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vii-E. 2 (App. A).

e. Exclusive of secondary departments of district high schools), salaries and allowances of pupil-teachers, and half of the total cost of the total cost of works paid for out of Government grant for maintenance and rebuilding of school buildings and included below under that heading, + in terms of the Order in Council of 13th February, 1911, but exclusive of cost of works paid for out of Government grant for maintenance and rebuilding of school buildings and included below under that heading.

Education Office. Greymouth, 3rd March, 1913.

The balance-sheet has been duly examined by the Audit Office, but cannot be certified as correct inasmuch as various transfers therein, together with the payment of allowances to members in lieu of actual travelling-expenses are without authority of law. -- R. J. Collins, Controller and Auditor General

Auditor's Certificate.