Serial Number 1950/103

THE POST-PRIMARY SCHOOLS ACCOUNTS REGULATIONS 1950

B. C. FREYBERG, Governor-General ORDER IN COUNCIL

At the Government House at Wellington, this 21st day of June, 1950

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

Pursuant to the Education Act, 1914, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

REGULATIONS

- 1. These regulations may be cited as the Post-primary Schools-Accounts Regulations 1950.
 - 2. In these regulations, unless the context otherwise requires,— "Financial year" means a year ending on the 31st day of January; and, in the case of the financial year ending on the 31st day of January, 1950, includes the month of January, 1949:
 - "Governing body" means the body which is in control of any school:
 - "School" means any secondary school, technical school (including a technical high school), or combined school.
- 3. Every governing body shall submit to the Director of Education, not later than the 1st day of April following the immediately preceding financial year, a statement of receipts and payments, an income and expenditure account, a school trading account, an appropriation account, a renewals reserve account, and a balance-sheet relating to that financial year in the forms set out in the First Schedule to these regulations for the school or schools under its control, and, in the case of a governing body which controls any school hostel, a profit and loss account, an appropriation account, and a balance-sheet relating to that financial year in respect of that hostel in the forms set out in the Second Schedule to these regulations.
- 4. At the end of each financial year every governing body shall transfer any balance in respect of Part II of the income and expenditure account kept by it in respect of the school or schools under its control and ninety per centum of any credit balance in any school trading account kept by it in respect of the said school or schools to the appropriation account kept by it in respect of the said school or schools.
- 5. Every governing body may expend any credit balance for the time being in the appropriation account kept by it in respect of the school or schools under its control for the benefit of the pupils of the said school or schools in such manner as the governing body may determine:

Provided that no payment shall be made from the said appropriation account in any financial year for any purpose if the payment would increase the amount which may be expended for that purpose in that year beyond the limit fixed by or in pursuance of any Act or regulation.

- 6. Every governing body that conducts a school farm shall, not later than the 1st day of September in each year, submit to the Director of Education, on forms supplied by him for the purpose, a statement of the financial transactions of the farm for the year ending on the 30th day of June immediately preceding.
- 7. Every governing body that conducts a school cafeteria shall, not later than the 1st day of April in each year, submit to the Director of Education a statement of the financial transactions of the cafeteria for the year ending on the 31st day of January immediately preceding. The statement shall include a profit and loss account, an appropriation account, and a balance-sheet.
- 8. Every governing body shall submit to the Director of Education each year separate statements of receipts and payments in respect of any special funds, trust accounts, or loan accounts.
- 9. All moneys credited to the Renewals Reserve Account under Regulation 5 of the Post-primary School Grants Regulations 1949* shall be deposited in a separate bank account or otherwise specially invested.
- 10. Unless in any special case the Minister on the application of the governing body agrees that no provision should be made, every governing body that conducts a school hostel, a school farm, or any trading activity shall make provision for depreciation by the establishment of a depreciation reserve fund for the replacement of furniture and equipment necessary for the proper conduct of the hostel, farm, or activity. All moneys credited to any such fund shall be deposited in a separate bank account or otherwise specially invested.
- 11. Every governing body shall prepare or cause to be prepared each year a statement of receipts and payments and a balance-sheet in respect of any sports or school activity fund for which the Board imposes a levy or charge on the pupils of the school.
- 12. The principal of every school shall submit or cause to be submitted to the governing body of the school, not later than the 1st day of March following the immediately preceding financial year, the following statements:—
 - (a) A statement of the accounts, duly audited to the satisfaction of the governing body, in respect of any school activity conducted by the teaching staff of the school; and
 - (b) A statement of the manner in which the profits from any such activity have been disbursed for the benefit of the pupils.
- 13. Every governing body shall cause such books and records to be kept as may be necessary to supply the statements, accounts, and balance-sheets required by these regulations.
- 14. The Order in Council which prescribes the statement and account of receipts and expenditure and of assets and liabilities required by section 126 of the Education Act, 1914, and was made on the 28th day of November, 1927, and published in the *Gazette* on the 8th day of December, 1927, at page 3613, is hereby revoked.

^{*} Statutory Regulations 1949, Serial number 1949/103, page 413.

SCHEDULES

FIRST SCHEDULE

ACCOUNTS IN RESPECT OF SCHOOLS

[Post Primary—E. 4/12.

..... Date.

NEW ZEALAND—EDUCATION DEPARTMENT

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST JANUARY, 19.., OF THE BOARD

Receip		Payme	ents						
Balance, 1/2/19		£	£	Payments from Gove	ernment	grants i	for—	£	
Investments				Payments from Governation Salaries of teachin Evening classes: Removal expenses Rent Conveyance of pupils War bursaries Secondary-school Technical bursarie Wages of careta groundsmen	g staff				
Cash and bank balances				Evening classes :	Supervis	ion	• •	• • • •	
Grants from Covernment for			••••	Removal expenses		• •	• •	• • • •	
Grants from Government for-	-			Conveyance of pu	nile	• •	• •	• • • •	
Salaries of teaching staff Evening classes: Supervision Removal expenses	on .			Board of pupils	pho	• •	• • • • • • • • • • • • • • • • • • • •		
Removal expenses				War bursaries					
Removal expenses Rent Conveyance of pupils Board of pupils War bursaries				Secondary-school	bursaries				
Conveyance of pupils				Technical bursarie	s		• :	• • • •	
Was burgaries	• • • •			Wages of careta	kers, cle	eaners,	and		
War bursaries Secondary-school bursaries Technical bursaries Wages of caretakers, cle	••			groundsmen Sites Buildings—	• •	• •	• •		
Technical bursaries				Buildings	• •	••	• •	• • • •	
Wages of caretakers, cle	aners. and	i		New works					
groundsmen				New works Maintenance					
131008				Furniture, fittings	and an	paratus			
						• •	• •		
New works Maintenance	••			• • • • • • • • • • • • • • • • • • • •		• •	• •	• • • •	
Furniture, fittings, and app	oratus				• •	• •	::		
z drintare, nivings, and app	Jaravas .			••••••	••	••	• • •		.
Incidentals				Payments from incid	lentals g	rant—			
Incidentals on account of	f approved	1		Öffice salaries Administration ex					
manual classes				Administration ex	penses	• •	• •	• • • •	
				Materials for class (a) Approved m	use—	20000			
	• •			(b) Technical	and co	asses ntinus	tion	• • • •	
*******	:: :			ologgog					
				(c) Normal day Libraries	classes				
Other receipts: General—				Libraries					
Class fees—				Repairs to and mai	ntenance	of furni	iture,		
(b) Other food				fittings, and ap Lighting, heating, Care of school gro	paratus		• •		
Voluntary contributions				Care of school gro	anu wai iinds	CI	• • •		
(a) Tuition (b) Other fees Voluntary contributions Refunds for materials, &c.— (a) Approved means left				Caretaking and cl	eaning ex	penses			
(a) Approved manual cla (b) Technical and con	sses .			Unauthorized					
(b) Technical and co	ntinuatio	\mathbf{n}		Miscellaneous (det	ails requi	red)—			
classes (c) Normal day classes Interest (other than scholar				Capital payments	• •	• •	• •	• • • •	
Interest (other than scholar	ahina)				• •	• •	• •		
Sales of equipment, &c.									
Sales of equipment, &c.				Capital payments	(other	than	from		
•••••				Government gran Renewals of equipm	ts)				
•••••		• • • • • •		Renewals of equipm	ent				
		• • • • • •		Other payments: S	ресіаі—				
Other receipts . Constal			• • • •	Scholarships Farm activities Trading activities Sports and school School cafeteria	• •	• •	••		
Scholarships : Special— Scholarships : Farm activities : Trading activities : Sports and school activities School cafeteria				Trading activities					
Farm activities				Sports and school	activitie	S			
Trading activities				School cafeteria		• •	• •	• • • •	
School cafeteria				Hostel—					
Hostel—				Boys' Girls'	• •	• •	• •		
Boys' Girls'				a Miscenaneous (aea	aus to be	suppu	ea 1—		
Girls'							·		
			• • • •					• • • •	
Miscellaneous (details to be	suppuea)-	-			••	• •	• •	• • • •	
					••	••	• •		
	:: :			Balance, 31/1/19					· · · · •
	:			Investments					
				Cash in hand					
				Investments Cash in hand Cash at bank	d ab				
				Less unpresente	a cheque		• • • • •		
								••••	
				, Secretary)				
			• • •	, Sociolary	of		1	Roard	
				, Chairman	(01		,	Jaiu	
			• •	, Chairman	J				

FIRST SCHEDULE-continued

ACCOUNTS IN RESPECT OF SCHOOLS-continued

[Post Primary—E. 4/14.

NEW ZEALAND-EDUCATION DEPARTMENT

Income and Expenditure Account of Board for the Year Ended 31st January, 19..

	3181	r Janu	JARY, 19	
Umanditura		PAR		
Expenditure Expenditure from Government grants—	£	£	Income	
Expenditure from Government grants— Salaries of teaching staff Evening classes: Supervision Removal expenses. Bent Conveyance of pupils Board of pupils War bursaries Secondary-school bursaries Technical bursaries		£	Government grants for— Salaries of teaching staff Evening classes: Supervision Removal expenses. Rent Conveyance of pupils Board of pupils War bursaries	
Evening classes: Supervision			Evening classes: Supervision	
Removal expenses			Removal expenses	
Rent			Rent	
Conveyance of pupils			Conveyance of pupils	
Board of pupils			Board of pupils	
Secondary-school bursaries			War bursaries Secondary-school bursaries	
Technical bursaries			Technical bursaries	
wages of caretakers, cleaners, and			Wages of caretakers, cleaners, and	
groundsmen			groundsmen	
Buildings maintenance			Buildings maintenance	
				
Total			Total	
1000.	••		10001	
		PAR	r II	
Incidental expenses—	£	£	£	£
Office salaries			Incidentals grant	
Administration expenses			Less transfer to renewals reserve	
Materials for class use—			Incidentals on account of approved	• • • •
(a) Approved manual classes(b) Technical and continuation			manual classes	
classes			Other income—	
classes			Class fees—	
Libraries			(a) Tuition (b) Other fees	
Repairs to and maintenance of furniture,			(b) Other fees	
fittings, and apparatus Lighting, heating, and water			Voluntary contributions	
Care of school grounds			Refunds for materials, &c.—	• • • •
Care of school grounds Caretaking and cleaning expenses			(a) Approved manual classes	
Unauthorized (details required)—			(b) Technical and continuation	
			classes	
			(c) Normal day classes	
Miscellaneous (details required)—			Interest	
			Interest	
			Interest	
Excess of income over expenditure in Part II, transferred to Appropriation Account		••••	Excess of expenditure over income in Part II transferred to Appropriation Account	• • • •
Account	• •	• • • • •	Account	• • • •
School Trading A	ccount	for Y	ear Ended 31st January, 19	
•		£	1	£
Stock on hand, 1/2/19			Sales	
Purchases			Stock on hand, 31/1/19 Loss carried down	
Purchases Office expenses Profit carried down			Loss carried down	• • • •
Profit carried down	• •	• • • •		
Balance, 1/2/19 Loss brought down			Balance, 1/2/19	
Loss brought down			Profit brought down	
Transfer to Appropriation Account Balance, 31/1/19	• •		Balance, 31/1/19	• • • •
Balance, 31/1/15		• • • •		
	Appre	priatio	on Account	
	1-1	£		£
Balance, 1/2/19			Balance, 1/2/19	
Deficit, Part II, Income and Expenditure A	ccount		Balance, 1/2/19	
Capital expenditure Balance, 31/1/19			Account	
Balance, 31/1/19			Transfer from School Trading Account	
			Sales of capital assets (other than furniture	
			and equipment)	
			1	-

FIRST SCHEDULE—continued

ACCOUNTS IN RESPECT OF SCHOOLS—continued NEW ZEALAND—EDUCATION DEPARTMENT—continued

Income and Expenditure Account of Board for the Year Ended 31st January, 19.—continued

Renewals Reserve Account

Expenditure on re Balance, 31/1/19.	newals	::	::		£	Balance, 1/2/19 Transfer from incidentals Sales of furniture and equ	grant ipment	:: ::	::	£
							Prima	mrz F	1/12	
						·	TIIIIa	гу	4/10.	•
						CATION DEPARTMENT	-			
BAI			S AT	31ST	JANUA	RY, 19, OF THE	E	OARD		
Yo	Liab	rilities		£	£	Capital assets—	1ssets		£	ŧ
Capital— Provided by Go	vernme	at			£	Land at 31/1/19				-
Plus grants re	eceived					Land at 31/1/19 Plus additions				
Less value of	capitai	assets som	1			Less value land sold	• •	• •	• • • • •	
Provided from						Buildings at 31/1/19				
Plus capita revenue						Plus additions Less value assets sold	ı ::			
Less value ca	pital ass	ets sold								
					• • • • •	Furniture, fittings, and at 31/1/19 Plus additions	l appara	tus as		
						Less value assets sold	ı ::			
						Library	• •	• •	••	
Total, ca	pital	••	••	• •		Total, capital ass	sets	• •	• •	
NAI 11-1 11141						Other assets—				
Other liabilities— Trust and other	r specia	funds (d	letails			Cash in hand Cash in bank		• •		
required)—		•					• •			
Renewals Res Trading Acco				• •		Investments— School	•• .	٠		
		::	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		Trust				
•••••	••	• •	• •	• •	• • • •	Grants due from	Educ	ation		• • • •
	::	::		• •		Department—	13 a a c			
sundry creditors f						Teachers' salaries	• •	• •	• • • •	
• • • • • • • •	• •	• •				Rent Conveyance of pupils				
• • • • • • • •	• •			• • • •		Board of pupils		• •		
•••••	••	• •	• •			War bursaries Secondary-school bur Technical bursaries Wages of caretakers	saries			
mounts due to D						Technical bursaries				
	• • •	• •	• •	• • •		wages of caretakers	, cleaner	s, and		
• • • • • • • • • • • • • • • • • • • •						groundsmen New buildings				
• • • • • • • • • • • • • • • • • • • •	••	••	• •	•••		Buildings maintenand Incidentals	e	• •		
p propri ation Acc	ount				••••		• • • • • • • • • • • • • • • • • • • •	::		
arm liabilities (in ports and school	ı total)	ritios ligh	ditties.	• •			• •	• •	• • • •	
(in total)						Other debtors—				
chool cafeteria lia Iostel liabilities (i	abilities	(in total)	• •	• •		·········	••	• •		
Boys'		•••					::			
Girls'	• •	• •		• •		Stock of books stationers	and m	tomiola		• • • •
					• • • •	at 31/1/19	, and m	iteriais		
						at 31/1/19 Farm assets (in total) Sports and school activity	ities ass	ets (in	• •	
						total)	total)	::	::	
						Boys' Girls'			• • •	
						l				
Certificate	of Con	troller a	nd Au	ditor	-Genera	al.				
						•		., Secr	etary	
								Chai		

Date:...... 19..

Date:...., 19...

SECOND SCHEDULE

[Post Primary—E. 4/15.

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ACCOUNTS IN RESPECT OF HOSTELS

NEW ZEALAND-EDUCATION DEPARTMENT

ANNUAL ACCOUNTS OF BOYS'/GIRLS' HOSTEL AT SCHOOL FOR YEAR ENDED 31ST JANUARY, 19..

1. Profit and Loss Account Dr.£ Boarding fees . . Board of supervising staff Other income (details)— Provisions On hand, 1/2/19... Purchases Less on hand, 31/1/19... Wages of matron and staff Repairs to and maintenance of buildings Repairs to and maintenance of furniture, Insurance and rates . . Rent Interest Other expenses (details)-. Administration expenses Salaries of supervising staff Depreciation— Furniture Equipment and utensils Profit, transferred to Appropriation Account .. Loss, transferred to Appropriation Account ... 2. Appropriation Account Dr£ £ Balance, 1/2/19.. Profit from Profit and Loss Account Balance, 1/2/19... Sales of capital assets Proceeds from other activities (details) Losses on other activities (details) Balance, 31/1/19..... Balance, 31/1/19..

SECOND SCHEDULE—continued

ACCOUNTS IN RESPECT OF HOSTELS-continued

NEW ZEALAND—EDUCATION DEPARTMENT—continued

Annual Accounts of Boys'/Girls' Hostel at School for Year Ended 31st January, 19..-continued

3. Balance-sheet as at 31st January, 19...

Liabile	itian					1ssets				
Capital—	uies		£	£	Capital assets—	100000		£	£	
Provided by Government				2	Q++ou			~	~	
Received during year		• •	• • • •		Buildings as at 1/2/19		• • •			
Less value assets sold		• •	• • • •		Plus additions		••			
Dess value assets sold	• •	• •	• • • •		Less value assets sold					
Provided from other source	.00			• • • •	12000 Value assets sole		• • •			
Received during year		• •			Furniture as at 1/2/19				• • • •	
	• •	• •	• • • •		Plus additions		• •	• • • •		
Less value assets sold	• •		• • • •		Less value assets sold		• • •			
-				• • • •	Less value assets soit	1				
Loans—					T3		1 10 110			
Balance, 1/2/19	• •	• •	• • • •		Equipment and utensi		1/2/19			
New loans	• •		• • • •		Plus additions		• •			
Less repayments	• •		• • • •		Less value assets sole	ı	• •	• • • •		
Total, capital and le	oans				Total, capital as					
Depreciation Reserve—					Cash in bank and in hand	l				
Buildings					Investments—					
Furniture					Depreciation Reserve					
Equipment and utensils					Other					
* 1										
Sundry creditors					Provisions on hand					
Pocket-money Accounts-					Boarding fees due					
					Sundry debtors					
	• •									
*******	• •									
Appropriation Account					Appropriation Account					
iippropriation ireco-me	• •	• •	• • •		inperoprimized morouni	• • •		• • •		
Average number of	f boom	lono	dunin.	~ 10	Canaci	4 of	hostel:			
Average number of	Doarc	iers	uurm	g 19	: Capac	ity or	noster:	• • • •		
Fees charged per te	ma .									
rees charged per te	1111									
					, Secretary.					
					$Date:\ldots,19$					
					Date		., 10			

T. J. SHERRARD, Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936. Date of notification in *Gazette*: 22nd day of June, 1950. These regulations are administered in the Department of Education.