NAPIER HIGH SCHOOLS BOARD—*continued.*

Secondary Department General Account :—	£	s.	d.
Government payment for salaries of teachers	7,262	10	3
Government payment for incidental expenses	1,215	0	0
Government capitation for material for classes for manual and science instruction	259	7	5
Government grant for equipment and apparatus, science classes	166	7	10
Subsidies on voluntary contributions for general purposes	2	0	0
Voluntary contributions for general purposes	1,012	7	8
School fees	310	16	6
Rents of reserves—not endowments	1,073	0	0
Investments—Cash deposits matured	575	0	0
Magazine and prizes	111	8	2
Contractors' deposits and balopticon	41	0	0
Stationery, games, and miscellaneous fees	1,933	14	11
Interest on deposits and miscellaneous	46	10	2
Transfer from Endowments Income Account	1,721	15	7
	£15,730	18	6

Secondary Department General Account :—	£	s.	d.
Balance, 31st December, 1923	840	11	4
Teachers' salaries and allowances	7,673	5	2
Incidental expenses	862	14	1
Material for classes for manual and science instruction	410	10	7
Voluntary Contributions Account	485	10	6
Maintenance of buildings	604	2	0
New Boys' School site, rates, and improvements	670	11	6
Interest on deposit reinvested	76	13	2
Girls' magazine and prizes	139	11	1
Contractors' deposit and school libraries	75	14	1
Stationery, games, and miscellaneous fees	1,638	6	8
Teachers' travelling-expenses and miscellaneous	98	19	2
Transfer to Buildings Account—			
Furniture	36	10	0
New Boys' High School, roading, &c.	713	18	6
Balance, 31st December, 1924	1,404	0	8
	£15,730	18	6

Statement of Amounts due to Board and of Liabilities as at 31st December, 1924.

Liabilities.	£	s.	d.
Secondary General Account—			
Reserves revenue available for teachers' salaries, 1925	485	3	5
Boys' Voluntary Contributions Account	2,161	15	2
Girls' Voluntary Contributions Account	1,502	5	3
Stationery, games, and miscellaneous fees	365	17	6
Interest on overdraft accrued	5	0	5
Schools' current account overdrawn	2,830	16	0
	£7,350	17	9

Amounts due to Board.	£	s.	d.
Endowments Income Account—			
Rents accrued and not paid	255	2	11
Interest accrued and not paid	58	14	3
Buildings and Sites Account—			
Stationery, games, and miscellaneous fees	36	1	3
Girls' Magazine Account	9	0	0
Rent of private Reserves Account	8	0	0
Lower Department Account—Fees	29	4	4
Hostels Account—			
Boarding fees	80	10	0
Advances to boarders	196	9	1
Interest on deposits accrued	9	7	9
Secondary General Account—			
Fees	23	4	0
Salaries due from Department	65	1	1
Due from Department for special scholarship	7	10	0
Interest on deposits accrued	46	18	11
Investment on mortgage	1,957	0	0
Post Office Savings-bank	839	2	10
Fixed deposits	3,340	0	0
Balance current account, less unpresented cheques	733	7	4
	£7,694	13	9

WAIRARAPA HIGH SCHOOL BOARD.

General Statement of Accounts for the Year ended 31st December, 1924.

Receipts.	£	s.	d.
Endowments Income Account :—			
Balance 31st December, 1923	170	12	7
Current income from reserves vested in Board	269	3	1
Revenue from secondary education reserves	0	9	7
Grant for buildings maintenance	26	7	10
	£466	13	1
Buildings and Sites Capital Account :—			
Government grant for new wing (school, electric light, copper, ridging, furniture)	4,180	1	5
Government grant for boys' hostel building	9,317	0	0
Government subsidies on voluntary contributions	469	8	11
Voluntary contributions for new buildings, &c.	111	0	0
Balance, 31st December, 1924	429	11	7
	£14,507	1	11

Payments.	£	s.	d.
Endowments Income Account :—			
Proportion of office salaries	10	0	0
Proportion of office expenses	2	0	0
Transfer to General Account—			
For repairs to buildings	36	7	2
For salaries, &c.	170	12	7
Balance, 31st December, 1924	247	13	4
	£466	13	1
Buildings and Sites Capital Account :—			
Balance, 31st December, 1923	59	11	7
New wing (school)	3,603	4	3
Electric light installation	97	9	11
Copper, ridging, and furniture	354	4	7
Boys' hostel building	9,381	0	4
Grounds improvement	478	15	9
Four asphalt tennis-courts	310	15	6
Fordson tractor	222	0	0
	£14,507	1	11