		
			New Buildings Account ..	1,500	0 0
			General Account ..	733	3 9
			Hostels Account ..	616	2 8
			Balance, 31st December, 1921 ..	187	4 9
	<u>£3,400</u>	<u>6 2</u>		<u>£3,400</u>	<u>6 2</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Balance, 31st December, 1920 ..	2,200	0 0	Purchase of site, &c., Girls' Hostel ..	1,826	12 2
Reinstatement, Boys' School ..	4,997	0 0	Additions, dormitory, Boys' School ..	57	10 0
Girls' Hostel ..	1,500	0 0	Alterations, Girls' School ..	46	1 0
Sewing-machines ..	30	0 0	Reinstatement, Boys' School ..	5,190	19 6
Interest on deposit ..	24	19 8	Fittings ..	1,112	0 0
Transfer from Endowments Income Account ..	1,500	0 0	Water-supply, Boys' School ..	612	3 5
			Military hutment ..	111	8 1
			Sewing-machines, Girls' School ..	60	0 0
			Coal-shed ..	145	0 0
			Window-shutters and coal-chute ..	74	14 0
			Maps ..	20	3 3
			Clock, Boys' School ..	14	5 0
			Bank overdraft ..	0	2 6
			Balance, 31st December, 1921 ..	981	0 9
	<u>£10,251</u>	<u>19 8</u>		<u>£10,251</u>	<u>19 8</u>
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
Balance, 31st December, 1920 ..	108	8 8	Teachers' salaries and allowances ..	216	13 4
School fees ..	409	10 8	Incidental expenses ..	151	0 6
Proportion of boarding profits ..	148	7 1	Balance, 31st December, 1921 ..	298	11 11
	<u>£666</u>	<u>5 9</u>		<u>£666</u>	<u>5 9</u>
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Boarding-fees ..	619	0 0	Proportion of office expenses ..	25	0 0
Sale of range (repairs) ..	1	7 0	Provisions ..	233	17 2
Transfer from Endowments Income Account ..	616	2 8	Fuel, light, &c. ..	43	19 8
Balance, 31st December, 1921 ..	23	14 8	Wages ..	204	5 8
			Furniture, utensils, &c. ..	629	0 6
			Repairs to buildings ..	17	19 8
			Insurance, rates, interest, &c. ..	17	16 0
			Other expenses ..	26	13 0
			Transfer from Endowments Income Account ..	61	12 8
	<u>£1,260</u>	<u>4 4</u>		<u>£1,260</u>	<u>4 4</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Balance, 31st December, 1920 ..	85	2 5	Teachers' salaries and allowances ..	6,704	2 2
Government payment for salaries of teachers ..	5,819	0 0	Incidental expenses ..	1,076	11 6
Government payment for incidental expenses ..	1,072	10 0	Maintenance of classes for manual instruction ..	115	18 1
Government capitation for classes for manual instruction ..	319	5 10	Scholarships and bursaries ..	39	9 4
School fees ..	826	10 0	Maintenance of buildings ..	733	3 9
Proportion of boarding profits ..	811	16 9	Refund of capitation overpaid, 1920 ..	500	0 0
Scholarships ..	35	9 4	Transfer to Lower Department Account ..	148	7 1
Government payment for adjustment, 1920 ..	598	0 4	Balance, 31st December, 1921 ..	983	6 6
Transfer from Endowments Income Account ..	733	3 9			
	<u>£10,300</u>	<u>18 5</u>		<u>£10,300</u>	<u>18 5</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Building contracts ..	4,190	0 0	Rents ..	658	3 0
Oamaru Borough—Water and light supply ..	239	9 6	Reinstatement, Boys' School ..	2,003	0 0
Furniture unpaid ..	200	0 0	Boarding-fees ..	20	0 0
Sundry creditors ..	39	10 8	Secondary-school fees ..	10	0 0
			Salaries due from Department ..	48	10 0
			Fixed deposit ..	2,000	0 0
			Balance, current account ..	412	9 3
			Cash on hand ..	14	0 0
	<u>£4,669</u>	<u>0 2</u>		<u>£5,166</u>	<u>2 3</u>

OTAGO HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT :—				ENDOWMENTS INCOME ACCOUNT :—			
Current income from reserves vested in	£	s.	d.	Proportion of office salaries ..	£	s.	d.
Board	3,045	11	4	Proportion of office expenses ..	140	0	0
Revenue from secondary-education re-				Proportion of travelling - expenses of	39	16	4
serves	617	2	7	Board members	0	18	0
				Valuations, &c.	11	3	2
				Transfers to—			
				New Buildings Account	2,929	18	2
				General Account	540	18	3
	£3,662	13	11		£3,662	13	11
BUILDINGS AND SITES CAPITAL ACCOUNT :—				BUILDINGS AND SITES CAPITAL ACCOUNT :—			
Government grant for additions, Otago				Balance, 31st December, 1920 ..	3,374	15	9
Girls' High School	2,118	1	3	Additions, Girls' School	7,412	19	8
Transfer from Endowments Income Ac-				Interest on loans for buildings ..	162	3	0
count	2,929	18	2	Rebuilding at rectory	4,062	2	4
Rebuilding at Otago Boys' High School				Legal Charges Account, overdraft ..	41	17	6
Rectory	4,059	10	0				
Proceeds of sale of old material from							
rectory		25	10				
Balance, 31st December, 1921 ..	5,920	18	10				
	£15,053	18	3		£15,053	18	3
SECONDARY DEPARTMENT GENERAL AC-				SECONDARY DEPARTMENT GENERAL AC-			
COUNT :—				COUNT :—			
Balance, 31st December, 1920 ..	286	1	3	Teachers' salaries and allowances ..	13,292	8	5
Government payment for salaries of				Incidental expenses	2,076	11	4
teachers	12,569	5	3	Maintenance of classes for manual in-			
Government payment for incidental ex-				struction	290	4	6
penses	2,287	10	0	Scholarships and bursaries	118	15	0
Government capitation for classes for				Maintenance of buildings	560	18	3
manual instruction	448	17	2	Rectory ground-rent	72	0	0
School fees	584	13	4	Tennis-courts—Girls' School	681	2	6
Refunds	22	6	8	Balance, 31st December, 1921 ..	177	16	6
Government grant for sewing-machines	12	10	4				
Government capitation for part-time free							
pupils	298	19	6				
Rectory ground-rent	72	0	0				
War bursaries	118	15	0				
Dalrymple prize	3	19	9				
G. H. Stewart prize	4	0	0				
Transfer from Endowments Income Ac-							
count	540	18	3				
Proceeds of sale of old heating-boiler ..	20	0	0				
	£17,269	16	6		£17,269	16	6

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Building contracts	£	s.	d.	Rents	£	s.	d.
War bursaries due	214	13	4	Secondary-school fees	204	17	5
Tennis-courts	30	0	0	Salaries due from Government ..	4	0	0
Miscellaneous accounts	104	15	4	War bursaries due from Government	189	1	6
Bank overdraft	201	15	3	Balance, current account	30	0	0
	6,225	18	8		482	16	4
	£6,777	2	7		£910	15	3

GORE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1921.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—			ENDOWMENTS INCOME ACCOUNT:—		
Revenue from secondary-education re-	£	s. d.	Insurance on hostel building and work-	£	s. d.
serves	110	4 7	men	23	12 0
Balance 31st December, 1921 ..	5	11 5	Borough rates	34	18 0
			Transfers to General Account—		
			For repairs to buildings	57	6 0
	<u>£115</u>	<u>16 0</u>		<u>£115</u>	<u>16 0</u>
AGRICULTURAL ENDOWMENT ACCOUNT:—			AGRICULTURAL ENDOWMENT ACCOUNT:—		
Income from Reserves	38	15 0	Balance, 31st December, 1921 ..	38	15 0
	<u>£38</u>	<u>15 0</u>		<u>£38</u>	<u>15 0</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Government grants for hostel in course			Balance, 31st December, 1920 ..	35	19 11
of erection	5,685	0 0	Hostel in course of erection ..	4,640	9 0
			Balance, 31st December, 1921 ..	1,008	11 1
	<u>£5,685</u>	<u>0 0</u>		<u>£5,685</u>	<u>0 0</u>
TECHNICAL INSTRUCTION ACCOUNT:—			TECHNICAL INSTRUCTION ACCOUNT:—		
Total receipts	314	18 9	Balance, 31st December, 1920 ..	1	11 10
			Total payments	274	7 6
			Balance, 31st December, 1921 ..	38	19 5
	<u>£314</u>	<u>18 9</u>		<u>£314</u>	<u>18 9</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1920 ..	72	9 7	Teachers' salaries and allowances ..	2,889	15 8
Government payment for salaries of			Incidental expenses	530	1 9
teachers	2,616	3 1	Maintenance of classes for manual in-		
Government capitation for classes for			struction	17	12 9
manual instruction	90	18 0	Maintenance of buildings	57	6 0
Government grant for carpenter's tools	27	7 0	Southland Education Board (cookery and		
School fees	146	16 8	woodwork classes)	90	18 0
Refunds	78	10 8	Refund to paying-pupil	1	15 0
Rent of schoolroom	5	10 0			
Sale of supplies to pupils	44	10 0			
Government payment for incidental ex-					
penses	404	16 8			
Transfers from Endowments Revenue					
Account—					
Repairs and maintenance, buildings ..	57	6 0			
Balance, 31st December, 1921 ..	43	1 6			
	<u>£3,587</u>	<u>9 2</u>		<u>£3,587</u>	<u>9 2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1921.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Building contracts	2,184	13 8	Rents	16	18 3
Borough rates	53	1 9	Mataura endowment for agricultural		
Hostel Buildings Account—			classes	25	0 0
Advertising	1	4 0	Grants due from Government	1,183	1 0
Insurance on workmen	16	0 0	Rent, class-room	5	10 0
Secondary General Account—			Balance, salaries	7	15 0
Advertising, rent, and sundry accounts	23	15 1	Balance, incidentals	2	14 0
Due Hostel Buildings Account ..	6	19 5	Secondary General Account—		
Incidentals overpaid by Department ..	0	10 0	Fume cupboard	7	10 0
			Capitation, science classes	24	16 2
	<u>£2,286</u>	<u>3 11</u>	Salaries due from Department ..	153	15 8
			Fees for technical classes	1	0 0
			Borough of Gore—Due for compensa-		
			tion	100	0 0
			Balance, current account	1,037	12 7
				<u>£2,565</u>	<u>12 8</u>

