NELSON.

General Statement of Receipts and Payments for the Year ending 31st December, 1917.

Note.—The Auditor's certificate does not cover columns (11) and (12). The figures in those columns have been added by the Education Department from returns supplied by Education Boards.

No.	Name of Account.	As at 1st January.		Cash Transactions during Year.			Transfers.		As at 31st December.			
		Balances.	Deficits.	Receipts. From Government.	Receipts. From other Sources.	Expenditure.	Debit.	Credit.	Balances.	Deficits.	Assets.	Liabilities.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	General Account.											
1	Receipts from 5s. capitation, &c., expended on—											
	Office staff salaries					746 5 0						
	Office contingencies					888 10 8						
	Subsidies for school and class libraries paid out of Board's general fund	..	362 17 7	1,451 5 0	63 4 5	10 4 6	..	..	..	494 8 4	105 6 0	95 0 0
	Refunds and sundries..					1 0 0						
	Special Accounts.											
2	Salaries of primary-school teachers ..	..	160 3 4	34,405 5 0	..	34,521 11 0	..	..	..	276 9 4	9 0 0	..
3	Relieving teachers—											
	Salaries	..	426 3 10	148 15 10	..	121 4 6	..	..	..	415 5 1	66 0 2	..
	Necessary travelling-expenses					16 12 7						
4	School and class libraries—Government capitation grant	..	22 19 7	75 3 3	..	88 6 4	..	..	..	36 2 8	73 17 3	..
5	Conveyance and board of school-children ..	..	151 19 5	931 11 0	..	934 4 9	..	..	..	154 13 2	232 12 3	114 17 0
6	Incidental expenses of schools	11 17 11	..	2,407 0 0	1 4 0	2,081 1 6	..	..	339 0 5	..	75 14 0	414 14 5
8	Training classes for teachers, including such classes recognized under the Manual and Technical Regulations	43 16 0	..	100 0 0	..	212 15 5	..	..	..	68 19 5	150 0 0	81 0 7
9	Scholarships—Board's	..	158 5 7	..	..	..	..	..	..	158 5 7	..	..
10	Scholarships—National	..	149 8 0	698 15 0	..	700 0 0	..	..	..	150 13 0	188 15 0	38 2 0
	District high schools—											
12	Salaries of staffs of secondary departments	..	7 6 10	1,200 4 5	..	1,204 3 10	..	..	..	11 6 3	..	..
13	General purposes—Out of fees from pupils	14 16 6	..	..	10 9 0	..	..	..	25 5 6	..	..	..
14	Manual instruction—Receipts from capitation, contributions, subsidies, sales, &c., expended on—											
	Direction and administration					219 19 6						
	Salaries of instructors..					932 12 7						
	Equipment and material for elementary handwork	..	773 11 11	952 12 7	75 9 9	93 16 10	..	..	..	1,361 9 2	505 14 3	65 4 9
	Material for manual instruction ..					369 10 8						
15	Technical instruction—Receipts from capitation, contributions, subsidies, grants for material, fees, sales, &c., expended on classes conducted by Board—											