

SESSION II.
1923.
NEW ZEALAND.

E D U C A T I O N : S E C O N D A R Y E D U C A T I O N .

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1. EXTRACT FROM THE FORTY-SIXTH 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-six secondary schools in operation, including fourteen 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 thereunder. There were sixty-one secondary departments of district high schools, thirteen technical high schools, ten Maori secondary schools, and twenty-seven registered private secondary schools, making a total of 147 schools providing secondary education.

NUMBER OF PUPILS RECEIVING SECONDARY EDUCATION.

The total number of pupils attending the thirty-six secondary schools mentioned above at the end of 1921 and 1922 respectively was:—

	1921.			1922.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Roll (exclusive of lower departments)..	5,583	4,447	10,030	5,971	4,765	10,736

The roll number was 706, or 7 per cent. greater than in the previous year. In the last ten years the roll number of secondary schools has nearly doubled itself. The roll number on the 1st March, which is regarded as the highest roll number during the year, was 11,593.

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 1922 ..	..	..	..	..	..	10,736
Roll number, 1st March, 1922 ..	..	..	..	..	..	11,593
Average attendance for the year 1922..	..	..	..	..	..	10,697
Number of new entrants, 1922 ..	..	..	..	..	..	4,870
Number of first-year pupils ..	..	..	..	..	..	4,185
Number of second-year pupils ..	..	..	..	..	..	3,080
Number of third-year pupils..	..	..	..	..	..	1,939
Number of fourth-, fifth-, and sixth-year pupils	..	..	..	..	..	1,532
Number of pupils at end of year under thirteen years of age ..	..	..	..	..	..	104
Number of pupils at end of year between thirteen and fourteen years of age ..	..	..	..	..	..	913
Number of pupils at end of year between fourteen and fifteen years of age ..	..	..	..	..	..	2,568
Number of pupils at end of year between fifteen and sixteen years of age ..	..	..	..	..	..	3,139
Number of pupils at end of year over sixteen years of age ..	..	..	..	..	..	4,012

(b.) SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS.

Number on roll at end of 1922	2,606
Mean of average weekly roll—Boys, 1,437 ; girls, 1,466 : total	2,903
Average attendance	2,682
Number of new entrants from public primary schools	1,709
{ Number of first-year pupils	1,421
{ Number of second-year pupils	767
{ Number of third-year pupils	418
{ Number of pupils at end of year under thirteen years of age	19
{ Number of pupils at end of year between thirteen and fourteen years of age	296
{ Number of pupils at end of year between fourteen and fifteen years of age	818
{ Number of pupils at end of year between fifteen and sixteen years of age	819
{ Number of pupils at end of year over sixteen years of age	654

(c.) TECHNICAL HIGH SCHOOLS.

Number on roll at end of 1922—Boys, 2,334 ; girls, 1,868 : total	4,202
{ Number under thirteen years of age	148
{ Number between thirteen and fourteen years of age	896
{ Number between fourteen and fifteen years of age	1,360
{ Number over fifteen years of age	1,798

(d.) REGISTERED PRIVATE SECONDARY SCHOOLS.

Number on roll at end of 1922—Boys, 756 ; girls, 1,242 : total	1,998
Average attendance, 1922	1,889
{ Number under thirteen years of age	24
{ Number between thirteen and fourteen years of age	130
{ Number between fourteen and fifteen years of age	381
{ Number between fifteen and sixteen years of age	501
{ Number over sixteen years of age	962
Number of teachers—Male, 41 ; female, 82 : total	123

(e.) SECONDARY SCHOOLS FOR MAORIS.

Number on roll at end of 1922	413
Average attendance, 1922	392

The total number of children therefore receiving secondary education in 1922 was 20,252, being 2,118 more than in 1921. Of the 12,274 children who left the primary schools in 1921 having passed S6, 4,087 entered secondary schools in 1922, 1,709 the secondary departments of district high schools, and 1,941 technical high schools, hence a total of 7,737, or 63 per cent., of the children mentioned entered upon a course of secondary education. The number represents 47 per cent. of the total number of pupils leaving the primary schools in 1921, of whom nearly 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 1,371 had passed S6 and 365 had not.

LENGTH OF STAY AND AGE OF PUPILS.

The following table gives some indication of the length of time pupils are remaining at secondary schools of various types :—

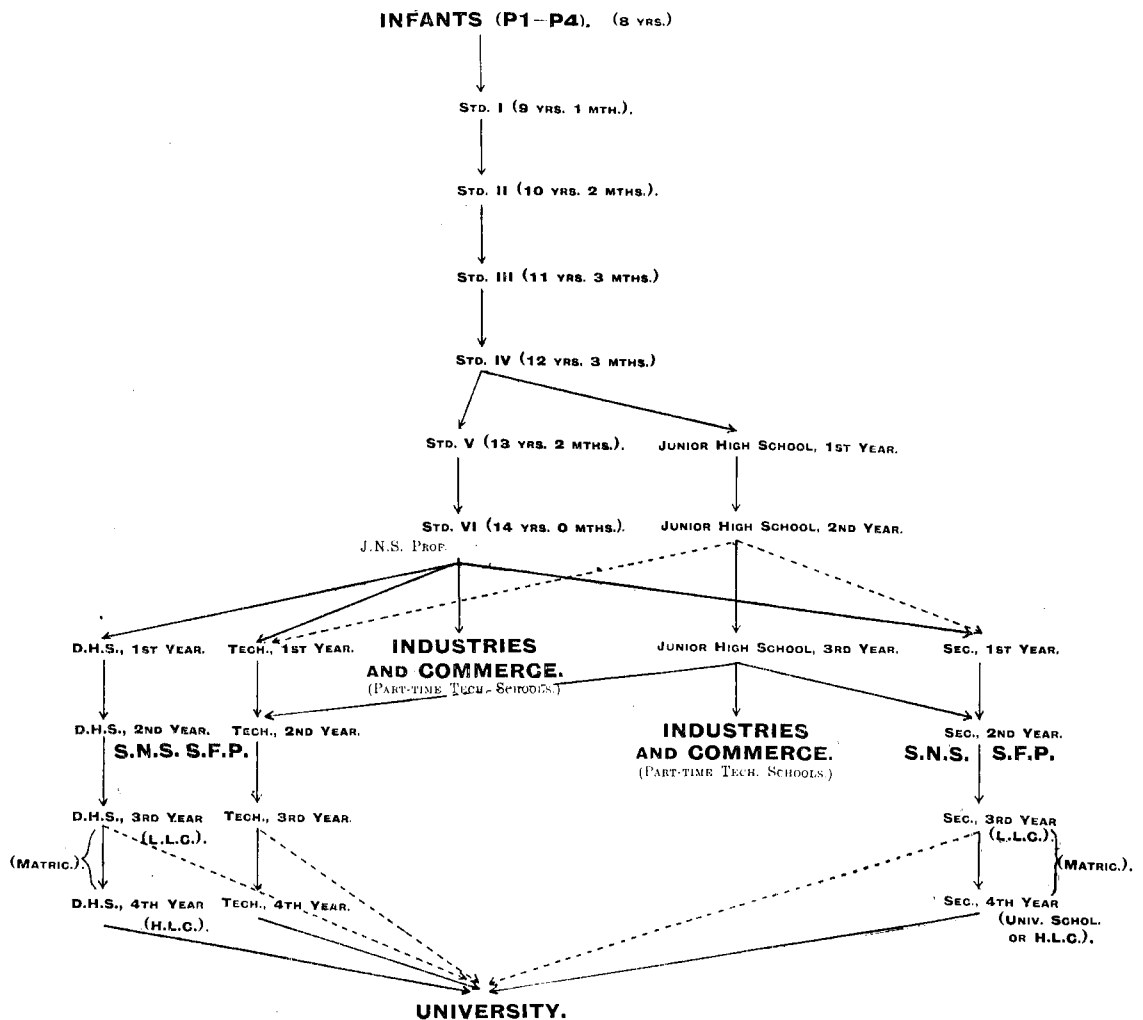
	Secondary Schools.		District High Schools.	Technical High Schools.
	Boys.	Girls.		
(a.) Percentage leaving at end of first year or during second year	22·8	23·6	37·7	29·5
(b.) Percentage leaving at end of second year or during third year	19·4	24·3	26·7	40·0
(c.) Percentage leaving at end of third year or during fourth year	26·6	25·5	35·6	18·3
(d.) Percentage leaving at end of fourth year or during fifth year	18·1	17·3	..	10·0
(e.) Percentage leaving at end of fifth year or during sixth year..	9·9	7·3	..	2·2
(f.) Percentage remaining at end of sixth year	3·2	2·0	..	..

In the case of secondary schools the proportion of pupils leaving at the end of the first year shows a regrettable increase, which can be accounted for only by the financial depression of 1922. The proportion leaving at the end of the second year was smaller than in the previous year, so that taking the two years together the results are approximately the same. As has been frequently pointed out, however,

one year spent at a secondary school, where a new course of work is being entered upon, is practically useless, and represents little more than a waste of time and money. A still higher proportion, 37·7 per cent., remain only one year in the secondary departments of district high schools, but as the course of work taken there is often more in the nature of a coping-stone to the primary course the matter is not quite so serious. The case of technical high schools, where 29·5 per cent. of the pupils leave at the end of the first year, calls for serious consideration. The whole matter is dominated by the age at which pupils begin their secondary course, which in New Zealand averages fourteen years, and is considered to be two years too old.

POST-PRIMARY EDUCATION.

An experiment is at present being carried out with a view to finding a remedy for the unsatisfactory condition mentioned in the previous paragraph. A junior high school has been established in Auckland which children enter after passing S4 and at which they may remain for four years. The regulations provide for three-fifths of the course of work entered upon to be common to all the pupils and to 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. Over six hundred pupils are attending this junior high school, and, although it is too early to report definitely upon the success of the scheme, reports to hand go to prove that the experiment will be a successful one. When the system is extended, junior high schools will probably in some cases be attached to primary schools and in others to secondary schools. In the meantime, wide inquiries are being made as to the success of the various adaptations of the junior high school in other countries.



CURRICULUM OF SECONDARY SCHOOLS AND DISTRICT HIGH SCHOOLS.

Although the curriculum of secondary schools is not specifically defined by departmental regulations, the definition of 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. Besides an academic course, secondary schools now generally provide shorter complete courses for pupils not intending to go on to the University or to enter a profession, in addition to courses with a commercial, agricultural, or a domestic bias. 57 per cent. of the boys and 30 per cent. of the girls now take Latin, while over 80 per cent. of the pupils learn French. Commercial subjects were taken in 1922 by one thousand seven hundred boys and one thousand girls, agriculture by over five hundred boys, and dairy science by two hundred boys.

In the district high schools the courses are still more of a nature directly bearing upon the vocations shortly to be followed by the pupils, many of the schools providing a full rural course of instruction. The result is that such a subject as Latin is taken by only 25 per cent. of the pupils, while agricultural science is taken by 71 per cent. of the boys and 23 per cent. of the girls, woodwork and metalwork by 62 per cent. of the boys, and needlework and cookery by 64 per cent. of the girls. Some pupils in these schools prefer to take the ordinary academic course, with the result that the burden laid upon the teachers, who number only one or two in most of the schools, is very great. The Dalton plan is being practised successfully in a number of these schools, and Inspectors report that in spite of frequent changes in the staff and often insufficient and improvised accommodation the standard of work is gradually rising.

At present an investigation is being made by the Department into the whole question of the secondary-school curriculum.

The Department has recently issued a draft list of text-books approved for use in secondary schools, district high schools, and the general courses in technical high schools. In compiling the list the Department was influenced by the cost of the books, their suitability for various grades and types of pupils, the present very general use of certain books, and the various methods of teaching employed.

LENGTH OF THE SCHOOL YEAR.

An investigation made into the number of holidays given in secondary and technical high schools during the year revealed considerable variation in the practice of the different schools. The longest school year was one of 392 half-days, and the shortest one of 351 half-days, or 35 school weeks. A working-year of this length is considered much too short, and the opinion is expressed that 390 half-days, or 38 full school weeks, is the minimum length of school year desirable in schools of this type. It is proposed to take steps in the direction of securing some measure of uniformity in this respect.

DESTINATION OF PUPILS LEAVING THE SECONDARY SCHOOLS.

From returns received concerning pupils leaving the secondary schools at the end of 1922, it appears that 6 per cent. of the number went on to the University, 15 per cent. entered the teaching profession, and 10 per cent. entered other schools or classes for clerical training. Farming was taken up by 23 per cent. of the boys

and home duties by 37 per cent. of the girls. Other avocations entered upon were : Government offices, 7 per cent. of the boys ; clerical work in insurance offices, agencies, &c., 13 per cent. (boys and girls) ; engineering and allied trades, 4 per cent. (boys) ; other trades, 4 per cent. of the boys ; and such professions as surveying, law, architecture, &c., by 6 per cent of the boys ; warehouses and shops each 2 per cent. of the boys.

From similar returns supplied by technical high schools rather contrasting figures are obtained. In this case only 1 per cent. went on to the University, 3 per cent. took up teaching, and 5 per cent. went on to other schools or classes. On the other hand, 15 per cent. of the boys took up engineering and allied trades, 10 per cent. took up other trades, 11 per cent. went into shops, and 3 per cent. into factories. Farming was taken up by 13 per cent. of the boys and home duties by 43 per cent. of the girls. Commercial work was followed by 13 per cent. of the boys and 25 per cent. of the girls, and professions such as surveying, law, &c., were entered upon by 2 per cent. of the boys.

HOSTELS FOR PUPILS OF SECONDARY SCHOOLS.

(Table K6.)

The advantages of having hostels attached to the secondary schools for the accommodation of country pupils are fully realized, and financial assistance is being given as far as possible by the Government for the erection of hostel buildings. Owing to the financial position all that is desired has not yet been accomplished, and a few large schools are still without hostels, while at other schools the hostels are too small. In nearly every instance the hostels are now controlled by the Boards of Governors, and from the balance-sheets to hand of eighteen such hostels it appears that twelve made a profit and six a loss on the year's working. The profits ranged in individual cases from 2 per cent to 23 per cent. of the income, and the losses from 1 per cent. to 41 per cent., the average profit on all hostels being 5 per cent. of the income. In the few cases where heavy losses were made there was some fault in the administration, which is being pointed out to the controlling Board with a view to having it remedied. The hostels vary greatly in size, the smallest accommodating only ten pupils and the largest 145 (excluding Christ's College, Christchurch, and Wanganui Collegiate School, which between them accommodate 335 boys). At the hostels attached to the public secondary schools a total of 838 boys and 354 girls of the secondary departments were accommodated and 180 lower-department pupils. In addition to these numbers, 57 pupils were boarding at establishments approved by the Principals, and 633 were boarding privately. For these last-named, and also for the large number of country children prevented from attending school owing to the boarding difficulty, or forced to make long railway journeys daily, accommodation where there is dependable supervision and desirable environment should be provided as circumstances permit.

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 for three years. The means of qualification are—

- (1.) For entrance to secondary schools—(a) Special examination for Junior National Scholarships, (b) the certificate of proficiency.
- (2.) For entrance to technical high schools and district 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 these schools is deemed to be equivalent to a certificate of proficiency.

A recent amendment in the regulations provides for the award of free places in any type of secondary school to specially recommended proficiency-certificate holders over the prescribed age of fifteen years. It is agreed that such pupils should as a rule take up a somewhat practical course of instruction, and that they should preferably enter a technical or a technical high school. Children who have been retarded owing to their living in the country or other external circumstances, and those who, although not bright in literary work, show sufficient merit in other subjects to warrant a continued education, are thus provided for.

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 1922 being 2,609, representing nearly three-fifths of the total number of senior free places gained.

As a result of the free-place system 16,025 children were receiving free secondary education in 1922, an increase of 2,203 over the number for the previous year. Of this total, 9,446 were in secondary schools, 2,492 in district high schools, 3,978 in technical high schools, and 108 in Maori secondary schools. The number represents 94 per cent. of the pupils of all Government schools affording secondary education. The following table gives details of the free places held in 1921 and 1922 :—

FREE PLACES IN DECEMBER, 1921 AND 1922.

	1921.			1922.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.
(i.) Secondary schools—						
(a.) Junior free pupils	.. 2,713	2,941	5,654	3,472	3,222	6,694
(b.) Senior free pupils	.. 1,723	1,163	2,886	1,536	1,216	2,752
Totals	.. 4,436	4,104	8,540	5,008	4,438	9,446
(ii.) District high schools—						
(a.) Junior free pupils	.. 841	870	1,711	1,033	1,063	2,096
(b.) Senior free pupils	.. 145	173	318	181	215	396
Totals	.. 986	1,043	2,029	1,214	1,278	2,492
(iii.) Maori secondary schools	.. 50	62	112	52	56	108
(iv.) Technical high schools—						
(a.) Junior free pupils	.. 1,445	1,202	2,647	1,881	1,461	3,342
(b.) Senior free pupils	.. 232	261	493	337	300	637
Totals	.. 1,677	1,463	3,140	2,218	1,761	3,979
Grand totals	.. 7,149	6,672	13,821	8,492	7,533	16,025

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. The standard of qualification fixed for the examinations of 1922 was $63\frac{3}{4}$ per cent. for Junior Scholarships and $64\frac{1}{2}$ for Senior Scholarships.

In order to give better opportunities to country pupils, who are considerably handicapped in preparing for these examinations, the regulations were amended in 1922 to provide for the award of not less than twenty-five junior scholarships to qualifying candidates from schools not higher than Grade IIIA (eighty pupils). In order to assist them to qualify, compensating marks may be allotted to candidates from such small schools: 10 per cent. of the marks actually assigned to pupils from the smallest schools (one to twenty pupils) and 5 per cent. to pupils of Grade II schools (twenty-one to thirty-five pupils).

The results of the examination were as follows: 231 candidates qualified for Junior National Scholarships, of which number twenty-five were from schools with not more than eighty pupils and fifty-seven were pupils of secondary schools. The number of candidates qualifying for Senior National Scholarships was 130. Of those who took the alternative programme, provided specially to meet the needs of scholars following a rural or domestic course, none were successful.

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.

A revision of the scholarship system with a view to expending the money involved more profitably is at present under consideration.

The figures below indicate the number and the value of scholarships current in December, 1922. 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—							1922.
Boys	..	..	..	..	..	..	441
Girls	..	..	..	..	..	..	280
							—
Total	..	..	..	..	..	..	721
							—
Number receiving boarding-allowance (included in the above total)	..						175
Number receiving travelling-allowance (similarly included)	..						45
Number held at public secondary schools	..	..	..	..	..	..	584
Number held at other registered secondary schools	..	..	..	..	..	..	15
Number held at district high schools	..	..	..	..	..	..	69
Number held at technical high schools	..	..	..	..	..	..	53
Total annual rate of payment	..	..	..	..	..	..	£10,885

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 1922 was 200. Of the holders 101 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 1922 the number of bursaries held at secondary schools was forty, the expenditure thereon being £377.

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-years 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 1921, and in 1922 :—

	1912.	1921.	1922.
Higher leaving certificates awarded	64	305	439
Lower leaving certificates awarded	32	255	240
Applications for certificates declined	20	80	102
Total number of applications	116	640	781

STAFFS OF SECONDARY SCHOOLS.

(Table K3.)

The number of full-time teachers on the staffs of secondary schools at the end of 1922 was 442, as compared with 405 in the previous year. This number includes 21 male and 13 female principals and 214 male and 194 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.

Of the total number of assistants 19 per cent. are classified in the highest grade (Grade A), 23 per cent. in Grade B, 29 per cent. in Grade C, and 31 per cent. in Grade D. The difficulty of obtaining suitable teachers to fill positions in secondary schools has somewhat diminished so far as schools situated in the cities are concerned; there still remains, however, an inclination on the part of the teachers to avoid the country schools, which are experiencing serious difficulties in obtaining sufficiently qualified teachers.

It has not yet been possible to carry into effect the Department's plans for the training of secondary-school teachers. The establishment of a Chair of Education at each of the University colleges will, however, result in many prospective secondary-school teachers including this subject in their University course, and thus equipping themselves more effectively for their proposed vocation. Good work continues to be done among the junior teachers in many of the larger secondary schools, where the heads of departments assist them in arranging schemes of work and generally in improving their methods of teaching.

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 1922 there were 117 such assistants—47 men and 70 women. In these schools, especially the more remote ones, considerable difficulty is experienced in obtaining the services of fully qualified assistants. Even with the assistance in some cases of itinerant instructors the task of covering the wide curriculum of the district high school is no small one to be undertaken by one or two assistants. In addition, the prospects of promotion are not so good as in the ordinary secondary schools, so that, as at present constituted, district high schools do not offer positions of the most tempting nature to teachers qualified in secondary work.

SALARIES OF SECONDARY-SCHOOL TEACHERS.

The Dominion scale of salaries of secondary-school teachers, which came into force in 1920 and was subsequently amended by the provisions of the Public Expenditure Adjustment Act, 1921-22, briefly is as follows: Principals—Men, £570 to £860; women, £415 to £645. Assistants—Men, £183 to £520; women, £158 to £390. 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, 1922, was £155,581, or £14 2s. per head of the highest roll number. In the individual schools the cost per head of salaries ranges as follows: Boys' schools, £14 6s. to £18 2s.; mixed schools, £12 6s. to £16 10s.; girls' schools, £11 8s. to £14 16s.

The following figures indicate the average rates of salary prevailing at three-yearly intervals since the year 1916:—

AVERAGE SALARIES OF FULL-TIME TEACHERS IN SECONDARY SCHOOLS.

	1916.			1919.			1922.		
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
	£	£	£	£	£	£	£	£	£
Principals	593	431	539	647	509	596	703	529	636
Assistants	266	186	228	332	252	290	359	267	315

The value of residences, and board and residence, and of house allowance when payable, is excluded from the above figures. Of 214 male assistants the salaries of nineteen were over £500, of fifty-six between £400 and £501, of sixty-nine between £300 and £401, and of seventy below £301. Of 194 female assistants the salaries of nineteen were over £350, of thirty-eight between £300 and £351, of fifty-five between £250 and £301, and of eighty-two under £251. 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 had no training in teaching and no teaching experience whatever.

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 1922 were as follows: Male assistants, £302; female assistants, £289; all assistants, £294. 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 K11.)

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. Twelve secondary schools (including Christ's College, Christchurch) have lower departments attached to them, two such departments having been closed in 1922. The total number of pupils in 1922 was 590, as compared with 774 in 1921. The roll number included 344 boys and 246 girls, and the total number of teachers was twenty-three (eight males and fifteen 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 average £11 per annum and the boarding fees £50.

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, 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 1922 FURNISHED BY THE GOVERNING BODIES OF PUBLIC OPERATIVE SECONDARY SCHOOLS.

<i>Receipts.</i>		<i>Payments.</i>	
	£		£
Endowments—		Endowments (including proportion of office expenses)	
Sales	451	Teachers' salaries and allowances	156,705
Lands vested in High School Boards	46,843	Incidental expenses of secondary departments—	
Secondary-education reserves	10,413	Office expenses and salaries (excluding endowments)	5,016
Interest on moneys invested	675	Printing, stationery, and advertising	3,096
Government grants—		Cleaning, heating, lighting, and care of school-grounds	12,778
Grants for buildings, sites, rent, apparatus, &c., and subsidies	42,489	Material, examinations, prizes, games, and other incidentals	4,043
For salaries	123,859	Maintenance of buildings, rates, and taxes	6,869
For incidental expenses	27,353	Sites, buildings, furniture, and apparatus	61,099
Tuition fees	10,278	Lower Department Account	7,134
Lower Department Account	6,369	Hostels Account	60,571
Hostels Account	63,442	Loans repaid, and interest	7,670
Loans, interest, &c.	3,315	Technical Classes Account	5,237
Technical Classes Account	4,770	Scholarships, manual instruction, advances to pupils, and miscellaneous	8,594
Voluntary contributions, income from property not reserves, refunds, and sundries	8,964		
	<u>£349,221</u>		<u>£345,624</u>

The total amount expended was £79,500 less than in the previous year, the reduction being principally in the item, "Sites, new buildings, furniture, and apparatus." The expenditure of £61,000 on new buildings, &c., included, among other items, part of the cost of a new boys' school at Auckland, of rebuilding the boys' school at Oamaru, of a new site at Whangarei, of additions to the buildings at Hamilton and New Plymouth, and of a hostel at Gore. The Government's contribution towards the expenditure was £46,000.

The cost of maintenance, including salaries and incidental expenses, was practically the same as in the previous year. The Department pays the Boards the cost of salaries (less net income from endowments), and also a grant of £2·5 per pupil to cover the cost of incidental expenses. The cost of incidentals ranged in the various schools from £1·6 to £4·6, the average cost being £2·25. The total net income from endowments, being the sum the Boards contributed towards the cost of salaries, was £17,000.

As stated above, the majority of the hostels are being managed without any financial loss, and when certain changes are made in the administration of one or two of them it should be unnecessary for any of them to lose money on the year's working.

Several secondary-school Boards have raised loans on the security of their income from endowments with which to carry out their building operations, the loans being repaid gradually from the said income. The total indebtedness of all Boards on this account is about £75,000, the value of their property, of course, far exceeding this amount.

The following payments were made by the Department on account of secondary education during the year ending 31st March, 1923 :—

Payments to Education Boards for—	£
District high schools : Secondary teachers—Salaries	36,311
National Scholarships	10,082
Payments to secondary schools and colleges for—	
Salaries and incidental expenses	159,013
Manual-instruction capitation	2,649
Subsidies on voluntary contributions	408
New buildings, equipment, furniture, sites, &c.—Education Purposes	
Loans Act, 1919	44,480
Rebuilding high school destroyed by fire	1,994
From reserves revenue in accordance with Education Reserves Amend- ment Act, 1914	9,085
Conveyance of pupils to secondary and district high schools	6,789
Marlborough High School : Statutory payment	400
Inspectors' salaries	1,270
Inspectors' travelling-expenses	426
Total	£272,907

2. ANNUAL REPORT OF THE INSPECTORS OF SECONDARY SCHOOLS.

SIR,—

Wellington, 9th June, 1923.

WORK OF THE YEAR.

In the earlier portion of the year practically all the secondary schools of the South Island, together with the Wellington Girls' College, were inspected, from three to five days being spent in each school. Detailed reports upon the organization, the methods of teaching, and the standard of work attained were forwarded, as hitherto, to the Principals and Boards of Governors concerned, and in many cases these matters were also discussed in conferences with the staffs or sections of staffs. Several registered private secondary schools in Dunedin and Christchurch were also visited and reported upon, and certain private schools in Dunedin, Invercargill, Timaru, Christchurch, and Wellington were visited in connection with their applications to be registered as secondary schools.

In the latter part of the year Ashburton and Marlborough High Schools were inspected, and all secondary schools in both Islands were visited in connection with the award of senior free places and leaving certificates on Principals' recommendations; twelve registered private schools were also visited in connection with recommendations for higher leaving certificates only. Candidates for senior free places were in practically every case given written tests in English and arithmetic, and brief written or oral tests were frequently given in French, mathematics, and science. As a result of our investigations free places were awarded in accordance with clause 7 (c) to over 2,200 candidates. Some 390 higher and 210 lower leaving certificates were also issued on the Inspectors' recommendation.

Since the introduction of the grading system much of the time during each visit to a school must necessarily be devoted to a close observation of individual teachers at work. The knowledge obtained by this means and also as the result of careful and prolonged consultation with the Principal enables the Inspectors to arrive at a reliably accurate estimate of the teacher's efficiency in practically every instance. It is upon these estimates that the revision of the classification list in December is based.

The sittings of the Appeal Board took up less of the Inspectors' time than in the preceding year. It was found unnecessary for the Board to sit either in Dunedin or in Christchurch; six appeals were heard in Wellington and five in Auckland. Only seventeen teachers out of a total of over four hundred appealed against their classification; four of these appeals were subsequently withdrawn, two were allowed by consent, three were allowed by the Appeal Board, and the remaining eight were unsuccessful. The above figures appear to justify a belief that there is general satisfaction with the grading system, and that on the whole it is being applied equitably and reasonably. A few anomalies still persist, but in process of time these will naturally disappear.

STAFFING.

The comments in our last report on the inability of many schools, especially those in remote or small towns, to secure suitable teachers apply with equal force to the staffing conditions that obtained during the past year. There was still the same marked disinclination on the part of teachers to leave schools in the large towns in order to take up positions of a higher grade and salary in the smaller centres. The payment of reasonable transfer expenses would no doubt induce several married men to take up these new positions, but it would not serve to overcome the present marked reluctance of the unmarried men and the women teachers to do so. The regulations bearing upon the classification of secondary-school teachers were amended early in December. The most important effect of the amendments was to reduce materially the length of service required by teachers to qualify for the various grades, and as a consequence the last annual classification list contained a larger number than usual of promotions of teachers to the higher grades. An examination of the list as published in December shows that there were at that time thirty-three A grade teachers, thirty-four B grade teachers, and forty-four C grade teachers waiting to obtain positions of a higher grade than those they held. In order that vacancies may be filled by the appointment of sufficiently qualified teachers it is highly desirable that there should be such a "waiting list" of some considerable magnitude. It is to be hoped, therefore, that during the present year the smaller schools will be more successful in securing teachers than in the past.

There are, however, other factors which contribute to the creation of the present staffing difficulties. In the first place the attendance at secondary schools has been increasing rapidly of late years. The total March roll number of the departmental secondary schools in 1920 was 8,526; this had risen to 10,189 in 1921 and to 11,068 in 1922, an increase of very nearly 30 per cent. in two years. The supply of teachers has manifestly failed to keep pace with this phenomenal rate of expansion. Again, it must be remembered that the technical high schools and the rapidly increasing number of district high schools are strong competitors for the services of the graduate teacher; the salaries obtaining in these schools are in the main as attractive as those paid to the secondary teachers, and in the junior positions they are often somewhat higher.

THE DALTON PLAN.

In several schools a portion of the work has been carried on during the year on the lines of the Dalton plan. It is difficult so far to decide whether the system would prove a success if universally adopted, as the experiments were conducted as a rule with one or at most several classes in a school, and without full library and laboratory equipment. The experiments have, however, proved interesting and instructive as revealing the weaknesses as well as the strength of the plan. It is quite possible that some of its features might be used with advantage as a means of encouraging individual effort. The effect of its general adoption upon the organization of a school can only be determined after several years' trial.

HEADS OF DEPARTMENTS.

Four of the large schools have availed themselves of the regulations providing for the appointment of heads of departments. These have fully justified their selection by invaluable work done in connection with the organization of the work in their special subjects, and in the instruction and supervision of the less experienced teachers. This system is not only of great assistance to the Principal of a large school, but provides a means of training teachers who come direct from the University without previous training.

GENERAL.

There are clear indications that the average efficiency of the teaching is improving in the secondary schools. Teachers as a rule are interested in recent educational developments, and there appears to be a genuine desire to depart from stereotyped, mechanical methods in favour of those which are more closely related to the life of the community. Probably the best work is done outside the class-room in fostering a healthy interest in school games, physical drill, and the various hobbies that provide occupation for leisure hours.

Class singing has received increased attention, and community singing has been very successfully introduced into several boys' schools; the singing of patriotic songs has done much to encourage and foster a spirit of loyalty. The effect upon character produced by several years spent in a good secondary school is incalculable, and there can be no doubt that the boys and girls who pass the adolescent period in a healthy atmosphere of this kind, both physical and moral, must leave it better fitted to do their duty as citizens, whatever calling they may follow.

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, 1922.

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.; D. A. B. Bird, M.A.; Miss E. Haseldon, M.A.; Mrs. E. Hollway, B.A.; Miss V. Clarke-Walker, B.A.; Miss W. E. Lamb.

Auckland Grammar School.—Messrs. J. W. Tibbs, M.A.; H. J. D. M. Mahon, B.A.; A. R. Ryder, M.A.; W. T. Foster, M.A., B.Litt.; P. A. Docherty; K. T. Dellow, M.A.; J. L. I. Newhook; W. J. Bishop, M.A.; P. Drummond, B.A.; A. W. Short, B.A.; C. R. Jones, M.A.; J. A. Asher, B.A.; N. A. Winter, B.A.; P. A. S. Stein, B.Sc.; H. C. Bourne, M.A.; J. W. Bennett; E. E. Bilkey, B.A.; J. E. Leaming, B.A.; R. W. E. B. Harman, B.Sc.; P. D. Veale, M.Sc.; E. N. Hogben; T. R. Vernon; E. H. Driver, B.A.; A. M. Nicholson, B.A.; J. Leggatt, B.A.; E. A. Boxall, B.A.; J. F. Simpson; H. W. Wedding, B.A.; F. C. Rauch; C. W. Johnson.

Auckland Girls' Grammar School.—Misses W. Pickon, M.A.; M. A. Dive, B.A.; F. Macdonald, B.A.; Mrs. S. Heap; Misses J. Uhlmann; K. V. Edgerly, M.A.; I. Robertson, M.A.; H. Woodhouse, M.A.; B. S. Macdiarmid, M.A.; C. L. F. Hull, M.A.; B. A. Jackson, B.A.; G. McMullan, B.A., B.Sc.; A. I. Haslett, B.A.; D. E. Horton, M.A.; M. Macdonald, B.A.; E. McMullan; E. M. Dickinson, M.A.; J. H. Wilson, B.Sc.; C. Finlay.

Mount Albert Grammar School.—Messrs. F. W. Gamble, M.A.; A. R. Gatland, B.A.; H. F. Brock, M.A.; W. Caradus, M.Sc.; G. S. Coldham, M.A.; J. H. Harvey, M.A.; C. P. Worley, B.A.; A. D. Trendall; R. O. Buchanan, M.A.; W. C. J. Perry, M.A.; R. B. Hardy; H. L. Towers.

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

Thames High School.—Messrs. W. H. Hault, M.A.; H. H. Marshall, B.A.; H. W. James, B.A.; Misses G. H. Howard, M.A.; E. M. Wilcox; E. R. Gallagher, B.A.

- Hamilton High School.*—Messrs. E. Wilson, M.A.; W. Fraser, M.A.; H. D. Tait, B.A.; M. C. Gudex, M.A., M.Sc.; F. E. Mason, B.Sc.; A. P. Nelson, M.A.; S. E. Senior, M.A.; G. F. Saunders, M.A.; R. H. Mothven, B.A.; Misses D. N. Allan, M.A.; C. B. Harrison, B.A.; R. E. Rowlandson, B.A.; G. M. Wyatt; W. J. Barriball, B.A.
- New Plymouth Boys' High School.*—Messrs. W. H. Moyes, M.A., B.Sc.; R. H. Rockel, M.A.; A. G. Johnson, M.Sc.; C. G. Bottrill, M.A.; A. W. Diprose, M.A.; A. J. Papps; J. W. Connell; G. F. Bertrand; F. G. Eggleton; R. O. C. Marks, M.A.; W. G. Wilkie.
- New Plymouth Girls' High School.*—Misses E. M. McIntosh, M.A., B.Sc.; N. I. Maclean, M.A.; P. M. E. Clark, M.A.; A. C. Tizard, M.A.; L. L. B. Sheat, M.A.; M. M. Brand, M.A.
- Wanganui Collegiate School.*—Rev. C. F. Pierce, M.A.; Messrs. J. Allen, M.A.; J. E. Bannister, M.A.; G. F. McGrath, M.A.; F. H. Latham, M.A.; C. H. Campbell; R. A. W. Sutherland, M.Sc.; R. G. C. McNab, M.A.; Rev. H. W. Austin, M.A.; Messrs. F. F. Miles, M.A.; J. R. Sutcliffe, B.Sc.; F. L. Peck.
- Wanganui Girls' College.*—Misses C. M. Cruickshank, M.A.; S. E. Gifford, M.A.; J. R. Currie, M.A.; A. Blennerhassett, B.A.; C. C. H. Rockell, M.A.; M. A. Piggott, M.A.; M. H. Treadwell, B.A.; L. L. Oldridge, M.A.; E. A. Harvey, B.A.; C. Landreth, B.Sc. in H.Sc.
- Palmerston North Boys' High School.*—Messrs. J. Murray, M.A.; J. A. Colquhoun, M.Sc.; W. P. Anderson, M.A.; G. G. Hancox, M.A., B.Sc.; J. J. Stevenson; J. G. Castle, M.A.; H. J. Thompson, M.A., LL.B.; H. W. Kerr; G. A. Hansard; E. W. Espiner, M.A.; R. T. Colo, M.A.
- Palmerston North Girls' High School.*—Misses C. B. Mills, M.A., B.Sc.; F. J. W. Hodges, M.A.; Mrs. M. Rhodes, M.A.; Misses W. S. Fraser, B.A.; E. Billens, B.A.; H. Hodge, M.A.; K. L. Simkin, B.Sc. in H.Sc.; M. E. Marriott, B.A.; L. F. Stewart, B.A.
- Napier Boys' High School.*—Messrs. W. A. Armour, M.A., M.Sc.; N. R. Jacobsen, M.Sc.; W. Kerr, M.A.; H. H. Ward, B.A.; E. S. West, M.A.; C. H. E. Strack; C. J. Bagley; P. Martin-Smith, LL.B.; R. H. Milburn; M. F. Woodward.
- Napier Girls' High School.*—Misses V. M. Greig, M.A., B.Sc.; C. R. Kirk, B.A.; J. O. Gillies; A. M. Anderson; M. L. Smith; C. Cumming, M.A.; V. A. McKenzie.
- Gisborne High School.*—Messrs. F. Footo, B.A., B.Sc.; F. J. Wilkes, M.A.; P. E. Edmondson, B.A.; G. T. Maunder, M.Sc.; W. P. Dunphy, B.A., B.Sc.; C. M. Taylor; A. C. Coulam; S. R. Crimp; Misses J. Knapp, B.A.; J. Stewart, M.A.; M. Brosnan, M.A.; M. Durward, B.A.; M. M. Prestwick.
- Dannevirke High School.*—Messrs. J. M. Simmers, M.A.; H. Drees, M.A.; F. Heaton, M.A., B.Sc.; Misses B. Bell, M.A.; F. Bingham, M.A.
- Wellington College.*—Messrs. T. R. Crosswell, M.A.; A. C. Gifford, M.A.; T. Brodie, B.A.; F. M. Renner, M.A.; H. T. B. Tomlinson, M.A.; W. Alexander; J. S. Lomas, B.A.; J. Hall, B.Sc.; G. W. Morice, M.A.; J. N. Millard, B.A.; A. E. Caddick, M.A.; H. T. M. Fathers, B.A.; E. J. D. Hercus, M.A.; W. F. C. Balham; J. R. Cuddie, M.A.; F. Joplin, B.A.; W. H. Stevens, B.A.; T. E. Beard, B.A.; A. S. Farquhar, M.A.; W. V. Jones; F. E. Thornton; A. Jackson, B.A.; P. Ruston; G. McNaught, B.A.; G. Troup, M.A.; W. G. Harwood, B.A., B.Sc.; J. L. Dighton.
- Wellington Girls' College.*—Misses M. J. MacLean, M.A.; A. M. Batham, B.A.; E. A. Newman, M.A.; E. M. Rainforth, B.A.; F. E. Kershaw, 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.; G. F. Gibson, M.A.; E. J. Cornish, B.Sc.; A. F. Marsdon; E. Martin, B.A.; E. Mackay; C. M. Heine, B.A.; M. B. Turner, B.A.; Mrs. R. Hursthouse; Misses H. Blacker, B.A.; C. Tschermisinnoff; G. F. Marshall, B.Sc. in H.Sc.; A. Cocker, M.A.; D. McCartney, M.A.; D. Johnston, B.A.; J. I. Stewart, B.A.; J. MacKenzie, M.A.; A. Sewell, B.A.
- Marlborough High School.*—Messrs. J. Stewart, M.A.; H. Robson, M.A.; S. I. Jones, M.A.; C. J. R. Price, M.A.; Misses E. M. Allen, M.A.; E. M. Piggott, M.A.; M. E. Virtue, B.A.; R. M. Innes, M.A.
- Nelson Boys' College.*—Messrs. C. H. Broad, B.A.; J. G. MacKay, B.A.; F. Caradus, B.Sc.; H. V. Searle, B.A., M.Sc.; E. A. Watkin, M.A.; T. J. Morrow, M.A.; A. L. Rowe, LL.B.; K. R. J. Saxon, B.A.; E. H. Severne, B.A.; V. E. Kerr; H. P. Isaacs, M.A.; J. W. Peart, B.A.
- 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.; M. K. Wilson, M.A.; R. Ray, M.A.; R. Karsten, B.A.; C. Robinson, M.A.; J. McLeod.
- 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. D. Turner, M.A.; P. L. Jull; M. F. Garrett.
- Christchurch Boys' High School.*—Messrs. G. J. Lancaster, M.A.; R. M. Laing, M.A., B.Sc.; R. J. Thompson, B.A.; W. M. Stewart, M.A.; J. R. Montgomery, M.A.; H. P. Kidson, M.A., B.Sc.; A. Merton; H. V. Rowe, M.A.; R. de B. Adamson, B.Sc.; J. H. E. Schroder, M.A.; L. J. O'Connell, B.A.; R. de R. Worker, B.A.; H. S. Baverstock, M.A.; A. A. McLachlan, B.A.; A. F. McArthur; L. B. Quartermain, M.A.; H. E. Dyer, M.Sc.; H. W. Gourlay; A. G. Thompson.
- Christchurch Girls' High School.*—Misses M. V. Gibson, M.A.; K. M. Gresson, M.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.; H. P. Bullard; M. Hall; A. G. S. Merton, B.A.; Mrs. S. G. Young; Misses E. J. Hall, M.A.; E. Fairbairn, B.A.; A. M. Watson; H. Smith; J. Berkeley; A. M. Burns, M.A.; F. H. Metcalfe, B.Sc.; K. Edwards.
- Christ's College.*—Messrs. E. C. Crosse, M.A.; A. E. Flower, M.A., M.Sc.; E. G. Hogg, M.A.; J. Monteath, B.A.; E. Jenkins, B.A.; P. Baines, B.A.; H. Hudson, B.A.; J. F. D. White, B.A., B.Sc.; R. H. O. Davis; R. H. Evans; M. A. H. Fell, B.A.; J. G. Donniston, M.A.; S. Parr, M.A.; H. E. Solomon; G. Strack, M.A.
- Ashburton High School.*—Messrs. W. F. Waters, B.A.; R. H. Biggar, M.A.; R. M. McGregor, B.Sc.; H. McD. Scott; Misses M. F. Arnott, B.A.; M. B. Finlay, B.Sc.; A. G. Davy, M.A.; D. W. M. Bowie, M.A.
- Timaru Boys' High School.*—Messrs. W. Thomas, M.A.; A. G. Tait, B.A.; E. A. Cockcroft, B.A.; C. Malthus, M.A.; D. S. Komshod, M.A.; C. A. S. Hind; R. G. A. Sawell, M.A.; W. W. Horwell; N. A. Moore; J. D. Salmond, M.A.; K. R. Whitehouse, M.Sc.

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. Harcastle, M.A.; V. R. Dobie, B.A.

Waitaki Boys' High School.—Messrs. F. Milner, M.A.; M. B. 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, B.A.; C. Zimmerman; J. Dash; F. F. Cameron, M.A.

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

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.; R. W. S. Botting, B.A.; O. J. Begg, M.A.; M. G. Melnes, B.A.; G. S. Thomson, B.Sc.; G. M. Robertson, B.A.; A. J. Gillman, B.A.; M. M. Watt; A. C. Aitken, M.A.; B. H. Howard, M.A.; T. J. L. Rantin, B.A.; D. W. Faigan, M.A.; A. T. McNaughton, M.A.; W. W. Bridgman, B.A.; K. W. R. Glasgow.

Otago Girls' High School.—Misses M. H. M. King, 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. L. Loudon, M.A.; A. M. Aitken, B.Sc. in H.Sc.; E. M. Bruce, B.A.; L. L. Lawson, B.A.; L. N. Dallaston, B.A.; E. M. Oddie; D. B. Maclean, M.A.; R. A. Rosevear; M. W. May, B.A.; D. Hayes.

Gore High School.—Messrs. J. Hunter, M.A.; J. Boyne, M.A.; S. B. Dunn, B.A.; E. M. Christie, M.Sc.; C. Edgar, M.A.; Misses L. H. Fyfe, M.A.; R. Naylor, B.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. R. Mackay; J. Flannery; J. L. Cameron; R. Lockhart.

Southland Girls' High School.—Misses A. Dronnan, M.A.; M. Samuel, M.Sc.; A. M. Budd, M.A.; A. Watt, M.A.; Mrs. E. Boxall; Misses S. Burt, M.A.; M. A. Steele, M.A.; R. A. White, M.A.; M. C. Mullay, B.A.; D. Lambeth, M.Sc.; E. Earwaker, M.A.; M. O. Vickery; E. Service.

TABLE KI.—AVERAGE ATTENDANCE AND ROLL (CLASSIFIED ACCORDING TO AGES) OF SECONDARY SCHOOLS (EXCLUSIVE OF LOWER DEPARTMENTS) AS IN DECEMBER, 1922.

School.	Average Attendance.	Roll Number, 31/12/22.		Roll Number, 1/3/22.		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.	B.	G.	B.	G.	
<i>A. Secondary Schools.</i>																				
Whangarei High School	211	217	236	11	4	22	25	28	31	34	25	18	19	113	104					
Auckland Boys' Grammar School	801	822	849	7	76	160	..	241	..	190	..	148	..	822	..					
Mount Albert Boys' Grammar School	257	273	291	1	27	72	..	69	..	77	..	27	..	273	..					
Auckland Girls' Grammar School ..	435	445	486	..	32	..	99	..	147	..	100	..	67	..	445	..				
Epsom Girls' Grammar School .. .	361	376	390	2	33	..	87	..	124	..	66	..	64	..	376	..				
Thames High School	160	152	165	..	3	7	27	19	23	23	14	16	12	8	79	73				
Hamilton High School	338	328	375	8	15	18	45	28	63	29	39	32	33	18	195	133				
New Plymouth Boys' High School	277	271	295	..	17	..	55	..	77	..	68	..	54	..	271	..				
New Plymouth Girls' High School	148	151	158	3	15	..	38	..	46	..	24	..	25	..	151	..				
Wanganui Girls' College	213	219	229	2	14	..	55	..	58	..	52	..	38	..	219	..				
Palmerston North Boys' High School	253	252	269	1	19	..	60	..	64	..	56	..	52	..	252	..				
Palmerston North Girls' High School	172	170	176	1	9	..	58	..	42	..	39	..	21	..	170	..				
Gisborne High School	320	316	343	1	10	1	44	38	47	54	50	33	30	8	182	134				
Napier Boys' High School	211	208	231	2	24	..	51	..	54	..	36	..	41	..	208	..				
Napier Girls' High School	146	156	164	..	14	..	35	..	41	..	35	..	31	..	156	..				
Dannevirke High School	124	119	138	..	5	3	18	23	20	21	9	8	8	4	60	59				
Wellington Boys' College	730	721	765	12	80	..	154	..	206	..	177	..	92	..	721	..				
Wellington Girls' College	697	706	755	7	66	..	187	..	199	..	145	..	102	..	706	..				
Marlborough High School	176	185	192	1	2	6	31	19	28	35	16	20	13	14	91	94				
Nelson Boys' College	271	276	291	2	22	..	54	..	102	..	47	..	49	..	276	..				
Nelson Girls' College	217	219	245	..	2	12	..	50	..	70	..	51	..	219	..					
Christchurch Boys' High School ..	499	494	541	2	42	..	116	..	128	..	117	..	89	..	494	..				
Christchurch Girls' High School ..	485	495	531	..	5	54	..	114	..	137	..	121	..	495	..					
Rangiora High School	139	137	159	1	8	4	16	15	28	22	13	13	8	9	74	63				
Ashburton High School	155	161	177	..	4	10	14	24	28	20	16	13	10	22	72	89				
Timaru Boys' High School	230	234	252	1	15	..	56	..	65	..	56	..	41	..	234	..				
Timaru Girls' High School	150	141	159	..	10	..	33	..	36	..	33	..	29	..	141	..				
Waitaki Boys' High School	268	252	271	1	5	..	41	..	67	..	74	..	64	..	252	..				
Waitaki Girls' High School	139	138	153	..	6	..	37	..	42	..	29	..	24	..	138	..				
Otago Boys' High School	541	538	583	6	37	..	128	..	167	..	126	..	74	..	538	..				
Otago Girls' High School	421	430	452	1	34	..	121	..	130	..	72	..	72	..	430	..				
Gore High School	186	188	205	1	11	9	20	31	31	23	14	17	23	8	99	89				
Southland Boys' High School .. .	244	238	248	1	23	..	70	..	56	..	41	..	47	..	238	..				
Southland Girls' High School .. .	269	281	294	1	27	..	80	..	90	..	48	..	35	..	281	..				
Totals	10,244	10,309	11,068	39	33	456	388	1,254	1,216	1,592	1,420	1,270	992	933	716	5,544	4,765			
<i>B. Endowed Schools.</i>																				
Wanganui Collegiate School .. .	183	177	191	6	26	..	43	..	52	..	27	..	23	..	177	..				
Christ's College, Christchurch .. .	270	250	334	26	43	..	55	..	75	..	37	..	14	..	250	..				
Totals	453	427	525	32	69	..	98	..	127	..	64	..	37	..	427	..				
Grand totals	10,697	10,736	11,593	71	33	525	388	1,352	1,216	1,719	1,420	1,334	992	970	716	5,971	4,765			

TABLE K2.—CLASSIFICATION OF PUPILS ON THE ROLL OF SECONDARY SCHOOLS AT THE END OF THE YEAR 1922, 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.	
<i>A. Secondary Schools.</i>															
Whangarei High Schools	53	40	40	28	9	25	8	9	3	2	..	..	113	104	217
Auckland Boys' Grammar School	359	..	218	..	201	..	40	..	4	..	..	..	822	..	822
Mount Albert Boys' Grammar School	126	..	85	..	48	..	14	..	..	..	..	..	273	..	273
Auckland Girls' Grammar School	..	202	..	118	..	69	..	42	..	13	..	1	..	445	445
Epsom Girls' Grammar School	..	151	..	108	..	68	..	43	..	4	..	2	..	376	376
Thames High School ..	35	31	16	28	18	9	9	5	1	..	..	..	79	73	152
Hamilton High School ..	86	59	47	35	35	28	14	10	13	1	..	..	195	133	328
New Plymouth Boys' High School	106	..	67	..	49	..	37	..	12	..	..	..	271	..	271
New Plymouth Girls' High School	..	62	..	53	..	14	..	14	..	7	..	1	..	151	151
Wanganui Girls' College ..	..	88	..	60	..	47	..	15	..	6	..	3	..	219	219
Palmerston North Boys' High School	105	..	67	..	47	..	25	..	3	..	5	..	252	..	252
Palmerston North Girls' High School	..	75	..	56	..	26	..	10	..	3	..	..	..	170	170
Gisborne High School ..	78	72	57	42	23	15	18	2	4	2	2	1	182	134	316
Napier Boys' High School	84	..	49	..	42	..	20	..	10	..	3	..	208	..	208
Napier Girls' High School	..	58	..	40	..	37	..	15	..	5	..	1	..	156	156
Dannevirke High School	27	40	18	12	5	3	8	3	2	..	..	1	60	59	119
Wellington Boys' College	234	..	259	..	129	..	81	..	16	..	2	..	721	..	721
Wellington Girls' College	..	253	..	221	..	110	..	83	..	28	..	11	..	706	706
Marlborough High School	44	41	25	32	11	11	9	8	2	2	..	..	91	94	185
Nelson Boys' College ..	112	..	62	..	50	..	29	..	19	..	4	..	276	..	276
Nelson Girls' College ..	..	89	..	66	..	34	..	12	..	16	..	2	..	219	219
Christchurch Boys' High School	165	..	146	..	91	..	59	..	25	..	8	..	494	..	494
Christchurch Girls' High School	..	174	..	162	..	89	..	50	..	20	..	..	..	495	495
Rangiora High School ..	32	21	22	27	14	8	4	4	2	2	..	1	74	63	137
Ashburton High School ..	29	33	13	29	20	13	5	11	5	3	..	..	72	89	161
Timaru Boys' High School	89	..	55	..	44	..	30	..	14	..	2	..	234	..	234
Timaru Girls' High School	..	41	..	54	..	23	..	18	..	4	..	1	..	141	141
Waitaki Boys' High School	77	..	79	..	48	..	32	..	15	..	1	..	252	..	252
Waitaki Girls' High School	..	62	..	34	..	24	..	14	..	4	..	..	..	138	138
Otago Boys' High School	219	..	147	..	111	..	49	..	12	..	..	..	538	..	538
Otago Girls' High School	..	183	..	127	..	66	..	43	..	9	..	2	..	430	430
Gore High School ..	42	43	23	26	18	12	8	7	7	1	1	..	99	89	188
Southland Boys' High School	88	..	65	..	41	..	25	..	14	..	5	..	238	..	238
Southland Girls' High School	..	119	..	76	..	47	..	32	..	7	..	..	..	281	281
Totals ..	2,190	1,937	1,560	1,434	1,054	778	524	450	183	139	33	27	5,544	4,765	10309
<i>B. Endowed Schools.</i>															
Wanganui Collegiate School	32	..	43	..	52	..	27	..	20	..	3	..	177	..	177
Christ's College, Christchurch	26	..	43	..	55	..	75	..	37	..	14	..	250	..	250
Totals ..	58	..	86	..	107	..	102	..	57	..	17	..	427	..	427
Grand totals ..	2,248	1,937	1,646	1,434	1,161	778	626	450	240	139	50	27	5,971	4,765	10736

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	.. 22.8	23.6
.. second .. third ..	.. 19.4	24.3
.. third .. fourth ..	.. 26.6	25.5
.. fourth .. fifth ..	.. 18.1	17.3
.. fifth .. sixth ..	.. 9.9	7.3
.. sixth .. seventh ..	.. 3.2	2.0
	100.0	100.0

The average length of stay of the boys is 2.87 years, and the girls 2.70 years.

TABLE K 3.—STAFFS AND SALARIES OF SECONDARY SCHOOLS AS IN DECEMBER, 1922 (LOWER DEPARTMENTS EXCLUDED).

School.	Roll Number, 1/3/1922.	Number of Full-time Assistant Teachers.		Salaries of Full-time Assistants.												Salaries of Principals.		Total Annual Rate of Salaries, including those of Part-time Teachers.		Salaries per Head of Teachers.	
		Men.	Women.	Under £250.		£251-£300.		£301-£350.		£351-£400.		£401-£450.		£451-£500.		Over £500.		£	£		
				Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.				
Whangarei High School	236	5	4	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	3,438	146
Auckland Boys' Grammar School	849	29	18	6	6	5	1	2	9	2	2	2	2	2	2	2	2	2	2	11,016	129
Auckland Girls' Grammar School	486	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,032	124
Mount Albert Boys' Grammar School	291	11	..	2	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	4,702	162
Epsom Girls' Grammar School	390	..	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,710	121
Thames High School	165	2	4	3	..	6	..	1	1	1	1	1	1	1	1	1	1	1	1	2,037	123
Hamilton High School	375	8	7	2	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	5,507	147
New Plymouth Boys' High School	295	10	..	1	..	3	..	1	3	..	..	..	..	..	..	..	..	..	..	4,793	162
New Plymouth Girls' High School	158	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,800	114
Wanganui Girls' College	229	..	9	..	1	3	..	2	..	..	..	..	..	..	..	..	..	..	..	3,229	141
Palmerston North Boys' High School	269	10	..	1	..	3	..	1	2	..	..	..	..	..	..	..	..	..	..	4,559	170
Palmerston North Girls' High School	176	..	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,518	143
Napier Boys' High School	231	9	..	2	..	2	..	1	2	..	..	..	..	..	..	..	..	..	..	3,450	149
Napier Girls' High School	164	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,255	137
Gisborne High School	343	7	5	2	..	2	..	1	1	..	..	..	..	..	..	..	..	..	..	4,596	134
Dannevirke High School	138	3	2	1	1	1	..	1	..	..	..	..	..	..	..	..	..	..	..	2,130	154
Wellington Boys' College	765	27	..	6	..	10	..	3	7	..	..	..	..	..	..	..	..	..	..	11,611	152
Wellington Girls' College	755	..	3	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	..	8,800	117
Marlborough High School	192	3	4	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	..	3,100	161
Nelson Boys' College	291	11	..	2	..	3	..	1	4	..	..	..	..	..	..	..	..	..	..	4,835	166
Nelson Girls' College	245	..	9	..	..	3	..	1	..	..	..	..	..	..	..	..	..	..	..	3,149	128
Christchurch Boys' High School	541	19	..	2	..	10	..	4	3	..	..	..	..	..	..	..	..	..	..	7,718	143
Christchurch Girls' High School	531	..	21	..	..	6	..	1	..	..	..	..	..	..	..	..	..	..	..	6,227	117
Rangiora High School	159	3	3	..	..	2	..	1	..	..	..	..	..	..	..	..	..	..	..	2,616	165
Ashburton High School	177	3	4	2	3	3	..	1	..	..	..	..	..	..	..	..	..	..	..	2,535	143
Timaru Boys' High School	252	10	..	1	..	3	..	1	3	..	..	..	..	..	..	..	..	..	..	4,365	181
Timaru Girls' High School	159	..	6	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	2,857	148
Waitaki Boys' High School	271	10	..	..	..	3	..	3	..	..	..	..	..	..	..	..	..	..	..	4,377	162
Waitaki Girls' High School	153	..	6	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	2,186	143
Otago Boys' High School	583	21	..	5	..	3	..	2	4	..	..	..	..	..	..	..	..	..	..	8,431	145
Otago Girls' High School	452	..	17	..	..	7	..	3	..	..	..	..	..	..	..	..	..	..	..	5,665	125
Gore High School	205	4	4	1	1	1	..	1	1	..	..	..	..	..	..	..	..	..	..	2,988	146
Southland Boys' High School	248	9	..	1	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	4,217	170
Southland Girls' High School	294	..	11	..	..	5	..	4	..	..	..	..	..	..	..	..	..	..	..	3,432	117
Totals	11,068	214	194	38	82	32	55	25	33	44	19	26	30	19	19	30	19	19	19	155,581	141

TABLE K3A.—INCIDENTAL EXPENSES OF SECONDARY DEPARTMENTS, 1922.

Secondary-school Boards.

	Total Cost.	Cost per Head.		Total Cost.	Cost per Head.
	£	£		£	£
Whangarei High School	579-81	2-46	Nelson Girls' College	549-31	2-24
Auckland Boys' Grammar School ..	2,658-57	2-33	Rangiora High School	334-00	2-40
Auckland Girls' Grammar School ..	1,860-42	2-12	Christchurch Boys' High School ..	1,508-65	2-79
Thames High School	516-51	3-13	Christchurch Girls' High School ..	1,146-04	2-12
Hamilton High School	855-34	2-28	Ashburton High School	302-97	1-71
New Plymouth Boys' High School ..	789-58	2-68	Timaru Boys' High School	572-88	2-27
New Plymouth Girls' High School ..	310-92	1-97	Timaru Girls' High School	377-10	2-37
Wanganui Girls' College	1,058-12	4-62	Waitaki Boys' High School	718-05	2-65
Palmerston North Boys' High School ..	656-60	2-44	Waitaki Girls' High School	290-77	1-90
Palmerston North Girls' High School ..	444-52	2-53	Otago Boys' High School	1,104-65	1-89
Napier Boys' High School	415-15	1-80	Otago Girls' High School	985-90	2-18
Napier Girls' High School	422-17	2-57	Gore High School	482-12	2-35
Gisborne High School	546-40	1-60	Southland Boys' High School	500-80	2-02
Dannevirke High School	271-65	1-97	Southland Girls' High School	500-80	1-70
Wellington Boys' College	1,465-02	1-92	All schools .. ..	..	..
Wellington Girls' College	1,455-65	1-93			
Marlborough High School	429-46	2-24	Total	24,908-75	2-41
Nelson Boys' College	797-82	2-74			

TABLE K4.—NUMBER OF PUPILS HOLDING FREE PLACES AND SCHOLARSHIPS IN SECONDARY SCHOOLS DURING THE LAST TERM, 1922.

School.	Number of Holders of Government Free Places.			National-scholarship Holders (included in Column 4).		Private and Foundation Scholarships 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	144	58	202	5	5	..	1
Auckland Boys' Grammar School ..	530	229	759	44	22	8	..
Auckland Girls' Grammar School ..	325	102	427	22	9	2	1
Mount Albert Boys' Grammar School ..	196	43	239	14	..	..	..
Epsom Girls' Grammar School	227	119	346	10	6	1	..
Thames High School	108	37	145	5	2	..	..
Hamilton High School	215	85	300	10	8	6	..
New Plymouth Boys' High School ..	141	85	226	10	8	1	..
New Plymouth Girls' High School ..	106	32	138	4	4	..	..
Wanganui Girls' College	133	52	185	9	1	..	..
Palmerston North Boys' High School ..	152	65	217	8	4	2	..
Palmerston North Girls' High School ..	120	33	153	9	3	1	..
Dannevirke High School	93	23	116	6	4	..	..
Napier Boys' High School	128	56	184	9	..	..	..
Napier Girls' High School	96	46	142	6	..	..	..
Gisborne High School	215	52	267	5	7	..	..
Wellington Boys' College	479	196	675	33	17	17	..
Wellington Girls' College	479	191	670	22	16	5	3
Marlborough High School	131	40	171	3	3	..	1
Nelson Boys' College	141	83	224	4	7	9	..
Nelson Girls' College	143	54	197	8	6	5	..
Rangiora High School	91	37	128	4	..	2	..
Christchurch Boys' High School ..	312	170	482	13	8	3	2
Christchurch Girls' High School ..	320	145	465	12	10	10	3
Ashburton High School	97	52	149	5	2	8	6
Timaru Boys' High School	127	73	200	17	9	..	3
Timaru Girls' High School	91	43	134	3	..	4	..
Waitaki Boys' High School	122	72	194	9	5	..	..
Waitaki Girls' High School	91	38	129	5	..	..	..
Otago Boys' High School	354	142	496	27	11	11	..
Otago Girls' High School	299	116	415	21	9	4	..
Gore High School	132	47	179	5	1	..	..
Southland Boys' High School	154	67	221	15	2	..	..
Southland Girls' High School	202	69	271	10	3	..	..
B. Endowed Schools.							
Wanganui Collegiate School .. ..	..	..	..	..	..	..	18
Christ's College Grammar School ..	..	..	..	..	1	..	63
Totals	6,694	2,752	9,446	392	193	99	101

TABLE K5.—DETAILS OF NATIONAL SCHOLARSHIPS HELD IN 1922.

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 ..	119	72	191	110	52	16	..	7	..	5	1	41	18
Taranaki ..	31	13	44	14	12	..	..	12	6	..	..	18	1
Wanganui ..	31	24	55	26	8	2	..	9	9	1	..	18	2
Hawke's Bay ..	30	15	45	26	11	6	..	2	..	..	..	15	..
Wellington ..	59	42	101	58	36	4	1	1	..	1	..	9	17
Nelson ..	14	15	29	12	13	4	..	..	..	..	..	13	..
Canterbury ..	72	36	108	54	29	17	1	1	1	3	2	29	6
Otago ..	61	48	109	62	25	13	5	..	2	2	..	20	1
Southland ..	24	15	39	30	6	..	..	..	3	..	..	12	..
Totals ..	441	280	721	392	192	62	7	32	21	12	3	175	45

TABLE K6.—PUPILS BOARDING AWAY FROM HOME TO ATTEND SECONDARY SCHOOLS AND LOWER DEPARTMENTS THEREOF, 1922.

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.						
<i>A. Secondary Schools.</i>												
Whangarei High School	43	..	..	..	5	23	48	23	..	
Auckland Boys' Grammar School	68	..	68	..	..
Auckland Girls' Grammar School	5	..	40	..	45	..	
Mount Albert Boys' Grammar School	13	..	13	..	..
Epsom Girls' Grammar School	20	..	19	..	39	..	
Hamilton High School	12	..	..	34	13	34	25	..	
Thames High School	8	7	8	7	..	
New Plymouth Boys' High School	145	..	..	..	..	..	145	..	28	
New Plymouth Girls' High School	46	..	..	..	9	..	55	4	
Wanganui Girls' College	64	..	..	..	9	..	73	9	
Palmerston North Boys' High School	41	..	..	..	19	..	60	..	..
Palmerston North Girls' High School	29	..	29	..	
Wellington Boys' College	58	..	4	..	10	..	72	..	..
Wellington Girls' College	26	..	..	..	21	..	47	..	
Dannevirke High School	10	..	..	..	6	9	16	9	..	
Napier Boys' High School	46	..	..	..	1	..	47	..	14	
Napier Girls' High School	26	..	..	..	6	..	32	15	
Gisborne High School	41	20	..	1	8	9	49	30	21	
Marlborough High School	3	2	3	2	..	
Nelson Boys' College	113	..	..	..	11	..	124	..	17	
Nelson Girls' College	56	..	..	..	14	..	70	13	
Rangiora High School	11	8	..	..	2	1	13	9	..	
Christchurch Boys' High School	28	..	..	..	19	..	47	..	..
Christchurch Girls' High School	33	..	6	..	26	..	65	3	
Ashburton High School	10	17	..	..	3	8	13	25	..	
Timaru Boys' High School	101	..	..	..	..	..	101	..	26	
Timaru Girls' High School	25	..	..	..	12	..	37	..	
Waitaki Boys' High School	141	..	..	..	10	..	151	..	30	
Waitaki Girls' High School	21	..	..	..	14	..	35	..	
Otago Boys' High School	50	..	..	..	21	..	71	..	..
Otago Girls' High School	43	..	43	..	
Gore High School	12	15	12	15	..	
Southland Boys' High School	15	..	12	..	27	..	
Southland Girls' High School	6	..	39	..	45	..	
Total, A	838	354	19	38	265	368	1,122	760	180
<i>B. Endowed Schools.</i>												
Wanganui Collegiate School	155	..	..	..	..	..	155	..	..
Christ's College Grammar School	180	..	..	..	..	..	180	..	9	
Total, B	335	..	..	..	..	..	335	..	9	
Grand totals	1,173	354	19	38	265	368	1,457	760	189	

TABLE K7.—RECEIPTS OF OPERATIVE SECONDARY SCHOOLS FOR THE YEAR 1922.

Secondary-school Boards.	From Endowments.				From the Government.				Tuition Fees.	Hostels Account.	Loans raised and Interest on Investments.	Technical Classes Account.	Lower Departments Account.	Voluntary Contributions, Income from Property from Reserves, Refunds, and Sundries.	Totals.																				
	Sales.	Income from Reserves vested in Board.	Income from Secondary-education Reserves.	Interest.	Grants for Buildings, Sites, Rents, Apparatus, &c., and Manual Instruction Subsidies.		Government Receipts for Salaries.	Government Receipts for Incidental Expenses.								£	s. d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
					£	s. d.																													
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.																		
Whangarei High School	150	0	0	213	18	8	239	17	6	117	16	0	1,986	10	6	2,000	0	0	45	3	0	13,071	16	4											
Auckland Grammar Schools	8,241	12	7	2,183	0	0	21,563	2	4	4,945	0	0	1,601	15	0	2,000	0	0	196	1	11	55,525	15	2											
Thames High School	1,151	8	4	131	12	6	2,523	14	3	412	10	0	79	0	0	..	..	..	49	3	5	4,494	7	0								
Hamilton High School	978	12	4	487	18	11	5,102	14	5	937	10	0	389	15	0	..	..	..	204	14	0	13,145	9	4								
New Plymouth High Schools	951	11	3	1,156	17	7	2,429	9	11	1,110	0	0	657	10	0	..	..	..	1,248	2	4	23,833	10	4								
Wanganui Girls' College	..	..	..	334	12	5	5,102	14	5	581	5	0	328	0	0	98	10	0	525	8	5	13,749	18	3								
Palmerston North High Schools	..	..	..	530	17	11	799	6	0	1,107	10	0	542	0	0	..	..	..	1,242	13	0	16,349	14	0					
Napier High Schools	331	7	6	1,264	1	10	5,820	11	0	1,107	10	0	490	17	4	..	..	..	604	10	0	19,394	12	3								
Gisborne High School	4,635	18	4	260	10	2	1,734	12	6	862	10	0	547	10	0	..	..	..	..	..	..	13,729	18	1					
Dannevirke High School	260	16	8	9,358	18	5	2,044	2	4	3,778	10	3	1,043	5	1	..	..	..	..	..	..	2,864	4	1					
Wellington Colleges	..	..	..	369	3	1	2,044	2	4	345	0	0	61	0	0	..	..	..	..	..	..	41,446	0	3		
Marlborough High School	..	..	..	2,037	15	11	14,442	11	8	3,778	10	3	1,043	5	1	..	..	..	..	..	..	3,808	16	8		
Nelson Colleges	400	0	0	388	11	2	2,665	6	4	480	0	0	134	11	6	..	..	..	..	..	..	22,936	18	4					
Rangiora High School	1,064	10	0	366	6	1	6,366	4	5	1,297	10	9	955	9	2	..	..	..	..	..	..	7,925	0	0					
Christchurch Boys' High School	300	0	0	561	19	0	2,886	14	4	341	13	4	164	10	0	..	..	..	..	..	..	12,058	11	8					
Christchurch Girls' High School	6,619	16	10	202	15	6	1,673	10	9	1,345	0	0	334	10	0	182	1	0	..	..	..	10,791	9	8								
Ashburton High School	40	0	0	166	7	10	6,085	13	8	1,325	0	0	298	10	0	34	15	5	..	..	..	5,395	6	9								
Waitaki High Schools	..	..	..	897	7	0	2,562	2	4	442	10	0	85	5	0	..	..	..	..	..	..	14,427	14	8		
Timaru High Schools	2,097	13	9	238	14	11	5,585	10	4	1,045	0	0	783	2	6	..	..	..	388	11	4	13,423	5	9								
Otago High Schools	3,218	17	3	237	15	5	6,535	17	11	1,027	10	0	518	1	6	..	..	..	995	13	4	24,661	10	11								
Gore High School	3,362	16	2	748	11	0	13,328	0	0	2,555	0	0	690	5	0	..	..	..	..	..	..	8,350	5	0					
Southland High Schools	94	2	7	3,347	9	9	3,068	4	7	509	10	0	98	10	6	1,000	0	0	..	..	..	7,932	3	11								
Totals	450	16	8	46,843	7	3	123,889	4	327,335	9	4	10,242	15	10	63,441	5	3	3,315	6	5	4,769	18	3	9,093	19	4	349,316	8	5						

TABLE K8.—PAYMENTS OF OPERATIVE SECONDARY SCHOOLS FOR THE YEAR 1922.

Secondary-school Boards.	Expenditure on Endowments.		Teachers' Salaries and Allowances, Secondary Departments.		Incidental Expenses of Secondary Departments.				Maintenance of Buildings, Sites, and Taxes.		Capital Expenditure on Sites, Buildings, Furniture, and Apparatus.		Hostels Account.		Loans repaid, and Interest.		Technica Classes Account.		Lover Departments Account.		Manual Instruction, Advances to Pupils, and Miscellaneous.		Totals.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
Whangarei High School	107	15 0	3,449	16 1	167	16 9	94	0 0	86	2 1	231	17 5	7,230	0 6	1,834	2 6	62	15 9	..	..	29	6 0	13,395	4 10
Auckland Grammar Schools	3,459	1 10	26,269	0 3	649	9 7	353	17 0	2,696	19 10	818	13 5	22,092	1 6	..	..	847	8 10	..	..	237	10 5	57,192	6 2
Thames High School	101	14 0	5,601	12 9	172	14 10	28	0 3	297	17 3	88	18 8	177	4 10	..	..	..	..	..	..	29	14 9	4,304	9 6
Hamilton High School	59	13 9	6,542	17 6	219	0 5	148	13 7	358	11 7	247	1 2	5,587	3 8	812	0 8	..	..	..	..	41	0 0	12,909	16 3
New Plymouth High Schools	80	0 0	3,233	10 4	279	13 8	194	10 7	633	5 8	99	10 7	1,156	15 9	11,983	5 1	600	10 0	..	..	682	18 5	23,668	7 0
Wanganui Girls' College	45	0 0	6,930	8 9	146	3 2	137	15 7	537	19 2	45	19 0	21	12 6	5,465	0 7	212	2 4	..	..	1,144	12 2	11,995	18 7
Palmerston North High Schools	115	18 8	6,202	3 5	222	3 5	101	2 1	618	11 10	177	12 1	1,609	15 8	2,118	8 1	..	..	..	..	1,144	16 1	17,405	5 6
Napier High Schools	38	6 8	4,660	0 6	136	6 9	63	16 3	415	11 1	33	18 0	9	0 0	6,422	7 10	1,847	13 8	..	..	3,267	3 5	20,190	16 3
Gisborne High School	1,167	18 7	2,113	5 4	37	10 10	49	10 4	86	5 3	98	6 6	125	0 0	4,717	17 11	389	2 3	..	..	152	13 8	11,606	8 1
Dannevirke High School	..	..	20,782	12 2	252	14 8	452	12 5	1,700	6 9	514	19 10	3,806	16 5	5,997	18 10	14	0 0	..	..	60	11 9	2,832	4 5
Wellington Colleges	..	..	2,829	14 10	115	17 8	48	10 3	1,95	19 4	69	2 0	1,115	5 0	..	..	..	..	..	..	41	11 2	36,993	11 9
Marlborough High School	..	..	7,744	8 8	491	0 5	251	12 1	563	19 4	40	10 11	2,141	10 2	..	..	..	..	..	..	..	..	3,588	14 3
Nelson Colleges	159	13 1	7,886	0 0	75	0 0	69	0 0	120	0 0	70	0 0	2,500	0 0	10,782	7 10	120	0 0	..	..	100	0 0	24,411	8 4
Rangiora High School	20	0 0	7,647	8 7	421	11 4	167	9 10	490	3 5	429	9 4	26	16 0	1,400	0 0	..	..	..	..	263	16 9	7,320	0 0
Christchurch Boys' High School	29	2 0	6,305	0 7	375	13 10	142	13 6	475	5 0	153	6 7	161	5 6	1,856	12 0	1,765	18 8	..	..	193	17 2	13,817	14 0
Christchurch Girls' High School	22	9 0	2,674	0 6	43	18 2	55	7 7	192	16 6	10	17 3	7	2 3	1,671	14 3	337	8 6	..	..	37	4 3	10,237	12 4
Ashburton High School	129	17 5	6,485	7 10	229	7 2	141	5 0	619	7 7	18	15 9	5,676	19 6	1,317	9 8	657	14 6	..	..	304	11 4	15,380	0 8
Waitaki High Schools	173	7 2	6,851	2 8	157	18 4	100	10 2	551	4 9	89	3 8	1,251	16 0	1,114	9 8	..	..	..	..	54	2 6	15,526	2 0
Timaru High Schools	242	15 5	14,055	4 2	418	19 6	361	6 4	1,122	1 1	188	4 2	1,364	1 4	3,077	2 6	354	18 6	..	..	146	2 2	22,036	1 5
Otago High Schools	..	..	3,052	17 4	104	8 8	27	0 5	265	13 6	84	19 2	5,484	13 0	..	..	..	..	..	..	22	15 2	12,202	1 9
Gore High School	348	15 3	7,799	8 2	200	14 6	29	18 9	437	15 9	333	3 6	..	..	..	..	..	..	..	..	113	6 7	9,087	2 0
Southland High School	9,526	10 5	
Totals	6,811	16 6	156,705	2 11	5,015	17 8	3,095	11 4	12,778	3 8	4,043	0 10	61,099	3 0	60,570	13 0	7,669	13 3	5,236	13 1	7,133	18 6	8,594	12 11	345,627	15 6

TABLE K9.—BALANCES AND ASSETS AND LIABILITIES OF OPERATIVE SECONDARY SCHOOLS AS AT 31ST DECEMBER, 1922.

Secondary-school Boards.	Balance, 1st January, 1922.			Assets.			Liabilities.			Balance, 31st December, 1922.							
	Total.			Amounts owing to Board.			Other Liabilities.				Total.						
	£	s.	d.	£	s.	d.	£	s.	d.			£	s.	d.			
Whangarei High School	Dr.	2,122	10	0	646	18	3	646	18	3	28	4	11	Cr.	0	8	2
Auckland Grammar Schools	Cr.	8,572	19	3	3,178	10	2	8,243	12	11	536	13	1	Cr.	3,947	14	5
Thames High School	Dr.	6,220	7	1	382	16	8	1,273	2	4	89	12	1	Dr.	5,454	2	10
Hamilton High School	Cr.	380	0	10	860	1	3	828	9	8	928	7	8	Cr.	738	17	7
New Plymouth High Schools	Dr.	10,631	4	2	2,822	17	6	1,949	4	1	10,280	15	6	Dr.	9,259	19	1
Wanganui Girls' College	Cr.	2,534	19	6	1,456	17	11	6,927	9	10	3,856	19	7	Cr.	2,573	11	6
Palmerston North High Schools	Dr.	1,926	14	0	1,204	19	3	2,006	17	11	254	0	10	Dr.	1,675	4	6
Napier High Schools	Cr.	3,726	0	3	5,794	19	9	6,999	19	0	1,092	8	11	Cr.	5,907	10	1
Gisborne High School	Dr.	6,471	3	5	203	3	8	2,335	2	4	402	1	2	Dr.	4,922	13	10
Dannevirke High School	Dr.	220	10	9	14,316	7	6	203	3	8	75	0	0	Cr.	18	17	7
Wellington Colleges	Dr.	9,696	10	11	82	3	0	14,716	7	6	7,090	0	0	Cr.	6,237	7	5
Marlborough High School	Dr.	289	1	3	2,147	1	0	687	12	1	700	0	0	Dr.	12	7	11
Nelson Colleges	Dr.	8,088	17	0	*			7,492	2	10	100	0	0	Dr.	7,304	10	10
Rangiora High School	Dr.	1,831	4	3	1,976	2	6	*			*			Dr.	26,465	7	6
Christchurch Boys' High School	Dr.	28,210	8	11	232	5	6	1,976	2	6	48	16	5	Dr.	6,403	16	11
Christchurch Girls' High School	Dr.	6,725	0	5	542	17	7	232	5	6	45	13	9	Dr.	5,321	12	11
Ashburton High School	Dr.	5,876	7	2	768	0	1	659	8	0	231	0	11	Dr.	8,408	13	7
Timaru High Schools	Dr.	10,119	6	1	926	8	10	1,127	1	6	126	3	3	Cr.	820	13	5
Waitaki High Schools	Cr.	497	2	1	410	4	2	2,904	10	9	783	17	4	Cr.	2,862	18	3
Otago High Schools	Dr.	5,866	7	4	81	9	11	1,320	19	11	499	16	10	Dr.	363	2	2
Gore High School	Cr.	324	3	9	3,262	2	2	479	13	2	116	11	0	Cr.	9,726	19	6
Southland High Schools	Cr.	9,108	7	0				9,809	2	10	19	5	8	Cr.			
Totals	Dr.	79,152	0	1	34,247	18	5	63,010	3	9	13,801	0	10	Dr.	57,483	5	10
					28,762	5	4	106,692	8	9	120,493	9	7				

* Figures not available.

TABLE K10.—INCOME AND EXPENDITURE OF SECONDARY-SCHOOL HOSTELS FOR THE YEAR 1922.

Hostel.	Income.	Expenditure.	Profit.		Loss.	
			Amount.	Percentage of Income.	Amount.	Percentage of Income.
	£	£	£	£	£	£
Whangarei Boys'	1,999	1,966	33	2	..	..
Hamilton Girls'	658	796	..	..	138	21
New Plymouth Boys'	7,521	6,369	1,152	15	..	..
New Plymouth Girls'	2,368	2,167	201	9	..	..
Palmerston North Boys'	2,264	2,103	161	7	..	..
Napier Boys'	3,817	3,278	539	14	..	..
Napier Girls'	2,680	2,704	..	..	24	1
Gisborne Boys'	2,819	2,612	207	7	..	..
Gisborne Girls'	1,448	1,590	..	..	142	10
Nelson Boys'	6,163	5,956	207	4	..	..
Nelson Girls'	4,164	3,535	629	15	..	..
Christchurch Boys'	1,475	2,073	..	..	598	41
Christchurch Girls'	1,719	1,868	..	..	149	8
Timaru Girls'	1,766	1,680	86	5	..	..
Waitaki Girls'	1,179	908	271	23	..	..
Otago Boys'	2,882	2,716	166	6	..	..

The total income was £44,922 and the total expenditure £42,321, leaving a profit over the sixteen hostels named of £2,601, or 6 per cent. of the income.

The average cost of provisions was 36 per cent. of the total expenditure, and of staff wages 27 per cent. In several cases the percentage expenditure on staff wages is considered to be too high, and on provisions too low.

TABLE K11.—SHOWING DISTRIBUTION BY THE GOVERNMENT OF RESERVES REVENUE TO SECONDARY SCHOOLS FOR THE YEAR ENDING 31ST DECEMBER, 1922.

Provincial District.	Revenue received.	Distribution of Revenue.	
		Secondary Schools receiving Payments.	Amount paid to each School.
	£ s. d.		£ s. d.
Auckland	2,058 15 5	Whangarei High School	154 8 3
		Auckland Boys' and Girls' Grammar Schools ..	1,340 4 11
		Thames High School	107 1 4
		Hamilton High School	247 1 1
		Gisborne High School	209 19 10
Taranaki	1,111 14 9	New Plymouth High Schools	1,111 14 9
		Wellington Colleges	1,852 6 1
Wellington	2,623 13 3	Wanganui Girls' College	293 16 11
		Palmerston North High Schools	477 10 3
Hawke's Bay	1,695 3 7	Napier High Schools	1,315 9 3
		Dannevirke High School	379 14 4
Nelson	283 13 3	Nelson Colleges	283 13 3
Marlborough	84 8 0	Marlborough High School	84 8 0
Westland	158 0 9	Greymouth High School	92 6 3
		Hokitika High School	65 14 6
Otago	1,069 15 1	Otago Boys' and Girls' High Schools	488 17 7
		Waitaki High Schools	240 14 0
		Southland Boys' and Girls' High Schools	242 16 5
		Gore High School	97 7 1
Total	9,085 4 1	Total	9,085 4 1

TABLE K12.—LOWER DEPARTMENTS OF SECONDARY SCHOOLS, 1922.—AVERAGE ATTENDANCE, ROLL, CLASSIFICATION, AND STAFF.

School.	Average Attendance, 1922.		Roll Number, 1922.		Classification according to Standards.																Totals.	Number of Teachers on Staff.			
					Class P.		S1.		S2.		S3.		S4.		S5.		S6.		Totals.						
					B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.	B.	G.					M.	F.
New Plymouth Boys' High School	70	76	..	..	4	..	9	..	10	..	12	..	13	..	28	..	76	..	76	1	2		
New Plymouth Girls' High School	39	42	..	..	..	..	..	..	5	..	12	..	12	..	13	..	42	..	42	..	2
Wanganui Girls' College	34	32	..	..	..	..	..	3	..	4	..	5	..	8	..	12	..	32	32	..	2
Gisborne High School	42	27	17	..	..	..	..	..	2	..	10	3	15	14	27	17	44	1	..	..	..	
Napier Boys' High School	39	44	..	..	1	..	2	..	2	..	10	4	25	..	44	..	44	2	..	..	..	
Napier Girls' High School	57	62	..	..	3	..	7	..	6	..	11	..	16	..	19	..	62	62	..	..	2
Nelson Boys' College	35	40	..	..	..	..	..	4	..	8	..	10	..	18	..	40	..	40	1	..	..		
Nelson Girls' College	62	68	..	..	..	..	9	..	13	..	14	..	16	..	16	..	68	68	..	..	2
Christchurch Girls' High School	22	25	..	..	..	..	..	..	..	..	4	..	2	..	19	..	25	25	..	..	1
Timaru Boys' High School	63	75	..	4	..	7	..	9	..	10	..	10	..	20	..	15	..	75	..	75	..	3			
Waitaki Boys' High School	30	32	..	..	..	..	4	..	..	..	8	..	..	..	20	..	32	..	32	1	..
Totals ..	498	294	246	4	..	12	3	24	19	26	28	50	46	57	57	121	93	294	246	540	6	14			
Christ's College, Christchurch	48	50	..	..	..	..	1	..	10	..	18	..	21	..	..	..	50	..	50	2	1
Grand totals	546	344	246	4	..	12	3	25	19	36	28	68	46	78	57	121	93	344	246	590	8	15			

TABLE L1.—SCHOOL ATTENDANCE AT SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS FOR 1922.

Education District.	Number of Schools.	Roll Number at 31st December.						Mean of Average Weekly Roll of Four Quarters.			Mean of Average Attendance 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	17	662	1	79	192	234	156	366	365	731	337	331	668
Wanganui	5	128	4	16	39	37	32	62	65	127	56	58	114
Hawke's Bay	4	162	3	19	43	48	49	95	86	181	87	81	168
Wellington	9	506	5	62	172	164	103	280	255	535	266	240	506
Nelson	3	81	2	10	24	34	11	84	90	174	79	83	162
Canterbury	14	716	3	79	237	195	202	380	398	778	354	362	716
Otago	9	351	1	31	111	107	101	170	207	377	158	190	348
Totals for 1922..	61	2,606	19	296	818	819	654	1,437	1,466	2,903	1,337	1,345	2,682
Totals for 1921..	57	2,176	26	282	637	712	519	1,275	1,358	2,633	1,189	1,251	2,440
Difference	4	430	-7	14	181	107	135	162	108	270	148	94	242

TABLE L2.—SUBJECTS TAKEN BY PUPILS IN SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1922.

Subject.	Number of Pupils taking Subjects.		Percentage of Whole Number.	
	Boys.	Girls.	Boys.	Girls.
English and arithmetic	1,291	1,337	100.0	100.0
Geography, history, and civics	1,291	1,337	100.0	100.0
Latin	387	306	29.9	22.8
French	953	1,006	73.8	85.2
Mathematics	1,233	1,296	95.5	96.9
Surveying and mensuration	17	..	1.3	..
Chemistry and physics	964	766	74.7	57.3
Botany	188	134	14.6	10.0
Agricultural science	913	308	70.7	23.0
Dairy-work	439	285	34.0	21.3
Hygiene	123	284	9.5	21.2
Domestic science	..	554	..	41.4
Needlework and cookery	..	859	..	64.2
Woodwork and metalwork	805	..	62.4	..
Laundry-work	..	96	..	7.1
Book-keeping and commercial work	145	199	11.2	14.9
Shorthand and typewriting	34	105	2.6	7.8
Drawing	146	102	11.3	7.6
Total number of pupils	1,291	1,337	100.0	100.0

TABLE L3.—STAFFS AND AVERAGE ATTENDANCE OF SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1922.

NOTE.—In the column for "Position on Staff," (5), "H" means Head of a School, "D" Assistant in the Secondary Department, and "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, 1922.	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	24	Chappell, William	B.A., B	H.	30 0 0
		Smith, William G. S.	B	D.	313 0 0
Cambridge	42	Jones, Griffith R.	C	H.	30 0 0
		Meredith, Charles	C	D.	375 0 0
		de Lambert, Ethel G.	C	D.	253 0 0
Coromandel	18	Barber, George	C	H.	30 0 0
		Smith, Roy V.	B	D.	253 0 0
Dargaville	25	Davidson, George A.	D	H.	30 0 0
		Hill, William H.	Lic.	D.	315 0 0
Kaitaia	18	Scott, Charles E.	C	H.	30 0 0
		Truscott, Reginald J.	C	D.	243 0 0
Matamata	39	Moore-Jones, Herbert J.	D	H.	30 0 0
		Watkins, Leslie A.	M.A., A	D.	355 0 0
		Hammond, Gladys M.	B.A., B	D.	253 0 0
Opotiki	26	Wilson, Henry B.	C	H.	30 0 0
		Crossman, Mabel R.	B	D.	283 0 0
Paeroa	48	Taylor, George H.	C	H.	30 0 0
		Wilks, Frank	B.A., B	D.	343 0 0
		Sutton, Winifred E. .. ..	..	D.	233 0 0
Rawene	25	Day, Frederick C.	C	H.	30 0 0
		Donnelly, William E.	B	D.	283 0 0
Rotorua	50	Lewins, William	B.Sc., B	H.	30 0 0
		McHardie, Winifred E.	B.A., B	D.	333 0 0
		Hill, Alice .. ..	..	R.	270 0 0
		Menzies, Isobel J.	B	D.	243 0 0
Taumarunui	43	Boden, William J.	B	H.	30 0 0
		Norman, Norah P.	M.A., A	D.	283 0 0
		Wallace, Albert G. C.	B	D.	243 0 0
Tauranga	45	Walker, William R. C.	B.A., B	H.	30 0 0
		Gavey, Annie L.	C	D.	343 0 0
		White, Fergus G.	B	D.	263 0 0
Te Aroha	21	Burton, Alfred F.	C	H.	30 0 0
		May, Cecil G. .. ..	..	D.	255 0 0
Te Awamutu	45	Walker, Spencerley	B	H.	30 0 0
		Crabbe, Norman J.	B	R.	305 0 0
		Hately, Janet P.	B	D.	283 0 0
Te Kuiti	64	Carnachan, Robert	C	H.	30 0 0
		Wilton, Elizabeth I.	B.A., B	D.	333 0 0
		Ross, Nellie	B.A., B	D.	283 0 0
		Dodd, Arthur J. A.	C	D.	203 0 0
Waihi	99	Gibson, Henry T.	C	H.	50 0 0
		Sims, Charles F.	B.C.E., B	D.	293 0 0
		Morrison, Margaret A.	B	D.	243 0 0
		Cutforth, Leslie R.	C	D.	233 0 0
		Adams, Olga L. G. .. ..	..	D.	173 0 0
Whakatane	37	Snell, Edgar F.	C	H.	30 0 0
		Howes, Bernard H.	C	D.	355 0 0
		Willocks, Ada M. R.	B	D.	283 0 0
Wanganui—					
Bull's	14	Lewis, Percy G.	M.A., A	H.	30 0 0
		Clemance, Herbert J.	C	D.	293 0 0
Hunterville	14	Ironmonger, Edwin L.	D	H.	30 0 0
		McNiven, Jessie I. E.	B	D.	253 0 0
Marton	47	Bates, Fredric A.	M.A., A	H.	30 0 0
		Hall, Percy H.	D	D.	365 0 0
		Lehndorf, Chloe R.	B.A., B	D.	293 0 0
Ohakune	16	Blyth, Thomas A.	D	H.	30 0 0
		Jamieson, Catherine	B.A., B	D.	303 0 0
Taihape	22	Hird, William E.	M.A., B	H.	30 0 0
		Yates, Otho H. E.	B	D.	285 0 0
Hawke's Bay—					
Waipawa	58	Cumming, Clyde A.	B.A., B	H.	30 0 0
		Lockhart, John A.	B	D.	293 0 0
		Irvine-Smith, Fanny L.	B.A., A	D.	313 0 0
Waipukurau	38	Curd, Frank B.	B	H.	30 0 0
		Grace, Eleanor A.	C	D.	333 0 0
		Roy, Rubina A.	B.A., A	D.	253 0 0
Wairoa	34	Robson, John T.	C	H.	30 0 0
		Glover, Harold E.	D	D.	265 0 0
		Miller, Jack D. .. ..	..	R.	275 0 0
Woodville	37	Hewlett, Henry C.	B.A., A	H.	30 0 0
		Oliver, Selina R.	B.A., A	D.	303 0 0
		Merrick, Francis S.	C	D.	335 0 0

TABLE L3.—STAFFS AND AVERAGE ATTENDANCE OF SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1922
—continued.

School.	Average Attendance, 1922.	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—					£ s. d.
Carterton	62	Edie, John H.	B	H.	30 0 0
		Colquhoun, Mary H... ..	B	D.	333 0 0
		Blyth, Doris	B	D.	243 9 0
		Tyler, Mara L.	C	R.	155 0 0
Eketahuna	53	Lynskey, James H.	B.A., B	H.	30 0 0
		Lazarus, Frances	C	D.	343 0 0
		Hind, Helen M.	B.A., B	D.	263 0 0
Greytown	25	Nightingale, Henry	M.A., A	H.	30 0 0
		Mather, Winifred M... ..	B.A., B	D.	263 0 0
Hutt	45	Tamblyn, Joseph	M.A., B	H.	30 0 0
		Sinclair, Mary A.	B.A., B	D.	373 0 0
		Mackay, Sophia A. F. C. ..	C	D.	293 0 0
		McKenzie, Isabella M.	C	R.	155 0 0
Levin	62	Foss, Reginald J.	B	H.	30 0 0
		Marsh, John	B	D.	345 0 0
		Armstrong, Beryl G... ..	B.A., B	D.	273 0 0
		Milnes, Ruby O.	B	D.	215 0 0
Martinborough	34	Wilson, Henry L.	B	H.	30 0 0
		Dale, Margaret J.	M.A., B	D.	333 0 0
		Hunt, Winifred	B	D.	253 0 0
Masterton	136	Jackson, William H... ..	D	H.	50 0 0
		Bee, John G.	M.A., A	D.	393 0 0
		Brown, Alexander M.	B.A., B	D.	333 0 0
		Sutherland, Olive R... ..	B.A., A	D.	303 0 0
		Duley, Edith L.	D	D.	213 0 0
		Olson, Claude H.	B	D.	203 0 0
Pahiatua	37	Chatwin, George W... ..	C	H.	30 0 0
		Edmed, Mildred C.	C	D.	313 0 0
		Junker, Dorothy F. E.	B.A., B	D.	283 0 0
Petone	54	Bodingfield, Douglas S. ..	B.A., B	H.	30 0 0
		McLeod, David	M.A., B.Sc., B	D.	365 0 0
		Park, Jean	C	D.	293 0 0
		Williams, Kate .. .. .	..	Part time D.	75 0 0
Nelson—					
Motuoka	35	Douglas, Arthur	C	H.	30 0 0
		Dunn, Annie	B.A., B	D.	313 0 0
		Hall, Walter J.	C	D.	243 0 0
Reefton	35	Werry, Alfred E.	C	H.	30 0 0
		Hopkirk, Susan M.	B.A., B	D.	333 0 0
		McBeth, Helen A.	D	D.	253 0 0
Takaka Lower	13	Hiddleston, John F. C.	C	H.	30 0 0
		Bruce, Violet M.	B.Sc., B	D.	273 0 0
Canterbury—					
Akaroa	21	Hall, Charles	C	H.	30 0 0
		Farnie, Violet C.	M.A., A	D.	333 0 0
Christchurch West ..	214	Waller, Francis D.	B.A., B	H.	50 0 0
		Allard, Charles W.	B	D.	455 0 0
		Barrell, Arthur F.	M.A., A	D.	425 0 0
		Mayne, Arthur J.	M.A., B	D.	343 0 0
		Finlayson, Annie C.	M.A., A	D.	343 0 0
		Reece, Marion	B.A., B	D.	303 0 0
		Cumming, Samuel R.	C	R.	233 0 0
		Marriott, Gladys E.	B.A., B	D.	303 0 0
		Tait, John M.	B	D.	213 0 0
		McKenzie, Gordon M.	C	D.	223 0 0
Fairlie	24	Wilson, James R.	B	H.	30 0 0
		Denny, Lawrence, R. R.	A	D.	283 0 0
Geraldine	46	Piper, Frank	D	H.	30 0 0
		Farnie, Dorothy C.	M.A., B	D.	343 0 0
		Farnie, Winifred .. .. .	..	D.	213 0 0
Greymouth	111	Allison, Herbert H.	C	H.	50 0 0
		Scott, Walter R.	B.A., A	D.	375 0 0
		Fowler, Martin .. .. .	..	R.	193 0 0
		Robinson, Stella J.	M.A., A	D.	238 0 0
		Aitken, Isobel M.	B	R.	125 0 0
Hokitika	58	Irvine, Thomas	M.A., A	H.	50 0 0
		Niven, James	M.A., M.Sc., A	D.	353 0 0
		Mayne, Helga M.	C	D.	273 0 0
Kaikoura Town	10	Warner, Frederick S. H.	C	H.	30 0 0
		Reynolds, Mary C.	M.A., B	D.	293 0 0
Lyttelton	22	Walker, Joseph W. A.	C	H.	30 0 0
		Moyle, Mary A.	B.A., B	D.	333 0 0
Normal	43	Aschmann, Christopher	C	H.	.. .. .
		Irwin, James	M.A., A	D.	475 0 0
		Osborn, Mabel E.	B.A., B	D.	323 0 0
Oxford East	18	Denne, Archibald H.	C	H.	30 0 0
		Gunn, Hellen C. W.	B.A., B	D.	273 0 0

TABLE L3.—STAFFS AND AVERAGE ATTENDANCE OF SECONDARY DEPARTMENTS OF DISTRICT HIGH SCHOOLS, 1922
—continued.

School.	Average Attendance, 1922.	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)
<i>Canterbury—continued.</i>					
Pleasant Point	24	Garton, Wilfred W.	M.A., A	H.	£ 30 0 0
		Struthers, Susan B.	B	D.	313 0 0
Southbridge	19	Hutton, James	M.A., B	H.	30 0 0
		Wills, Kathleen P.	B.A., B	D.	303 0 0
Temuka	38	Smart, John T.	C	R.H.	.. ..
		Mills, Mary McM.	M.A., Lic.	D.	283 0 0
		Craven, Edward S.	B	D.	243 0 0
Waimate	77	McLeod, John	B	H.	50 0 0
		Laing, Thomas M. M.	B.A., B	D.	393 0 0
		Olliver, Margaret F. L.	M.A., M.Sc., A	D.	313 0 0
		Borrie, Margaret A.	B.A., B.Sc., B	D.	263 0 0
<i>Otago—</i>					
Alexandra	44	Percy, Orrina .. ..	..	R.H.	.. ..
		Holmes, Mary	B	D.	313 0 0
		Stokes, Gertrude M. E.	B	D.	253 0 0
Balclutha	68	Turner, George A.	C	H.	50 0 0
		Paterson, Janet	M.A., B	D.	363 0 0
		Turner, Malcolm F.	B	D.	253 0 0
		Anderson, Renata V.	C	D.	243 0 0
Lawrence	37	Harrison, Wilkinson L.	M.A., A	H.	30 0 0
		Matheson, Norman M.	C	D.	293 0 0
		Blyth, Douglas R.	C	D.	243 0 0
Normal	52	Moir, John H.	B.A., B	H.	.. ..
		Bressey, Florence F.	M.A., A	D.	383 0 0
		Kenyon, Helen M.	B.A., B	D.	313 0 0
		Goldsmith, Alice E.	D	D.	233 0 0
Owaka	19	Chesney, Andrew	D	H.	30 0 0
		Tyrrell, Norman M.	B.A., A	D.	243 0 0
Palmerston	23	Rodger, William	B	H.	30 0 0
		Burn, David W. M.	M.A., B	D.	385 0 0
Port Chalmers	29	Booth, George F.	B.A., B	H.	30 0 0
		Sinclair, Agnes	C	D.	333 0 0
		Robertson, Mary I. M. A.	C	D.	243 0 0
Tapanui	23	Mackie, William W.	C	H.	30 0 0
		Buchan, James W.	M.A., A	D.	263 0 0
Tokomairiro	49	Bowie, John	B.A., B	H.	30 0 0
		Yardley, Mary H.	M.A., A	D.	283 0 0
		Searle, Irena E. .. ..	..	R.	155 0 0
					£36,876 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, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT :—	£	s.	d.	ENDOWMENTS INCOME ACCOUNT :—	£	s.	d.
Balance, 31st December, 1921 ..	64	9	0	Proportion of office salaries ..	37	10	0
Current income from reserves vested in Board ..	213	18	8	Proportion of office expenses ..	18	17	0
Revenue from secondary-education reserves ..	239	17	6	Valuation fee, insurance, rates, and clearing endowment ..	116	16	0
Interest on moneys derived from endowments ..	453	16	2	Transfers to—			
				New Building Account—			
				Law-costs ..	77	12	6
				Fencing school-site, &c. ..	152	8	0
				General Account—			
				Repairs to buildings ..	90	0	6
				Road outlet to school-site ..	9	0	0
				Balance, 31st December, 1922 ..	16	1	2
	£518	5	2		£518	5	2
BUILDINGS AND SITES CAPITAL ACCOUNT :—				BUILDINGS AND SITES CAPITAL ACCOUNT :—			
Balance, 31st December, 1921 ..	75	10	0	New buildings, additions, &c. ..	7,000	0	0
Government grant for purchase of site for boys' school ..	5,000	0	0	Law-costs ..	77	12	6
Loans raised for buildings and sites ..	2,000	0	0	Fencing and clearing ..	152	8	0
Transfer from Endowments Account ..	230	0	6	Balance, 31st December, 1922 ..	75	10	0
	£7,305	10	6		£7,305	10	6
HOSTELS ACCOUNT :—				HOSTELS ACCOUNT :—			
Boarding fees ..	1,965	0	0	Balance, 31st December, 1921 ..	374	17	9
Hostel games and sports subscriptions ..	21	10	6	Proportion of office expenses ..	52	7	6
Balance, 31st December, 1922 ..	222	9	9	Provisions ..	1,055	15	9
				Fuel, light, &c. ..	126	3	10
				Wages of matron and staff ..	456	13	0
				Furniture, utensils, &c. ..	96	3	7
				Insurance, rates, interest, &c. ..	24	14	0
				Other expenses ..	2	16	4
				Sports and games ..	19	8	6
	£2,209	0	3		£2,209	0	3
TECHNICAL INSTRUCTION ACCOUNT :—				TECHNICAL INSTRUCTION ACCOUNT :—			
Balance, 31st December, 1922 ..	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, 1921 ..	234	16	11	Teachers' salaries and allowances ..	3,449	16	1
Government payment for salaries of teachers ..	2,795	16	8	Incidental expenses ..	579	16	3
Government payment for incidental expenses ..	587	10	0	Scholarships and bursaries ..	22	0	0
School fees ..	203	0	0	Maintenance of buildings ..	90	0	6
Printing and advertising hostel ..	18	13	0	Interest on overdraft incurred on this account ..	0	6	0
Kerr's scholarship ..	25	0	0	Refund of school fees ..	7	0	0
Sale of furniture ..	1	10	0	Transfer, boarding fees to Hostels Account ..	163	4	0
Transfers from Endowments Account ..	90	0	6				
Balance, 31st December, 1922 ..	355	15	9				
	£4,312	2	10		£4,312	2	10

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Hostels Account—	£	s.	d.	Rents accrued and not paid ..	£	s.	d.
Heating and lighting ..	0	7	9	Hostels Account—Boarding fees ..	112	3	6
Groceries ..	0	10	9	Secondary General Account—			
Meat ..	0	17	6	Fees ..	35	10	0
Fruit and vegetables ..	0	12	6	Salaries due from Department ..	325	4	9
Water-supply ..	4	4	2	Balance, current account ..	152	8	0
Printing and advertising ..	4	7	0	Cash on hand ..	4	0	0
Secondary General Account—							
Travelling-expenses ..	2	0	0				
Printing and advertising ..	1	0	0				
Repairs to school-ground ..	14	6	1				
Overdraft at bank ..	618	5	2				
	£646	10	11		£646	18	3

AUCKLAND GRAMMAR SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Current income from reserves vested in Board	8,241	12 7	Proportion of office salaries	663	17 2
Revenue from secondary-education reserves	2,183	0 0	Proportion of office expenses	125	16 11
Interest on moneys derived from endowments	117	16 0	Travelling-expenses of Board members ..	5	0 0
Auckland University College (refund)	40	8 0	Repairs	1,605	6 9
			Insurance	159	16 10
			Rates	779	8 0
			Interest on mortgages	60	0 0
			Legal expenses	59	16 2
			Recoverable expenditure	40	0 8
			Transfers to other accounts—		
			General Account, for repairs to buildings	552	16 7
			Buildings and Sites Account	6,530	10 2
	<u>£10,582</u>	<u>9 3</u>		<u>£10,582</u>	<u>9 3</u>
ENDOWMENTS CAPITAL ACCOUNT:—			ENDOWMENTS CAPITAL ACCOUNT:—		
Balance, 31st December, 1921	6,168	15 0	Investment of moneys received from maturity of debentures	5,000	0 0
Moneys derived from sale of endowments	150	0 0	Balance, 31st December, 1922	6,318	15 0
Loan-moneys repaid	5,000	0 0			
	<u>£11,318</u>	<u>15 0</u>		<u>£11,318</u>	<u>15 0</u>
NEW BUILDINGS AND SITES ACCOUNT:—			NEW BUILDINGS AND SITES ACCOUNT:—		
Government grants for new buildings, &c.—			Balance, 31st December, 1921	4,325	16 2
Mount Albert School	16,000	0 0	New buildings, grounds, furniture, apparatus, &c. (Mount Albert, £21,948 16s. 5d.; Mount Eden, £18 8s. 9d.; Epsom, £96 17s. 8d.; Howe Street, £27 18s. 8d.)	22,092	1 6
Epsom additions	300	0 0	Interest on loans for overdraft	62	15 9
Transfer from Endowments Income Account	6,530	10 2			
Balance, 31st December, 1922	3,650	3 3			
	<u>£26,480</u>	<u>13 5</u>		<u>£26,480</u>	<u>13 5</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1921	1,934	9 0	Government payment for salaries of teachers	26,269	0 3
Teachers' salaries and allowances	21,563	2 4	Incidental expenses	4,518	19 10
Incidental expenses	4,945	0 0	Material for manual and science instruction	237	10 5
Government capitation for manual and science instruction	423	9 3	Maintenance of buildings	246	3 8
School fees	1,601	15 0	Insurance	306	12 11
Transfer from Endowments Income Account	552	16 7			
Balance, 31st December, 1922	557	14 11			
	<u>£31,578</u>	<u>7 1</u>		<u>£31,578</u>	<u>7 1</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
Sundry creditors	£	s. d.	Rents accrued and not paid	£	s. d.
Principal of loans	1,000	0 0	Sundry	1,065	1 2
Contractors' deposits	50	0 0	Government grants—		
Various trust accounts	147	2 4	Mount Albert School	1,300	0 0
Overdraft and unrepresented cheques	2,759	5 5	Science and manual	457	5 0
			Epsom School	100	0 0
			Secondary General Account—		
			Fees	120	10 0
			Salaries due from Department	132	12. 10
			E. Hooten's Trust Account	2	1 10
			Cash on hand	65	2 9
	<u>£4,295</u>	<u>18 6</u>		<u>£8,243</u>	<u>12 11</u>

THAMES HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<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.
Board	778	0 3	Proportion of office expenses	10	4 0
Revenue from secondary-education reserves	131	12 6	Travelling-expenses of Board members	16	10 0
Goldfields revenue	42	7 0	Interest, power-station purchase	180	0 0
Rent, cottage	34	0 0	Transfer to General Account	844	13 8
Auckland education reserves	54	5 1	For salaries, &c.	156	13 2
Royalty on metal	155	2 6			
Rent, power-station	87	13 6			
	<u>£1,283</u>	<u>0 10</u>		<u>£1,283</u>	<u>0 10</u>
NEW BUILDINGS AND SITES ACCOUNT:—			NEW BUILDINGS AND SITES ACCOUNT:—		
Balance, 31st December, 1921	1,478	3 8	Grounds improvement	177	4 10
Transfer from Endowments Income Account	844	13 8	Principal of loans repaid	415	13 7
			Interest on loans for buildings	251	15 3
	<u>£2,322</u>	<u>17 4</u>	Balance, 31st December, 1922	1,478	3 8
				<u>£2,322</u>	<u>17 4</u>
ADAMS MEMORIAL TRUST ACCOUNT:—			ADAMS MEMORIAL TRUST ACCOUNT:—		
Balance, 31st December, 1921	53	15 9	Payments	3	12 8
Interest	2	2 2	Balance, 31st December, 1922, Post Office Savings-bank	52	5 3
	<u>£55</u>	<u>17 11</u>		<u>£55</u>	<u>17 11</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Government payment for salaries of teachers	2,523	14 3	Balance, 31st December, 1921	1,325	14 1
Government payment for incidental expenses	412	10 0	Teachers' salaries and allowances	2,589	2 6
School fees	79	0 0	Incidental expenses	516	10 2
Loan repaid	30	0 0	Maintenance (including material) of classes for manual instruction	16	12 3
Interest on loan	5	12 6	Insurance	17	7 1
Interest refunded	160	9 5	Interest on overdraft	25	7 4
Transfer from Endowments Income Account	156	13 2	Conveyance of scholars from distance	13	2 6
Balance, 31st December, 1922	1,135	16 7			
	<u>£4,503</u>	<u>15 11</u>		<u>£4,503</u>	<u>15 11</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>		<i>Amounts due to Board.</i>			
Sites unpaid, purchase-money, Borough Council	£	s. d.	Rents	£	s. d.
Principal of loans, Government insurance	2,000	0 0	Lower-department fees	833	18 0
Interest on loans, Borough Council	4,541	11 3	Post Office Savings-bank	44	12 0
Secondary General Account	30	0 0	Balance, current account	52	5 3
Adams' Memorial Trust Account	103	8 8		342	7 1
	52	5 3			
	<u>£6,727</u>	<u>5 2</u>		<u>£1,273</u>	<u>2 4</u>

HAMILTON HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>		<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—		ENDOWMENTS INCOME ACCOUNT:—			
Current income from reserves vested in Board	£	s. d.	Transfer to General Account, for repairs to buildings	£	s. d.
Revenue from secondary-education reserves	52	0 0	For salaries, &c.	72	6 5
	487	18 11		467	12 6
	<u>£539</u>	<u>18 11</u>		<u>£539</u>	<u>18 11</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—		BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Government grants—			Extensions, school building	4,999	6 10
Extensions, school building	4,999	6 10	Playing-fields	50	14 10
Furniture and apparatus	435	7 6	Desks, tables, chairs, and furniture	112	2 6
Transfer from General Account	152	9 4	Drainage	51	0 0
			Piano	20	0 0
	<u>£5,587</u>	<u>3 8</u>	Benches, water-service, electric installation	30	14 6
			Science apparatus	323	5 0
				<u>£5,587</u>	<u>3 8</u>

NEW PLYMOUTH HIGH SCHOOLS BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922—*continued.*

<i>Receipts—continued.</i>			<i>Payments—continued.</i>		
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
Balance, 31st December, 1921	£	s. d.	Teachers' salaries and allowances	£	s. d.
School fees	420	19 3	Incidental expenses	218	3 10
	1,248	2 4	Balance, 31st December, 1921	442	17 9
	<hr/>			<hr/>	
	£1,669	1 7		£1,669	1 7
<hr/>			<hr/>		
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Balance, 31st December, 1921	306	16 7	Proportion of office expenses	57	11 9
Boarding fees	9,878	8 11	Provisions	3,440	17 9
Refunds of advances to boarders	2,487	6 11	Fuel, light, &c.	650	8 2
Sales, farm stock	9	3 0	Salaries of teachers for supervision	100	0 0
Refunds of tradesmen's accounts	282	11 1	Wages of matron and staff	2,243	2 10
Grazing rent	5	8 4	Furniture, utensils, &c.	528	5 9
Donation for organ	4	5 0	Repairs to buildings	282	11 10
	<hr/>		Insurance, rates, interest, &c.	782	16 8
	£12,973	19 10	Advances to boarders	2,019	0 11
	<hr/>		Proportion salaries—Music-master, £250;		
			Secretary, £214 10s. 5d.	464	10 5
			Repayment of principal of loans	413	19 0
			Other expenses—		
			Farm expenditure	677	0 6
			Tradesmen	313	0 3
			Transfers to Building Account—		
			Towards sick-room, £124 8s. 10d.;		
			secondary department for labora-		
			tories, £67 11s. 3d.	192	0 1
			Towards girls' boarding	143	6 9
			Balance, 31st December, 1922	655	7 11
	<hr/>			<hr/>	
	£12,973	19 10		£12,973	19 10
<hr/>			<hr/>		
SECONDARY DEPARTMENT GENERAL AC-			SECONDARY DEPARTMENT GENERAL AC-		
COUNT :—			COUNT :—		
Government payment for salaries of teachers	5,610	10 7	Teachers' salaries and allowances	6,542	17 6
Government payment for incidental expenses	1,110	0 0	Incidental expenses	1,100	10 3
School fees	657	10 3	Scholarships and bursaries	45	0 0
War bursaries	45	0 0	Maintenance of buildings	126	3 3
Contractors' deposits	6	0 0	Rates and taxes	179	9 2
Memorial, interest	6	11 7	Capitation overpaid, deduction from grants	636	18 5
Transfers from Endowments Income Account—			Contractors' deposits	8	0 0
Salaries	1,569	5 4	Laboratories—boys', £105 17s.; girls', £16 1s. 9d.	121	18 9
Boys' laboratory, £45 5s.; girls' laboratory, £9 2s. 6d.	54	7 6	Special prizes	3	0 0
Rates, taxes, and insurances	128	3 3	Balance, 31st December, 1922	1,375	4 7
Repairs and maintenance	126	3 3		<hr/>	
Hostels Account	192	0 1		£10,139	1 11
	<hr/>			<hr/>	
	£10,139	1 11		£10,139	1 11
	<hr/>			<hr/>	

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Rents paid in advance	156	3 11	Rents	141	1 9
Public Trustee (loan)	9,995	15 6	Secondary-reserves rents	105	2 10
Interest on loans	275	0 0	Lower-department fees	24	0 0
Sundry creditors, Boys' School	185	15 1	Boarding fees	113	7 11
Sundry creditors, Girls' School	33	17 1	Advances to boarders	276	19 8
Strandon shelters	277	8 7	Fees	25	9 6
Bequests	75	0 0	Salaries due from Government	173	19 7
Contractors' deposits	10	0 0	Investments	200	0 0
	<hr/>		Balance, current account	889	2 10
	£11,009	0 2		<hr/>	
	<hr/>			£1,949	4 1
	<hr/>			<hr/>	

WANGANUI GIRLS' COLLEGE BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
Balance, 31st December, 1921	£	s. d.	Proportion of office salaries	£	s. d.
..	2,041	0 8	..	25	0 0
Current income from reserves vested in Board	..	951 11 3	Proportion of office expenses	..	15 0 0
Revenue from secondary-education reserves	..	334 12 5	Miscellaneous and additional office salaries and expenses, 1920-21	..	40 0 0
			Transfers to—		
			New Building Account	..	225 4 10
			General Account—		
			For repairs to buildings	..	119 1 4
			For rates and fire insurance	..	76 14 2
			Balance net income from endowments, 1920	..	331 2 4
			For salaries, &c.	..	1,129 12 9
			Balance, 31st December, 1922	..	1,365 8 11
	£3,327	4 4		£3,327	4 4
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Interest (Alexander bequest, part)	..	60 0 0	Balance, 31st December, 1921	..	935 0 10
Rent (new site)	..	8 10 0	Furniture for school (blackboards)	..	21 12 6
Transfer from Endowments Income Account	..	225 4 10	Interest on loans for new site	..	212 2 4
Balance, 31st December, 1922	..	875 0 10			
	£1,168	15 8		£1,168	15 8
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
Balance, 31st December, 1921	..	214 11 4	Teachers' salaries and allowances	..	381 13 4
School fees	..	497 0 11	Incidental expenses	..	158 19 2
Stationery fees	..	28 7 6	Balance, 31st December, 1922	..	310 0 4
Transfer from Secondary Department General Account	..				
Incidental expenses (balance apportionments, 1920-21)	..	110 13 1			
	£850	12 10		£850	12 10
HOSTELS ACCOUNT :—			HOSTELS ACCOUNT :—		
Balance, 31st December, 1921	..	3,462 15 6	Proportion of office expenses	..	76 12 6
Boarding fees	..	4,615 0 0	Provisions	..	1,775 4 4
Refunds of advances to boarders	..	2,129 8 3	Fuel, light, &c.	..	429 14 8
Proceeds from sale of books, &c., to boarders	..	50 8 9	Wages of matron and staff	..	1,112 18 9
Sundry refunds	..	9 4 4	Furniture, utensils, &c.	..	123 19 4
Sale of hostel furniture	..	80 15 10	Repairs to buildings	..	369 15 11
Insurance fees, boarders' effects	..	9 17 6	Insurance, rates, interest, &c.	..	34 8 6
			Advances to boarders	..	1,251 0 2
			Rent, temporary premises	..	104 0 0
			Hostel expenses, advances	..	30 0 0
			Books, £49 10s. 11d.; stationery and advertising, £2 11s. 8d.	..	52 2 7
			Insurance, boarders' effects	..	9 15 2
			Sundry refunds	..	95 8 8
			Balance, 31st December, 1922	..	4,892 9 7
	£10,357	10 2		£10,357	10 2
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Government payment for salaries of teachers	..	2,429 9 11	Balance, 31st December, 1921	..	3,972 14 0
Government payment for incidental expenses	..	581 5 0	Teachers' salaries and allowances	..	3,043 3 8
Voluntary contributions for school prizes	..	67 10 1	Incidental expenses	..	1,058 2 5
Refund from pupils, &c.	..	3 4 2	Maintenance classes for manual instruction	..	106 13 9
School fees	..	338 0 0	Maintenance of buildings	..	119 1 4
Sundry fees, music, &c.	..	1,479 11 10	Rates, taxes, and insurance	..	76 14 2
Rents of Assembly Hall, &c.	..	4 10 0	Music department	..	893 18 1
Miscellaneous	..	1 8 6	Part-time teachers	..	190 6 8
Interest (Alexander bequest, part)	..	30 0 0	Refund fees and pew rents	..	77 19 4
Contractors' deposits	..	40 2 0	Maintenance of equipment	..	44 10 3
Transfer from Endowments Income Account—			Miscellaneous	..	7 1 2
For repairs, rates, and insurance	..	195 15 6	School prizes	..	58 19 10
For teachers' salaries	..	1,129 12 9	Transfer to Lower Department Account, for incidental expenses	..	110 13 1
Additional office salaries and expenses	..	40 0 0			
Balance net income from endowments, 1920	..	331 2 4			
Balance, 31st December, 1922	..	3,088 5 8			
	£9,759	17 9		£9,759	17 9

PALMERSTON NORTH HIGH SCHOOL BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922—*continued.*

<i>Receipts—continued.</i>			<i>Payments—continued.</i>		
SECONDARY DEPARTMENT GENERAL AC- COUNT:—	£	s. d.	SECONDARY DEPARTMENT GENERAL AC- COUNT:—	£	s. d.
Balance, 31st December, 1921 ..	394	7 7	Teachers' salaries and allowances ..	6,930	8 9
Government payment for salaries of teachers	5,820	11 0	Incidental expenses	1,101	2 5
Government payment for incidental ex- penses	1,107	10 0	Maintenance (including material) of classes for manual instruction ..	89	13 1
Government capitation for classes for manual instruction	101	2 0	Maintenance of buildings	210	16 0
School fees	542	0 0	Rates, taxes, and insurance	78	5 5
Voluntary contributions for general purposes	21	7 6	Interest on overdraft incurred on this account	25	3 0
Government grant, class material, Girls' High School	23	17 6	Fencing, Boys' High School	37	2 0
Returned Soldiers' Association subsidy ..	10	0 0	Levelling ground , Girls' High School ..	23	0 0
Collingwood Scholarship	6	6 0	Balance, 31st December, 1922 ..	74	17 7
Sundry receipts	43	8 5			
Transfers from Endowments Account—					
Repairs, £210 16s.; insurance, £78 5s. 5d.	289	1 5			
Salaries	160	14 10			
Fencing, Boys' High School, £27 2s.; levelling, Girls' High School, £23 ..	50	2 0			
	<u>£8,570</u>	<u>8 3</u>		<u>£8,570</u>	<u>8 3</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
	£	s. d.		£	s. d.
Hostels Account	82	11 3	Government grants—		
Memorial library	46	16 0	Technical School class-room	20	3 0
Technical School class-room	40	6 0	Memorial library	22	2 6
Sites, unpaid purchase-money	2,300	0 0	Library Account, from Old Boys' Asso- ciation	28	16 0
Sundry creditors	34	11 6	Hostels Account—		
Secondary General Account—			Boarding fees	123	18 0
Sundry accounts	49	16 1	Advances to boarders	119	15 10
Overdraft at bank	1,128	1 7	Technical Instruction Account	407	0 0
			Secondary General Account—		
			Fees	12	0 0
			Salaries due from Department	560	6 8
			Reserves revenue	39	13 5
			Manual and science capitation	123	2 6
			Investments	400	0 0
			Fixed deposit	150	0 0
	<u>£3,682</u>	<u>2 5</u>		<u>£2,006</u>	<u>17 11</u>

GISBORNE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Current income from reserves vested in Board	4,635	18 4	Proportion of office expenses and salaries	38	6 8
Revenue from secondary-education reserves	260	10 2	Transfers to—		
			General Account, for repairs to buildings and salaries	2,455	18 6
			Buildings and Sites—Instalments and interest, £977 15s.; balance from last year, £169 13s. 10d.	1,147	8 10
			Balance, 31st December, 1922	1,254	14 6
	<u>£4,896</u>	<u>8 6</u>		<u>£4,896</u>	<u>8 6</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Transfer from Endowments Income Account	1,147	8 10	Balance, 31st December, 1921	169	3 10
Balance, 31st December, 1922	9	0 0	Tennis-courts	9	0 0
			Principal of loans repaid	556	15 0
	<u>£1,156</u>	<u>8 9</u>	Interest on loans for buildings	421	0 0
				<u>£1,156</u>	<u>8 9</u>
LOWER DEPARTMENT ACCOUNT:—			LOWER DEPARTMENT ACCOUNT:—		
Balance, 31st December, 1921	750	14 5	Teachers' salaries and allowances	305	0 0
School fees	604	10 0	Incidental expenses	69	14 3
			Maintenance of buildings and furniture	5	5 10
			Rates, insurance, &c.	9	2 2
			Balance, 31st December, 1922	966	2 2
	<u>£1,355</u>	<u>4 5</u>		<u>£1,355</u>	<u>4 5</u>
HOSTELS ACCOUNT:—			HOSTELS ACCOUNT:—		
Boarding fees	4,171	3 9	Balance, 31st December, 1921	989	7 6
Receipts from other sources	811	14 8	Proportion of office expenses	38	6 11
Refund of wages, Girls' hostel	2	0 0	Provisions	1,472	12 4
Balance, 31st December, 1922	719	7 0	Fuel, light, &c.	380	10 1
			Salaries of teachers for supervision	200	0 0
			Wages of matron and staff	1,181	11 9
			Furniture, utensils, &c. (painting hostel, £60)	191	13 2
			Repairs to buildings	146	10 1
			Insurance, rates, interest, &c.	146	16 9
			Advances to boarders	891	2 9
			Other expenses	68	14 1
			Balance, 31st December, 1922	4,717	17 11
	<u>£5,707</u>	<u>5 5</u>		<u>£5,707</u>	<u>5 5</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Government payment for salaries of teachers	1,734	12 6	Balance, 31st December, 1921	9	12 10
Government payment for incidental expenses	862	10 0	Teachers' salaries and allowances	4,660	0 6
Government capitation for classes for manual instruction	37	18 8	Incidental expenses	546	7 11
School fees	547	10 0	Maintenance (including material) of classes for manual instruction	127	15 8
Education Board, Napier—Refund	15	0 0	Maintenance of buildings and furniture	42	6 7
Interest on war bond	2	10 0	Rates and taxes (rates, £26 16s. 1d.; insurance, buildings, £25 11s. 7d.; other insurance, £20 9s. 11d.)	72	17 7
Levy, science classes	41	0 0	Interest on overdraft incurred on this account	19	18 6
Transfer from Endowments Income Account	2,455	18 6	Rhinesmith prize	4	19 6
			Balance, 31st December, 1922	213	0 7
	<u>£5,696</u>	<u>19 8</u>		<u>£5,696</u>	<u>19 8</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Rent in advance	17	10 0	Rents (endowments and reserves)	128	0 6
Sites, unpaid purchase-money	1,200	0 0	Rent, Section 170, grazing	11	16 9
Government Life Insurance Department	1,905	15 0	Capitation, science and handwork	46	6 0
Private loan	3,750	0 0	Lower-department fees due	17	10 0
Hostels Account—			Boarding fees due	265	10 0
Mr. Foote (rectory)	200	0 0	Advances to boarders	104	4 3
Current accounts	100	4 8	Secondary-school fees	28	0 0
Credits, boarding fees	1	0 0	Salaries due from Department	28	4 7
Credits, incidental expenses, boarders	0	12 0	Balance, current account	1,705	10 3
Incidental expenses, boarders	1	17 1			
Bill of contract	69	0 0			
Secondary-school Account—Current accounts	9	0 5			
Rent of office	2	17 0			
	<u>£7,257</u>	<u>16 2</u>		<u>£2,288</u>	<u>16 4</u>

NAPIER HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Payments.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
ENDOWMENTS INCOME ACCOUNT:—									
Current income from reserves vested in Board		331	7	6	Proportion of office salaries		7	4	0
Revenue from secondary-education reserves	1,264	1	10		Proportion of office expenses		2	8	7
Interest from moneys derived from endowments	54	0	0		Legal expenses, £29 5s. 5d.; fencing, £56 13s. 10d.; rates, £9 12s. 4d.; poisoning, £6; valuation fees, £4 14s. 6d.		106	6	1
					Transfers to—				
					General Account—				
					For repairs to buildings		903	5	5
					For salaries		416	0	4
					Buildings and Sites Account		214	4	11
							<u>£1,649</u>	<u>9</u>	<u>4</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—									
Transfers from—					Rents of school-site		197	7	4
Endowments Account	214	4	11		Additions, alterations, &c.—				
Secondary Department General Account	289	6	2		School		16	0	0
					Hostel		102	13	6
					Furniture, equipment—School		123	16	7
					Miscellaneous expenditure on new site, rates, clearing, survey, &c... .. .		63	13	8
							<u>£503</u>	<u>11</u>	<u>1</u>
LOWER DEPARTMENT ACCOUNT:—									
Balance, 31st December, 1921	716	8	6		Teachers' salaries and allowances		897	11	8
School fees	1,240	3	0		Incidental expenses		228	17	0
Refund, superannuation	2	10	0		Maintenance of buildings		11	5	0
					Transfers on deposit		700	0	0
					Miscellaneous		10	0	0
					Balance, 31st December, 1922		111	7	10
							<u>£1,959</u>	<u>1</u>	<u>6</u>
HOSTELS ACCOUNT:—									
Boarding fees	5,860	14	6		Balance, 31st December, 1921		23	5	1
Refund of advances to boarders	761	11	1		Proportion of office expenses		321	11	11
Refunds	23	8	8		Provisions		2,374	13	2
					Fuel, light, &c.		417	6	10
					Wages of matron and staff		1,514	13	7
					Furniture, utensils, &c.		91	18	7
					Repairs to buildings		134	0	1
					Advances to boarders		858	11	3
					Janitor's wages, cleaning, &c.		131	18	1
					Insurance		81	1	8
					Transfers on deposit		400	0	0
					Other expenses		96	12	8
					Balance, 31st December, 1922		204	1	4
							<u>£6,649</u>	<u>14</u>	<u>3</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—									
Balance, 31st December, 1921	438	2	4		Teachers' salaries and allowances		6,202	3	5
Government payment for salaries of teachers	5,420	16	5		Incidental expenses		916	8	8
Government payment for incidental expenses	987	10	0		Maintenance of classes for manual instruction		175	6	8
Government capitation for classes for manual instruction	107	13	0		Transfers on deposit		1,502	18	0
School fees	420	17	4		Maintenance of buildings		903	5	5
Voluntary contributions for general purposes (not new buildings)	88	16	0		Water		12	4	1
Rents of reserves	1,082	10	0		Miscellaneous		121	7	1
Fees, stationery, games, &c.	1,537	15	7		Magazine, £99 10s. 9d.; contractors' deposits, £50		149	10	9
Interest	5	16	8		Stationery, games, &c.		1,318	0	11
Sales of badges	24	18	0		Transfers to Buildings and Sites Account		289	6	2
Donations	69	2	4		Balance, 31st December, 1922		19	12	7
Sundry receipts	27	0	4						
Contractors' deposits	50	0	0						
Superannuation	30	0	0						
Transfers from Endowments Account—									
For maintenance, &c.	903	5	5						
Salaries	416	0	4						
							<u>£11,610</u>	<u>3</u>	<u>9</u>

NAPIER HIGH SCHOOLS BOARD—continued.

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s.	d.	<i>Amounts due to Board.</i>	£	s.	d.
Hostel Account—Sundry creditors ..	5	1	1	Rents accrued	247	19	8
Reserves revenue available for salaries, 1923	416	0	4	Interest accrued	71	4	3
Miscellaneous fees, &c.	234	15	8	Miscellaneous	52	16	8
Boys' Improvements Account	257	12	2	Girls' Magazine Account	18	17	6
Girls' Voluntary Contributions Account ..	165	2	6	Rents	12	10	0
Sundry creditors—Schools	13	17	2	Lower-department fees	33	6	8
				Boarding fees	208	12	3
				Advances to boarders	169	15	1
				Secondary General Account—			
				Fees	20	2	8
				Salaries due from Department	255	0	10
				Material, manual classes	114	13	8
				Post Office Savings-bank	1,302	18	0
				Investments	2,857	0	0
				Fixed deposits	1,300	0	0
				Cash on hand	335	1	9
	<u>£1,092</u>	<u>8</u>	<u>11</u>		<u>£6,999</u>	<u>19</u>	<u>0</u>

DANNEVIRKE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
ENDOWMENTS INCOME ACCOUNT:—				ENDOWMENTS INCOME ACCOUNT:—			
Revenue from secondary-education re-				Transfers to—			
serves	369	3	1	New Building Account	182	2	5
				General Account, for repairs to build-			
				ings	187	0	8
	<u>£369</u>	<u>3</u>	<u>1</u>		<u>£369</u>	<u>3</u>	<u>1</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—				BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Transfer from Endowments Account ..	182	2	5	Balance, 31st December, 1921 ..	57	2	5
Balance, 31st December, 1922	14	0	0	Part purchase-money on King Street pro-			
				perty	125	0	0
	<u>£196</u>	<u>2</u>	<u>5</u>	Interest on loan for buildings and site ..	14	0	0
					<u>£196</u>	<u>2</u>	<u>5</u>
TECHNICAL INSTRUCTION ACCOUNT:—				TECHNICAL INSTRUCTION ACCOUNT:—			
Balance, 31st December, 1921	1	15	0	Balance, 31st December, 1922	1	15	0
	<u>£1</u>	<u>15</u>	<u>0</u>		<u>£1</u>	<u>15</u>	<u>0</u>
SECONDARY DEPARTMENT GENERAL AC-				SECONDARY DEPARTMENT GENERAL AC-			
COUNT:—				COUNT:—			
Government payment for salaries of				Balance, 31st December, 1921	133	18	4
teachers	1,885	7	4	Teachers' salaries and allowances	2,113	5	4
Government payment for incidental ex-				Incidental expenses	271	12	11
penses	345	0	0	Maintenance of buildings	208	9	8
Government capitation for classes for				Interest on overdraft incurred on this			
manual instruction	23	18	8	account	9	1	9
School fees	61	0	0	Rates, taxes, and insurance	39	4	9
Rent of King Street property	21	0	0	Telephone (rectory)	3	10	0
Architect's fees	48	0	0	Architect's fees	48	0	0
Balance, salaries and incidentals for 1921	158	15	0				
Transfers from endowments	187	0	8				
Balance, 31st December, 1922	97	1	1				
	<u>£2,827</u>	<u>2</u>	<u>9</u>		<u>£2,827</u>	<u>2</u>	<u>9</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s.	d.	<i>Amounts due to Board.</i>	£	s.	d.
Unpaid purchase-money for sites, &c. ..	75	0	0	Capitation, science, and handwork	31	7	0
Bank overdraft	109	6	1	Salaries due from Government	171	16	8
	<u>£184</u>	<u>6</u>	<u>1</u>		<u>£203</u>	<u>3</u>	<u>8</u>

WELLINGTON COLLEGE AND GIRLS' HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—	£	s.	d.	ENDOWMENTS INCOME ACCOUNT:—	£	s.	d.
Current income from reserves vested in Board	9,358	18	5	Proportion of office salaries	208	14	7
Revenue from secondary-education reserves	2,037	15	11	Proportion of office expenses	44	0	0
Interest on moneys derived from endowments	79	11	2	Repairs, insurance, rates, &c.	915	4	0
				Transfers to General Account—			
				For repairs to buildings	1,115	5	0
				For salaries, &c.	5,300	15	6
				Balance, 31st December, 1922	3,892	6	5
	<u>£11,476</u>	<u>5</u>	<u>6</u>		<u>£11,476</u>	<u>5</u>	<u>6</u>
ENDOWMENTS CAPITAL ACCOUNT:—				ENDOWMENTS CAPITAL ACCOUNT:—			
Moneys derived from sale of endowments	260	16	8	Balance, 31st December, 1922	260	16	8
	<u>£260</u>	<u>16</u>	<u>8</u>		<u>£260</u>	<u>16</u>	<u>8</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—				BUILDINGS AND SITES CAPITAL ACCOUNT:—			
Additional accommodation, Girls' College	1,123	1	10	Balance, 31st December, 1921	698	16	6
New Girls' College site	2,064	3	6	Fence, Brook Street property	8	10	3
Apparatus	187	13	0	Additional accommodation, Wellington			
Desks	132	0	0	Girls' College	1,123	1	10
Sale of bricks	7	0	0	Path, Girls' College	12	0	0
Balance, 31st December, 1922	1,376	14	7	Sampson's property	20	18	11
				Apparatus	578	1	11
				New Girls' College site	2,064	3	6
				Interest on loans for buildings	385	0	6
	<u>£4,890</u>	<u>12</u>	<u>11</u>		<u>£4,890</u>	<u>12</u>	<u>11</u>
LOWER DEPARTMENT ACCOUNT:—				LOWER DEPARTMENT ACCOUNT:—			
Balance, 31st December, 1922	1,784	8	3	Balance, 31st December, 1921	1,372	17	1
	<u>£1,784</u>	<u>8</u>	<u>3</u>	Rent of buildings	411	11	2
					<u>£1,784</u>	<u>8</u>	<u>3</u>
HOSTELS ACCOUNT:—				HOSTELS ACCOUNT:—			
Boarding fees	5,147	0	9	Balance, 31st December, 1921	2,061	15	8
Refunds of advances to boarders	1,307	7	6	Salaries and wages	1,490	4	1
Balance, 31st December, 1922	1,605	6	3	Furniture, utensils, &c.	384	9	6
				Insurance, rates, &c.	21	16	1
				Proportion of office expenses	300	0	0
				Provisions	1,956	7	3
				Fuel, light, &c.	440	15	6
				Repairs to buildings, £69 14s. 11d.;			
				furniture, £15 0s. 11d.	84	15	10
				Grounds	53	14	6
				Printing and stationery	4	11	5
				Advances to boarders	1,171	16	8
				Other expenses	80	3	9
				Feed	29	4	3
	<u>£8,059</u>	<u>14</u>	<u>6</u>		<u>£8,059</u>	<u>14</u>	<u>6</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—				SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Government payment for salaries of teachers	14,442	11	8	Balance, 31st December, 1921	1,307	19	3
Government payment for incidental expenses	3,778	10	3	Teachers' salaries and allowances	20,782	12	2
Government capitation for classes for manual instruction	360	19	6	Incidental expenses	2,920	13	8
School fees	1,043	5	1	Maintenance (including material) of			
War bursaries	43	15	0	classes for manual instruction	88	10	6
Voluntary contributions for general purposes	1	0	0	Maintenance of buildings	1,115	5	0
Shorthand fees	13	0	0	Interest on overdraft	212	10	3
Government grant for Sydney Street Schoolroom	57	10	0	Grant to library	46	10	2
Transfer from Endowments Income Account	6,416	0	5	Shorthand fees	12	0	0
Balance, 31st December, 1922	375	14	1	War bursaries	46	5	0
	<u>£26,532</u>	<u>6</u>	<u>0</u>		<u>£26,532</u>	<u>6</u>	<u>0</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

[Figures not available.]

MARLBOROUGH HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—		£	s. d.	ENDOWMENTS INCOME ACCOUNT:—		£	s. d.
Revenue from secondary-education reserves	88	11	2	Transfer to General Account, for repairs to buildings	488	11	2
Statutory grant in lieu of endowments ..	400	0	0				
	<u>£488</u>	<u>11</u>	<u>2</u>		<u>£488</u>	<u>11</u>	<u>2</u>
BUILINGS AND SITES CAPITAL ACCOUNT:—				BUILINGS AND SITES CAPITAL ACCOUNT:—			
Balance, 31st December, 1922 ..	165	17	4	Extension of latrines	96	12	0
	<u>£165</u>	<u>17</u>	<u>4</u>	New furniture	69	5	4
					<u>£165</u>	<u>17</u>	<u>4</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—				SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Balance, 31st December, 1921 (including Post Office Savings-bank)	158	5	8	Teachers' salaries and allowances ..	2,829	14	10
Government payment for salaries of teachers	2,665	6	4	Incidental expenses	429	9	3
Government payment for incidental expenses	480	0	0	Maintenance (including material) of classes for manual instruction	4	8	3
Government capitation for classes for manual instruction	34	13	3	Maintenance of buildings	103	7	5
School fees	134	11	6	Rates, taxes, and insurance	28	5	2
Interest on Post Office Savings-bank Account	0	14	5	Interest on overdraft	0	11	0
Interest on Young Scholarship bequest ..	5	0	0	Building contractor's deposit	27	1	0
Building contractor's deposit	27	1	0	Transfer to new buildings	165	17	4
Transfer from Endowments Income Account	488	11	2	Balance, 31st December, 1922	405	9	1
	<u>£3,994</u>	<u>3</u>	<u>4</u>		<u>£3,994</u>	<u>3</u>	<u>4</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Nosworthy bequest for Wrigley Scholarship		£	s. d.	Technical Instruction Account		£	s. d.
Young Scholarship bequest	500	0	0	Salaries due from Government	45	12	0
	200	0	0	Investments (Young bequest)	200	0	0
	<u>£700</u>	<u>0</u>	<u>0</u>	Balance, current account	386	6	2
				Cash in Post Office Savings-bank	19	2	11
					<u>£687</u>	<u>12</u>	<u>1</u>

NELSON COLLEGE BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—		£	s. d.	ENDOWMENTS INCOME ACCOUNT:—		£	s. d.
Current income from reserves vested in Board	1,064	10	0	Proportion of office salaries	41	1	0
Revenue from secondary-education reserves	366	6	1	Proportion of office expenses	93	14	3
				Proportion of travelling - expenses of Board members	10	0	0
	<u>£1,430</u>	<u>16</u>	<u>1</u>	Law-costs, £1 ls.; rates, £13 16s. 10d.	14	17	10
				Transfers to—			
				New Building Account	443	11	2
				General Account, for repairs to buildings	475	1	10
				General Hostels Account	120	0	0
				Secondary department	232	10	0
	<u>£1,430</u>	<u>16</u>	<u>1</u>		<u>£1,430</u>	<u>16</u>	<u>1</u>

NELSON COLLEGE BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922—*continued.*

<i>Receipts—continued.</i>			<i>Payments—continued.</i>		
ENDOWMENTS CAPITAL ACCOUNT:—	£	s. d.	ENDOWMENTS CAPITAL ACCOUNT:—	£	s. d.
Balance, 31st December, 1921 ..	2,173	10 0	Balance, 31st December, 1922 ..	2,260	8 4
Interest	86	18 4			
	<u>£2,260</u>	<u>8 4</u>		<u>£2,260</u>	<u>8 4</u>
 BUILDINGS AND SITES CAPITAL ACCOUNT:—			 BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Transfer from Endowment Income Account	443	11 2	Balance, 31st December, 1921 ..	324	6 7
Secondary Department General Account	2,038	7 8	Purchase of sites (schools and hostel) ..	1,730	0 0
			Furniture	308	7 8
			Sanitary block	103	2 6
			Balance, 31st December, 1922 ..	16	2 1
	<u>£2,481</u>	<u>18 10</u>		<u>£2,481</u>	<u>18 10</u>
 LOWER DEPARTMENT ACCOUNT:—			 LOWER DEPARTMENT ACCOUNT:—		
Balance, 31st December, 1921 ..	45	17 6	Teachers' salaries and allowances ..	715	0 0
School fees	1,099	15 0	Incidental expenses	258	9 10
			Balance, 31st December, 1922 ..	172	2 8
	<u>£1,145</u>	<u>12 6</u>		<u>£1,145</u>	<u>12 6</u>
 HOSTELS ACCOUNT:—			 HOSTELS ACCOUNT:—		
Boarding fees	9,965	6 2	Balance, 31st December, 1921 ..	280	16 4
Refunds of advances to boarders ..	1,113	7 3	Provisions	4,767	1 7
Refund	0	6 9	Fuel, light, &c.	718	1 0
Transfer from Endowments Income Account	120	0 0	Wages of matron and staff	2,390	10 6
			Furniture, utensils, &c.	783	3 8
			Repairs to buildings	475	1 10
			Insurance, rates, &c.	79	16 6
			Advances to boarders	1,291	2 5
			Interest on loans for furniture, &c. ..	232	10 0
			Other expenses	45	0 4
			Balance, 31st December, 1922 ..	135	16 0
	<u>£11,199</u>	<u>0 2</u>		<u>£11,199</u>	<u>0 2</u>
 SECONDARY DEPARTMENT GENERAL ACCOUNT:—			 SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1921 ..	464	2 8	Teachers' salaries and allowances ..	7,744	8 8
Government payment for salaries of teachers	6,366	4 5	Incidental expenses	1,347	2 9
Government payment for incidental expenses	1,297	10 9	Material for classes for manual and science instruction	443	0 7
Government capitation for manual and science instruction	135	15 3	Scholarships and bursaries	155	11 3
School fees	955	9 2	Maintenance of buildings	475	1 10
Grant for material for classes, manual instruction	167	15 8	Rates, taxes, and insurance	59	2 4
Desks	66	15 0	Cadets	10	0 0
Interest	220	18 6	Interest, mortgage	120	0 0
Chaytor Scholarship	20	0 0	Transfer to Buildings and Sites Capital Account	2,038	7 8
Grant for cadets	10	0 0			
Transfers from Endowment Income Account—					
For repairs	475	1 10			
Interest	232	10 0			
Balance, 31st December, 1922 ..	1,980	12 7			
	<u>£12,392</u>	<u>15 1</u>		<u>£12,392</u>	<u>15 1</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Sites, unpaid purchase-money	3,770	0 0	Rents accrued	537	7 4
Library Account	2,260	8 4	Interest accrued	12	2 6
Principal of loans	4,000	0 0	Lower-department fees	51	0 0
Governors' fees	100	0 0	Boarding fees	831	4 2
Scholarship Endowment Account ..	2,875	0 0	Advances to boarders	614	12 0
Bank overdraft	1,791	5 4	Secondary fees	100	15 0
			Investments	2,950	0 0
			Fixed deposits	2,260	8 4
			Cash, Post Office Savings-bank ..	134	13 6
	<u>£14,796</u>	<u>13 8</u>		<u>£7,492</u>	<u>2 10</u>

HOKITIKA HIGH SCHOOL BOARD.

[High School not in operation.]

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Balance, 31st December, 1921 ..	1,710	3 2	Proportion of office salaries ..	25	0 0
Current income from reserves vested in Board	160	7 6	Proportion of office expenses ..	3	15 6
Revenue from secondary-education reserves	264	1 10	Subsidy to Education Board ..	50	0 0
Interest on moneys derived from endowments	69	2 0	Transfers to General Account—		
			Repairs to Government House ..	33	0 0
			Rates and insurance	30	5 8
			Balance, 31st December, 1922 ..	2,064	13 4
	<u>£2,203</u>	<u>14 6</u>		<u>£2,203</u>	<u>14 6</u>

GREYMOUTH HIGH SCHOOL BOARD.

[Not in operation; returns not available.]

RANGIORA HIGH SCHOOL BOARD.

[Returns not available.]

CHRIST'S COLLEGE GRAMMAR SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Balance, 31st December, 1921 ..	8	15 0	Proportion of office salaries and office expenses	137	4 0
Current income from reserves vested in Board	3,029	8 3	General estate expenses	183	19 2
Sundry creditors	7	10 0	Transfers to—		
			Reserves Fund	200	0 0
			School Account	2,524	10 1
	<u>£3,045</u>	<u>13 3</u>		<u>£3,045</u>	<u>13 3</u>
HOSTELS ACCOUNT:—			HOSTELS ACCOUNT:—		
Balance, 31st December, 1921 ..	310	15 1	Proportion of office expenses	267	5 6
Boarding fees	11,407	3 0	Provisions	4,363	2 9
			Fuel, light, &c.	667	13 6
			Salaries and wages	2,401	12 5
			Furniture, utensils, &c.	720	6 2
			Laundry, dining-room	24	15 11
			Water	22	10 0
			Telephones	47	11 6
			Isolation ward	43	19 7
			Transfer to School General Account ..	3,100	17 7
			Other expenses	58	3 2
	<u>£11,717</u>	<u>18 1</u>		<u>£11,717</u>	<u>18 1</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1921 ..	131	19 6	Teachers' salaries and allowances ..	8,084	7 3
School fees	8,765	14 10	Incidental expenses	2,080	16 0
Interest and rents	36	0 6	Scholarships and bursaries	1,170	0 0
Subscription to Games Fund	508	5 9	Maintenance of buildings	525	7 8
Scholarship trust funds	1,170	0 0	Insurance	179	1 9
Balance, disbursements	211	3 5	Rent	1,061	16 5
Sundry accounts	266	18 10	Board's contributions to pensions ..	395	3 9
Transfers from—			Removal of library and master's house, and reinstatement of both	1,243	4 9
Boarding Account	3,100	17 7	Material for classes for manual and science instruction	20	3 3
Sundry estate accounts	2,724	10 1	Transfers to—		
			Chapel Account	52	7 7
			Buildings Account	2,103	2 1
	<u>£16,915</u>	<u>10 6</u>		<u>£16,915</u>	<u>10 6</u>

CHRISTCHURCH BOYS' HIGH SCHOOL (CANTERBURY COLLEGE BOARD).

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Current income from reserves vested in Board	6,619	16 10	Proportion of office salaries and expenses, and proportion of travelling-expenses of Board members	228	4 2
Interest on moneys derived from endowments	126	17 1	Expenses connected with endowments, £59 7s. 7d.; share of cost of inspection of reserves, £222 16s. 11d.	£282	4 6
			Transfers to other accounts—		
			New Buildings Account	2,764	19 11
			General Account—		
			For repairs to buildings	237	19 5
			For salaries	3,220	5 11
			For approved technical apparatus	13	0 0
	<u>£6,746</u>	<u>13 11</u>		<u>£6,746</u>	<u>13 11</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Rent (Opawa School site)	117	3 9	Balance, 31st December, 1921	9,182	8 5
Interest on Buildings Sinking Fund	64	17 3	Purchase of site (legal expenses)	26	16 0
Transfer from Endowments Income Account (part purchase-money, Riccarton site)	999	1 3	Interest on loans for buildings and sites	1,765	18 8
Interest	1,765	18 8			
Balance, 31st December, 1922	8,028	2 2			
	<u>£10,975</u>	<u>3 1</u>		<u>£10,975</u>	<u>3 1</u>
HOSTELS ACCOUNT:—	£	s. d.	HOSTELS ACCOUNT:—		
Boarding fees	1,446	10 0	Balance, 31st December, 1921	963	12 5
Sales of vegetables	9	3 0	Proportion of office expenses	88	13 8
Balance, 31st December, 1922	1,364	11 5	Provisions	606	10 11
			Fuel, light, &c.	174	14 7
			Salaries and wages	723	7 11
			Furniture, utensils, &c.	33	14 4
			Repairs to buildings	129	17 5
			Insurance, rates, &c.	22	19 11
			Interest	66	15 5
			Other expenses	9	17 10
	<u>£2,820</u>	<u>4 5</u>		<u>£2,820</u>	<u>4 5</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Balance, 31st December, 1921	2,522	9 7	Teachers' salaries and allowances	7,647	8 7
Government payment for salaries of teachers	1,673	10 9	Incidental expenses	1,508	13 11
Government capitation for classes for manual instruction	162	15 6	Maintenance of classes for manual instruction	263	16 9
Government payment for incidental expenses	1,345	0 0	Maintenance of buildings	135	12 11
School fees	324	10 0	Insurance	23	6 6
Government payment for technical apparatus	40	0 0	Rent of additional playground	79	0 0
Sale of material (technical class)	26	15 6			
Riccarton site—Adjustment of stock, sale of potatoes, &c.	91	12 0			
Transfers from Endowments Income Account—					
For approved technical apparatus	13	0 0			
For maintenance of buildings	237	19 5			
For salaries	3,220	5 11			
	<u>£9,657</u>	<u>18 8</u>		<u>£9,657</u>	<u>18 8</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<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	1,607	19 4
Hostels Account—Sundry creditors	13,000	0 0	Technical capitation	19	0 0
Bank overdraft	48	16 5	Secondary-school fees	134	12 5
	9,392	13 7	Salaries due from Department	16	0 0
				198	10 9
	<u>£28,441</u>	<u>10 0</u>			
				<u>£1,976</u>	<u>2 6</u>

CHRISTCHURCH GIRLS' HIGH SCHOOL (CANTERBURY COLLEGE BOARD).

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT :—	£	s.	d.	ENDOWMENTS INCOME ACCOUNT :—	£	s.	d.
Current income from reserves vested in Board	679	16	8	Proportion of office salaries and expenses, and proportion of travelling-expenses of Board members	13	0	3
Revenue from secondary-education reserves	12	1	6	Share of cost of inspection of reserves ..	16	1	9
				Transfers to other accounts—			
				New Buildings Account	492	3	11
				General Account—			
				For repairs to buildings	136	2	3
				For approved technical apparatus ..	34	10	0
	£691	18	2		£691	18	2
BUILDINGS AND SITES CAPITAL ACCOUNT :—				BUILDINGS AND SITES CAPITAL ACCOUNT :—			
House-rent (Avonside site)	98	0	0	Balance, 31st December, 1921	245	12	11
Transfers from Endowments Income Account : Part repayment, State advance, £19 10s. ; balance of cost of structural alterations to hostel, £31 17s. 7d. ; part purchase-money for hostel, £36 ls. 10d.	492	3	11	Purchase of sites (legal expenses)	74	9	6
Erection of pent roof and hot-water service at hostel	86	16	0	Erection of pent roof at hostel	26	19	0
Interest	317	18	6	Additional hot-water service at hostel ..	59	17	0
Balance, 31st December, 1922	154	3	0	Principal of loans repaid	19	10	0
				Interest on loans for buildings and sites	317	18	6
	£744	6	11				
					£744	6	11
LOWER DEPARTMENT ACCOUNT :—				LOWER DEPARTMENT ACCOUNT :—			
Balance, 31st December, 1921	14	3	6	Teachers' salaries and allowances	200	0	0
School fees	264	10	0	Incidental expenses	56	3	2
				Balance, 31st December, 1922	22	10	4
	£278	13	6				
					£278	13	6
HOTELS ACCOUNT :—				HOTELS ACCOUNT :—			
Boarding fees	1,626	1	3	Balance, 31st December, 1921	1,994	18	0
Piano-practice fees	28	0	0	Proportion of office expenses	91	2	2
Balance, 31st December, 1922	2,012	11	0	Provisions	517	15	11
				Fuel, light, &c.	147	7	2
				Salaries and wages	592	19	4
				Furniture, utensils, &c.	57	7	9
				Repairs to buildings	38	6	9
				Insurance, rates, rent, &c.	48	8	9
				Interest	115	18	2
				Other expenses	40	0	9
				Salaries of teachers for supervision ..	22	7	6
	£3,666	12	3				
					£3,666	12	3
SECONDARY DEPARTMENT GENERAL ACCOUNT :—				SECONDARY DEPARTMENT GENERAL ACCOUNT :—			
Balance, 31st December, 1921	212	5	5	Teachers' salaries and allowances	6,305	0	7
Government payment for salaries of teachers	6,085	13	8	Incidental expenses	1,146	18	11
Government capitation for classes for manual instruction	166	7	10	Maintenance of classes for manual instruction	193	17	2
Government payment for incidental expenses	1,325	0	0	Maintenance of buildings (alterations and repairs)	110	13	0
School fees	298	10	0	Rates, taxes, and insurance	25	9	3
Proceeds from cookery class	165	3	4	Balance, 31st December, 1922	683	19	0
Proceeds from swimming class	7	10	0				
Interest	34	15	5				
Transfers from Endowments Income Account—							
Maintenance of buildings	136	2	3				
Approved technical apparatus	34	10	0				
	£8,465	17	11				
					£8,465	17	11

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
Buildings and sites, hostel	£	s.	d.	Boarding fees	£	s.	d.
Principal of loans, State advance	4,500	0	0	Technical capitation	65	0	0
Sundry creditors	630	4	0	Salaries from Department	164	19	8
Bank overdraft	45	13	9		2	5	10
	1,460	4	8				
	£6,636	2	5		£232	5	6

ASHBURTON HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>		<i>Payments.</i>	
ENDOWMENTS INCOME ACCOUNT :—			
Balance, 31st December, 1921 ..	£	s. d.	ENDOWMENTS INCOME ACCOUNT :—
Current income from reserves vested in Board	344	18 1	Proportion of office salaries
Transfer to General Account on account of 1921	897	7 0	Proportion of rates
Rates, reserves, from Treasury ..	295	19 2	Interest on overdraft
	7	8 4	Legal expenses
			Repayment of overdraft
			Transfers to—
			General Account, for repairs to buildings
			New Buildings Account
			Balance, 31st December, 1922
	<u>£1,545</u>	<u>12 7</u>	<u>£1,545</u>
			<u>12 7</u>
ENDOWMENTS CAPITAL ACCOUNT :—			
Moneys derived from sale of endowments	40	0 0	ENDOWMENTS CAPITAL ACCOUNT :—
			Balance, 31st December, 1922
	<u>£40</u>	<u>0 0</u>	
			<u>40 0 0</u>
			<u>0 0 0</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—			
Transfer from Endowments Income Account on account of 1921	472	16 8	BUILDINGS AND SITES CAPITAL ACCOUNT :—
In reduction of overdraft	250	0 0	Balance, 31st December, 1921
Balance, 31st December, 1922	6,027	2 9	Apparatus
	<u>£6,749</u>	<u>19 5</u>	<u>6,742</u>
			<u>17 2</u>
			<u>7 2 3</u>
			<u>19 5</u>
			<u>19 5</u>
LOWER DEPARTMENT ACCOUNT :—			
Balance, 31st December, 1921	69	13 9	LOWER DEPARTMENT ACCOUNT :—
Balance, 31st December, 1922	8	18 8	Balance, 31st December, 1921
			Teachers' salaries and allowances
			Transfer to refund, fees overpaid
	<u>£78</u>	<u>12 5</u>	
			<u>41 8 2</u>
			<u>36 0 0</u>
			<u>1 4 3</u>
			<u>12 5</u>
			<u>12 5</u>
HOSTELS ACCOUNT :—			
Balance, 31st December, 1921	36	8 11	HOSTELS ACCOUNT :—
Boarding fees	1,234	7 6	Proportion of office expenses
Refunds	1	6 9	Provisions
Balance, 31st December, 1922	45	2 1	Fuel, light, &c.
			Salaries and wages
			Repairs to buildings
			Insurance, rates, &c.
	<u>£1,317</u>	<u>5 3</u>	
			<u>20 0 0</u>
			<u>531 19 6</u>
			<u>147 6 8</u>
			<u>474 5 2</u>
			<u>128 7 5</u>
			<u>15 6 6</u>
			<u>1,317 5 3</u>
			<u>5 3</u>
			<u>5 3</u>
TECHNICAL INSTRUCTION ACCOUNT :—			
Balance, 31st December, 1921	56	7 6	TECHNICAL INSTRUCTION ACCOUNT :—
			Balance, 31st December, 1922
	<u>£56</u>	<u>7 6</u>	
			<u>56 7 6</u>
			<u>7 6</u>
			<u>7 6</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			
Balance, 31st December, 1921	358	5 7	SECONDARY DEPARTMENT GENERAL ACCOUNT :—
Government payment for salaries of teachers	2,562	2 4	Teachers' salaries and allowances
Government capitation for classes for manual instruction	64	5 4	Incidental expenses
Government payment for incidental expenses	442	10 0	Maintenance (including material) of classes for manual instruction
School fees	85	5 0	Scholarships and bursaries
Bursaries	64	0 4	Maintenance of buildings
Voluntary contributions for prizes	4	2 6	Rates, taxes, and insurance
Transfer from Endowments Income Account on account of 1921	168	0 7	Repayments to Treasury on account of Urquhart case
			Transfer to Endowment Income Account on account of 1921
			Balance, 31st December, 1922
	<u>£3,748</u>	<u>11 8</u>	
			<u>2,674 0 6</u>
			<u>302 19 6</u>
			<u>7 2 2</u>
			<u>35 0 0</u>
			<u>60 19 5</u>
			<u>58 3 10</u>
			<u>200 0 0</u>
			<u>295 19 2</u>
			<u>114 7 1</u>
			<u>11 8</u>
			<u>11 8</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	<i>£</i>	<i>s. d.</i>	<i>Amounts due to Board.</i>	<i>£</i>	<i>s. d.</i>
Hostels Account—Wages and sundry accounts	31	0 11	Rents	297	3 0
Urquhart case	200	0 0	Lower-department fees	5	1 9
Bank overdraft	5,750	0 0	Hostels Account—		
			Boarding fees	139	0 0
			Manual capitation	66	0 3
			Secondary-school fees	28	0 0
			Salaries due from Department	7	12 7
			Balance, current account	96	14 7
			Cash on hand	19	15 10
	<u>£5,981</u>	<u>0 11</u>		<u>£659</u>	<u>8 0</u>

TIMARU HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—	£	s. d.	ENDOWMENTS INCOME ACCOUNT :—	£	s. d.
Current income from reserves vested in Board	3,218	17 3	Proportion of office salaries	60	0 0
			Proportion of office expenses	33	0 0
			Proportion of travelling - expenses of Board members	14	18 5
			Costs, £4 5s. 3d. ; steward of reserves, £50 ; sundries, £11 3s. 6d.	65	8 9
			Transfers to—		
			New Buildings Account	1,963	0 2
			General Account, for rates and insurance	233	8 10
	<u>£3,218</u>	<u>17 3</u>		<u>£3,218</u>	<u>17 3</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Government subsidies on voluntary contributions for baths	150	0 0	Balance, 31st December, 1921	1,537	2 7
Voluntary contributions for new buildings, &c. (baths)	472	17 0	Apparatus	44	4 0
Transfers from—			Swimming-baths	622	17 0
Endowments Income Account	1,963	0 2	Alterations, cottage	145	10 0
General Account—Instalment for rector buildings	416	13 4	Covered-way, rectorry	50	0 0
Balance, 31st December, 1922	1,120	9 3	Extension, heating-system	69	10 0
	<u>£4,122</u>	<u>19 9</u>	Drainage	48	3 6
			Architect's fees	15	13 0
			Asphalting	121	16 5
			Desks, &c.	134	2 1
			Principal of loans repaid	728	15 10
			Interest on loans for buildings	605	5 4
				<u>£4,122</u>	<u>19 9</u>
LOWER DEPARTMENT ACCOUNT :—			LOWER DEPARTMENT ACCOUNT :—		
Balance, 1st January, 1922	130	2 0	Salaries	693	15 0
Tuition fees	945	13 4	Cleaning	25	0 0
Amount paid on account of rectorry additions	50	0 0	Printing and stationery	15	18 6
Balance, bank overdraft	21	11 2	Prizes	6	12 6
			Repairs	1	19 6
			Insurance	1	14 8
			Bank charge	0	10 0
			Furniture	7	10 0
			Fencing	21	10 0
			Rectorry additions	228	18 0
			Fuel, &c.	4	12 11
			Instalment on buildings	106	15 6
			Interest	32	9 11
	<u>£1,147</u>	<u>6 6</u>		<u>£1,147</u>	<u>6 6</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Balance, 31st December, 1921	357	6 6	Teachers' salaries and allowances	6,851	2 8
Government payment for salaries of teachers	6,535	17 11	Incidental expenses	898	16 11
Government payment for incidental expenses	1,027	10 0	Maintenance of classes for manual instruction	94	17 8
Government capitation for classes for manual instruction	87	15 5	Maintenance of buildings	104	17 8
School fees	518	1 6	Rates and taxes	128	11 2
Transfer from Endowments Account for rates and insurance	233	8 10	Prizes	51	4 6
	<u>£8,760</u>	<u>0 2</u>	Balance, 31st December, 1922	630	9 7
				<u>£8,760</u>	<u>0 2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s. d.	<i>Amounts due to Board.</i>	£	s. d.
Principal of loans, Government Life Insurance Department	9,409	11 10	Rents accrued	334	12 0
Sundry creditors	132	19 11	Technical Instruction Account	90	1 9
Bank overdraft	21	11 2	General Account—		
			Secondary-school fees	53	11 2
			Lower-department fees	117	10 0
			Salaries due from Department	289	15 2
			Balance, current account	344	11 5
			Cash on hand	14	10 0
	<u>£9,564</u>	<u>2 11</u>		<u>£1,244</u>	<u>11 6</u>

WAIMATE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Balance, 31st December, 1921 ..	3,396	12 3	Proportion of office salaries ..	30	0 0
Current income from reserves vested in Board ..	356	13 0	Petty cash, £1; audit, £1 ls.; bank charges, 10s.; legal, £2 2s.; stationery, £1 0s. 10d.; rent, £16 5s.; insurance, £2 12s. 6d. ..	24	11 4
Interest on moneys derived from endowments ..	181	13 5	Proportion of travelling-expenses of Board members ..	6	5 0
Refund of insurance ..	1	6 0	Purchase freehold at Waihaorunga ..	28	10 0
			Subsidy, Technical Classes Association, £10; wool class for High School pupils, £4 10s. ..	14	10 0
			Transfer to General Account ..	409	5 5
			New building, for repairs to freehold ..	9	3 6
			Balance, 31st December, 1922 ..	3,413	19 5
	<u>£3,936</u>	<u>4 8</u>		<u>£3,936</u>	<u>4 8</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—			SECONDARY DEPARTMENT GENERAL ACCOUNT:—		
Scholarships ..	5	0 0	Teachers' salaries and allowances ..	180	16 8
Transfer from Endowments Income Account ..	409	5 5	Scholarships and bursaries ..	183	10 0
			Prizes ..	17	4 0
			Examination expenses, £15 18s.; sports requisites, £10 11s. ..	26	9 0
			Books, &c. ..	6	5 9
	<u>£414</u>	<u>5 5</u>		<u>£414</u>	<u>5 5</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>		<i>Amounts due to Board.</i>	
Sundry creditors ..	£ 31 17 6	War loan ..	£ 500 0 0
		Investments, mortgages ..	2,625 0 0
		Post Office Savings-bank ..	199 18 5
		Balance, current account ..	89 1 0
	<u>£37 17 6</u>		<u>£3,413 19 5</u>

WAITAKI HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT:—	£	s. d.	ENDOWMENTS INCOME ACCOUNT:—	£	s. d.
Balance, 31st December, 1921 ..	187	4 9	Proportion of office salaries ..	70	0 0
Current income from reserves vested in Board ..	2,097	13 9	Ranger—Salary ..	20	0 0
Revenue from secondary-education reserves ..	238	14 11	Law-costs ..	17	18 6
Transfer from Hostels Account ..	96	0 3	Architect's fees ..	3	14 9
			Proportion of travelling-expenses of Board members ..	18	4 2
			Transfers to—		
			Buildings and Sites Account ..	1,393	18 3
			General Account ..	751	18 3
			Hostels Account—Loans for furniture ..	343	19 9
	<u>£2,619</u>	<u>13 8</u>		<u>£2,619</u>	<u>13 8</u>
BUILDINGS AND SITES CAPITAL ACCOUNT:—			BUILDINGS AND SITES CAPITAL ACCOUNT:—		
Balance, 31st December, 1921 ..	981	0 9	Office typewriter ..	34	0 0
Reinstatement, Boys' School ..	2,003	0 0	Lawn-mower ..	6	3 3
Laboratory equipment ..	450	0 0	Furniture, Girls' School ..	27	17 6
Interest on deposit (insurance money, &c.) ..	111	5 0	Reinstatement, Boys' School ..	2,379	12 6
Transfer from Endowments Income Account ..	1,393	18 3	Fittings ..	1,765	15 7
Balance, 31st December, 1922 ..	737	15 6	Water-mains ..	97	12 4
			Laboratory equipment, Boys' School ..	565	17 9
			Coal-shed ..	29	11 4
			Electric lighting, £334 5s. 3d.; mains, £150 ..	484	5 3
			Deposit on purchase ..	150	0 0
			Architect's fees ..	14	1 3
			Woodwork tools and benches ..	122	2 9
	<u>£5,676</u>	<u>19 6</u>		<u>£5,676</u>	<u>19 6</u>
LOWER DEPARTMENT ACCOUNT:—			LOWER DEPARTMENT ACCOUNT:—		
Balance, 31st December, 1921 ..	342	0 8	Teachers' salaries and allowances ..	225	0 0
School fees ..	322	10 0	Incidental expenses ..	79	11 4
Proportion of boarding profits ..	66	1 4	Balance, 31st December, 1922 ..	426	0 8
	<u>£730</u>	<u>12 0</u>		<u>£730</u>	<u>12 0</u>

WAITAKI HIGH SCHOOLS BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922—*continued.*

<i>Receipts—continued.</i>			<i>Payments—continued.</i>		
	£	s. d.		£	s. d.
HOSTELS ACCOUNT :—					
Boarding fees	1,134	13 4	Balance, 31st December, 1921	23	14 8
Transfer from Endowments Income Account	343	19 9	Proportion of office expenses	25	0 0
			Provisions	322	6 11
			Fuel, light, &c.	58	4 3
			Wages	316	13 4
			Furniture, utensils, &c.	343	19 9
			Repairs to buildings	10	0 6
			Insurance, rates, &c.	22	6 9
			Other expenses	15	18 2
			Transfer from Endowments Income Account	96	0 3
			Balance, 31st December, 1922	244	8 6
	<u>£1,478</u>	<u>13 1</u>		<u>£1,478</u>	<u>13 1</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—					
Balance, 31st December, 1921	939	17 9	Teachers' salaries and allowances	6,485	7 10
Government payment for salaries of teachers	5,585	10 4	Incidental expenses	1,008	15 6
Government payment for incidental expenses	1,045	0 0	Maintenance of classes for manual instruction	54	2 6
School fees	783	2 6	Maintenance of buildings	751	18 3
Proportion of boarding profits	656	4 10	Transfer to Lower Department Account	66	1 4
Transfer from Endowments Income Account	751	18 3	Balance, 31st December, 1922	1,395	8 3
	<u>£9,761</u>	<u>13 8</u>		<u>£9,761</u>	<u>13 8</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
	£	s. d.		£	s. d.
Buildings and Sites Account—Sundry creditors	14	0 0	Rents	234	18 5
Girls' Hostel—Building and site	1,300	0 0	Boarding fees	64	12 3
Incidentals overpaid	5	0 0	Secondary-school fees	13	3 0
Sundry creditors	114	17 4	Salaries due from Department	179	10 0
Prize funds	650	0 0	Manual and science capitation	156	0 8
			Share of boarding profits	278	4 6
			Prize-fund debentures	650	0 0
			Balance, current account	1,328	1 11
	<u>£2,083</u>	<u>17 4</u>		<u>£2,904</u>	<u>10 9</u>

OTAGO HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
ENDOWMENTS INCOME ACCOUNT :—					
Current income from reserves vested in Board	3,362	16 2	Proportion of office salaries	140	0 0
Revenue from secondary-education reserves	482	0 6	Proportion of office expenses	47	4 9
			Valuations, &c.	49	2 2
			Refund	6	8 6
			Transfers to—		
			New Buildings Account	3,193	4 5
			General Account—For repairs to buildings	375	13 0
			Hostels Account—For repairs to buildings	33	3 10
	<u>£3,844</u>	<u>16 8</u>		<u>£3,844</u>	<u>16 8</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—					
Rebuilding at Otago Boys' High School rectory	640	10 0	Balance, 31st December, 1921	5,920	18 10
Transfer from Endowments Income Account	3,193	4 5	Additions, Girls' School	214	13 4
Balance, 31st December, 1922	3,701	8 11	Rebuilding at Boys' High School rectory	1,044	12 8
			Interest on loans for buildings	354	18 6
	<u>£7,535</u>	<u>3 4</u>		<u>£7,535</u>	<u>3 4</u>
HOSTELS ACCOUNT :—					
Boarding fees	2,473	5 11	Proportion of office expenses	87	4 3
Refunds of advances to boarders	245	19 9	Provisions	715	17 3
Fees for use of piano	8	18 6	Fuel, light, &c.	147	10 4
Transfer from Endowments Income Account	33	3 10	Salaries of teachers for supervision	150	0 0
Balance, 31st December, 1922	315	14 6	Wages of matron and staff	682	4 6
			Furniture, utensils, &c.	648	19 1
			Repairs to buildings	33	3 10
			Insurance, rates, and rent	121	6 8
			Advances to boarders	347	5 4
			Interest on loans for furniture, &c.	2	4 9
			Other expenses	141	6 6
	<u>£3,077</u>	<u>2 6</u>		<u>£3,077</u>	<u>2 6</u>

OTAGO HIGH SCHOOLS BOARD—*continued.*GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922—*continued.*

<i>Receipts—continued.</i>			<i>Payments—continued.</i>		
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
	£	s. d.		£	s. d.
Balance, 31st December, 1921 ..	177	16 6	Teachers' salaries and allowances ..	14,055	4 2
Government payment for salaries of teachers ..	13,328	0 0	Incidental expenses ..	2,090	11 1
Government payment for incidental expenses ..	2,555	0 0	Maintenance of classes for manual instruction ..	429	18 6
School fees ..	690	5 0	Scholarships and bursaries ..	145	10 0
Proceeds, entertainment ..	142	10 0	Maintenance of buildings ..	375	13 0
Government grant for science material ..	73	0 0	Tennis-courts—Girls' School ..	104	15 4
Government grant for cookery equipment ..	35	1 0	Donation, Kindergarten Association ..	5	5 0
Donations for prizes ..	43	8 0	Typewriting and singing classes ..	61	2 3
War bursaries ..	145	10 0	Balance, 31st December, 1922 ..	733	10 3
Typewriting, singing, cookery, and stationery charges ..	425	13 10			
Donation (French Club) for lighting ..	1	0 0			
Dalrymple and G. H. Stewart prizes ..	8	12 3			
Transfer from Endowments Income Account ..	375	13 0			
	<u>£18,001</u>	<u>9 7</u>		<u>£18,001</u>	<u>9 7</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>			<i>Amounts due to Board.</i>		
	£	s. d.		£	s. d.
Legal contracts ..	19	8 6	Rents ..	169	4 3
Hostels Account—Miscellaneous ..	61	3 1	Secondary rents for December quarter ..	98	12 5
Salaries due to teachers ..	8	10 8	Hostels Account—		
War bursaries due ..	37	12 6	Boarding fees ..	17	10 0
Miscellaneous accounts ..	363	6 1	Advances to boarders ..	102	12 7
Fulton Scholarship Fund ..	9	16 0	Salaries due from Government ..	214	3 0
Bank overdraft ..	3,684	1 4	War bursaries due from Government ..	37	12 6
			Manual and training capitation ..	271	1 0
			Balance, current account ..	410	4 2
	<u>£4 183</u>	<u>18 2</u>		<u>£1,320</u>	<u>19 11</u>

GORE HIGH SCHOOL BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
ENDOWMENTS INCOME ACCOUNT :—			ENDOWMENTS INCOME ACCOUNT :—		
	£	s. d.		£	s. d.
Revenue from secondary - education reserves ..	94	2 7	Balance, 31st December, 1921 ..	5	11 5
			Insurance on school building and furniture ..	8	10 0
	<u>£94</u>	<u>2 7</u>	Transfers to General Account—		
			New Building Account ..	43	16 5
			For repairs to buildings ..	36	4 9
				<u>£94</u>	<u>2 7</u>
AGRICULTURAL ENDOWMENT ACCOUNT :—			AGRICULTURAL ENDOWMENT ACCOUNT :—		
Balance, 31st December, 1921 ..	38	15 0	Balance, 31st December, 1922 ..	103	15 0
Moneys derived from rental endowments ..	65	0 0			
	<u>£103</u>	<u>15 0</u>		<u>£103</u>	<u>15 0</u>
BUILDINGS AND SITES CAPITAL ACCOUNT :—			BUILDINGS AND SITES CAPITAL ACCOUNT :—		
Balance, 31st December, 1921 ..	1,008	11 1	Drainage and sewerage ..	5,484	13 0
Government grants for new building ..	3,315	0 0			
Debenture Loan and Education Purposes Loans Act ..	1,000	0 0			
Refunds, sale of timber, &c. ..	37	3 7			
Transfer, Endowments Income Account ..	43	16 5			
Balance, 31st December, 1922 ..	80	1 11			
	<u>£5,484</u>	<u>13 0</u>		<u>£5,484</u>	<u>13 0</u>
TECHNICAL INSTRUCTION ACCOUNT :—			TECHNICAL INSTRUCTION ACCOUNT :—		
Balance, 31st December, 1921 ..	38	19 5	Balance, 31st December, 1921 ..	5	8 9
Total receipts ..	70	9 0	Balance, 31st December, 1922 ..	103	19 8
	<u>£109</u>	<u>8 5</u>		<u>£109</u>	<u>8 5</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT :—			SECONDARY DEPARTMENT GENERAL ACCOUNT :—		
Government payment for salaries of teachers ..	3,068	4 7	Balance, 31st December, 1921 ..	43	1 6
Government capitation for classes for manual instruction ..	24	16 2	Teachers' salaries and allowances ..	3,052	17 4
School fees ..	98	10 6	Incidental expenses ..	482	1 9
Refunds ..	45	15 0	Maintenance of classes for manual instruction ..	22	15 2
Refund, lighting, &c. ..	17	0 0	Maintenance of buildings ..	36	4 9
Government grant for maintenance of cupboard ..	7	10 0	Balance, 31st December, 1922 ..	170	10 6
Government payment for incidental expenses ..	509	10 0			
Transfer from Endowments Revenue Account ..	36	4 9			
	<u>£3,807</u>	<u>11 0</u>		<u>£3,807</u>	<u>11 0</u>

GORE HIGH SCHOOL BOARD—continued.

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>	£	s.	d.	<i>Amounts due to Board.</i>	£	s.	d.
Advertising and printing	31	13	5	Technical Instruction Account	30	8	3
Fuel	4	10	0	Secondary General Account—			
Repairs	8	3	3	Salaries due from Department	40	1	8
Painting windows, &c., school	18	0	0	Fees for technical classes	1	0	0
Government audit	5	8	0	Balance, current account	398	3	3
Rent	3	10	0				
Hostel Buildings Account—							
Hostel water-supply	5	0	0				
Insurance, hostel buildings	9	16	8				
Secondary General Account—							
Sanitary	2	2	6				
Freights	1	8	7				
Unpresented cheques	26	18	7				
	<u>£116</u>	<u>11</u>	<u>0</u>		<u>£479</u>	<u>13</u>	<u>2</u>

SOUTHLAND HIGH SCHOOLS BOARD.

GENERAL STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1922.

<i>Receipts.</i>				<i>Payments.</i>			
ENDOWMENTS INCOME ACCOUNT:—				ENDOWMENTS INCOME ACCOUNT:—			
	£	s.	d.		£	s.	d.
Balance, 31st December, 1921	7,730	1	9	Proportion of office salaries	60	0	0
Current income from reserves vested in Board	2,192	19	7	Proportion of office expenses	30	0	0
Revenue from secondary-education reserves	241	12	11	Inspection, legal expenses, and improvements	258	15	3
Interest on moneys derived from endowments	197	10	9	Transfers to General Account—			
				For repairs to buildings	219	10	8
				For rates and rents	76	12	3
				For salaries	1,958	8	10
				Balance, 31st December, 1922	7,758	18	0
	<u>£10,362</u>	<u>5</u>	<u>0</u>		<u>£10,362</u>	<u>5</u>	<u>0</u>
SECONDARY DEPARTMENT GENERAL ACCOUNT:—				SECONDARY DEPARTMENT GENERAL ACCOUNT:—			
Balance, 31st December, 1921	348	7	9	Teachers' salaries and allowances	7,799	8	2
Government payment for salaries of teachers	3,613	17	6	Incidental expenses	1,001	12	6
Government payment for incidental expenses	1,330	0	0	Material for classes for manual and science instruction	68	14	11
School fees	296	8	0	Rents, school-sites	32	15	0
Invercargill Technical School—Proportion Physical Instructor's salary	42	0	0	Maintenance of buildings	219	10	8
War bursary	11	13	4	Rates and taxes	43	17	3
Refunds (lighting, &c.)	6	1	10	Scholarships and bursaries	11	16	8
Transfers from Endowments Income Account—							
For repairs to buildings	219	10	8				
For rates and rents	76	12	3				
For salaries	1,958	8	10				
Balance, 31st December, 1922	1,274	15	0				
	<u>£9,177</u>	<u>15</u>	<u>2</u>		<u>£9,177</u>	<u>15</u>	<u>2</u>

Statement of Amounts due to Board and of Liabilities as at 31st December, 1922.

<i>Liabilities.</i>				<i>Amounts due to Board.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors	19	5	8	Endowments Income Account—Collected by Lands Department	48	19	9
Bank overdraft	62	17	8	Rents accrued	1,193	4	10
				Interest accrued but not due	265	0	0
				Salaries due from Government	1,562	1	9
				Incidentals	20	0	0
				Manual and science capitation	172	15	10
				Fixed deposit	6,528	16	6
				Cash on hand	18	4	2
	<u>£82</u>	<u>3</u>	<u>4</u>		<u>£9,809</u>	<u>2</u>	<u>10</u>

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