

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.

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..**

		PART I			
<i>Expenditure</i>				<i>Income</i>	
		£	£		
Expenditure from Government grants—				Government grants for—	
Salaries of teaching staff	Salaries of teaching staff . . . . .	.. .. .
Evening classes : Supervision	Evening classes : Supervision . . . . .	.. .. .
Removal expenses	Removal expenses . . . . .	.. .. .
Rent	Rent . . . . .	.. .. .
Conveyance of pupils	Conveyance of pupils . . . . .	.. .. .
Board of pupils	Board of pupils . . . . .	.. .. .
War bursaries	War bursaries . . . . .	.. .. .
Secondary-school bursaries	Secondary-school bursaries . . . . .	.. .. .
Technical bursaries	Technical bursaries . . . . .	.. .. .
Wages of caretakers, cleaners, and groundsmen	Wages of caretakers, cleaners, and groundsmen . . . . .	.. .. .
Buildings maintenance	Buildings maintenance . . . . .	.. .. .
Total	<u> </u>	<u> </u>	Total	<u> </u>
		PART II			
<i>Incidental expenses—</i>		£	£	<i>Incidentals grant</i>	
Office salaries	Less transfer to renewals reserve . . . . .	.. .. .
Administration expenses	Incidentals on account of approved manual classes . . . . .	.. .. .
Materials for class use—				Other income—	
(a) Approved manual classes	Class fees—	
(b) Technical and continuation classes	(a) Tuition . . . . .	.. .. .
(c) Normal day classes	(b) Other fees . . . . .	.. .. .
Libraries	Voluntary contributions . . . . .	.. .. .
Repairs to and maintenance of furniture, fittings, and apparatus	Refunds for materials, &c.—	
Lighting, heating, and water	(a) Approved manual classes . . . . .	.. .. .
Care of school grounds	(b) Technical and continuation classes . . . . .	.. .. .
Caretaking and cleaning expenses	(c) Normal day classes . . . . .	.. .. .
Unauthorized (<i>details required</i>)—				Interest . . . . .	.. .. .
.
.
Miscellaneous (<i>details required</i>)—			
.	Excess of expenditure over income in Part II transferred to Appropriation Account	<u> </u>
.		<u> </u>
.		<u> </u>
.		<u> </u>
.		<u> </u>
Excess of income over expenditure in Part II, transferred to Appropriation Account	<u> </u>	<u> </u>		<u> </u>
		<u> </u>	<u> </u>		<u> </u>

School Trading Account for Year Ended 31st January, 19..

		£				£	
Stock on hand, 1/2/19.. . . . .	.. .. .	..	..	Sales . . . . .	.. .. .	..	..
Purchases . . . . .	.. .. .	..	..	Stock on hand, 31/1/19.. . . . .	.. .. .	..	..
Office expenses . . . . .	.. .. .	..	..	Loss carried down . . . . .	.. .. .	..	..
Profit carried down . . . . .	.. .. .	..	..	
		<u> </u>	<u> </u>			<u> </u>	<u> </u>
		<u> </u>	<u> </u>			<u> </u>	<u> </u>
Balance, 1/2/19 . . . . .	.. .. .	..	..	Balance, 1/2/19 . . . . .	.. .. .	..	..
Loss brought down . . . . .	.. .. .	..	..	Profit brought down . . . . .	.. .. .	..	..
Transfer to Appropriation Account . . . . .	.. .. .	..	..	Balance, 31/1/19 . . . . .	.. .. .	..	..
Balance, 31/1/19.. . . . .	.. .. .	<u> </u>	<u> </u>			<u> </u>	<u> </u>
		<u> </u>	<u> </u>			<u> </u>	<u> </u>
		<u> </u>	<u> </u>			<u> </u>	<u> </u>

Appropriation Account

		£				£	
Balance, 1/2/19 . . . . .	.. .. .	..	..	Balance, 1/2/19 . . . . .	.. .. .	..	..
Deficit, Part II, Income and Expenditure Account . . . . .	.. .. .	..	..	Surplus, Part II, Income and Expenditure Account . . . . .	.. .. .	..	..
Capital expenditure . . . . .	.. .. .	..	..	Transfer from School Trading Account . . . . .	.. .. .	..	..
Balance, 31/1/19.. . . . .	.. .. .	<u> </u>	<u> </u>	Sales of capital assets (other than furniture and equipment) . . . . .	.. .. .	..	..
		<u> </u>	<u> </u>	Balance, 31/1/19.. . . . .	.. .. .	..	..
		<u> </u>	<u> </u>			<u> </u>	<u> </u>
		<u> </u>	<u> </u>			<u> </u>	<u> </u>

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 renewals	..	..	..	....	Balance, 1/2/19..	..	..	....
Balance, 31/1/19..	..	..	..	....	Transfer from incidentals grant	..	..	....
				—	Sales of furniture and equipment	..	..	....
			
				—			
			

[Post Primary—E. 4/13.]

NEW ZEALAND—EDUCATION DEPARTMENT

BALANCE-SHEET AS AT 31ST JANUARY, 19... OF THE BOARD

<i>Liabilities</i>				<i>Assets</i>				
		£	£			£	£	
Capital—	Provided by Government	..	....	Capital assets—	Land at 31/1/19..	..	....
	Plus grants received	..	....		Plus additions	..	....
	Less value of capital assets sold	..	....		Less value land sold	..	....
			
	Provided from other sources	..	....		Buildings at 31/1/19..	..	....
	Plus capital expenditure from revenue	..	....		Plus additions	..	....
	Less value capital assets sold	..	....		Less value assets sold	..	....
			
			—		Furniture, fittings, and apparatus as at 31/1/19..	..	....
			....		Plus additions	..	....
			—		Less value assets sold	..	....
			
			—		Library	..	....
			
	Total, capital	..	....		Total, capital assets	..	....
			—				
			
Other liabilities—	Trust and other special funds (details required)	..	....	Other assets—	Cash in hand	..	....
	Renewals Reserve Account	..	....		Cash in bank	..	....
	Trading Account	..	....				....
				Investments—	School
					Trust
			
Sundry creditors for—				Grants due from Education Department—	Teachers' salaries
					Rent
					Conveyance of pupils
					Board of pupils
					War bursaries
					Secondary-school bursaries
Amounts due to Department for—					Technical bursaries
					Wages of caretakers, cleaners, and groundsmen
					New buildings
					Buildings maintenance
					Incidentals
Appropriation Account			....				....
Farm liabilities (<i>in total</i>)			....		Other debtors—		....
Sports and school activities liabilities (<i>in total</i>)			....				....
School cafeteria liabilities (<i>in total</i>)			....				....
Hostel liabilities (<i>in total</i>)—			....				....
Boys'			....				....
Girls'			....				....
			—				
			....		Stock of books, stationery, and materials at 31/1/19..	..	....
			....		Farm assets (<i>in total</i>)	..	....
			....		Sports and school activities assets (<i>in total</i>)	..	....
			....		School cafeteria assets (<i>in total</i>)	..	....
			....		Hostel assets (<i>in total</i>)—		....
			....		Boys'	..	....
			....		Girls'	..	....
			—				
			
			—				
			

Certificate of Controller and Auditor-General.

....., Secretary.

....., Chairman.

Date :, 19..

Date :, 19..

SECOND SCHEDULE

[Post Primary—E. 4/15.]

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

<i>Dr.</i>	£	£	<i>Cr.</i>	£	£
Provisions—			Boarding fees		
On hand, 1/2/19.. .. .	..	.....	Board of supervising staff .. .. .	..	.....
Purchases .. .. .	..	.....	Other income (<i>details</i>)—	..	.....
Less on hand, 31/1/19.. .. .	..	.....	.....	..	.....
		_____
Wages of matron and staff .. .. .	..	.....	.....	..	.....
Lighting, heating, and water .. .. .	..	.....	.....	..	.....
Repairs to and maintenance of buildings .. .. .	..	.....	.....	..	.....
Repairs to and maintenance of furniture, &c. .. .. .	..	.....	.....	..	.....
Insurance and rates .. .. .	..	.....	.....	..	.....
Rent .. .. .	..	.....	.....	..	.....
Interest .. .. .	..	.....	.....	..	.....
Other expenses (<i>details</i>)—	..	.....	
.....			
.....			
.....			
Administration expenses .. .. .	..	.....	
Salaries of supervising staff .. .. .	..	.....	
Depreciation—					
Furniture .. .. .	..	.....	
Equipment and utensils .. .. .	..	.....	

Profit, transferred to Appropriation Account .. .. .	..	.....	Loss, transferred to Appropriation Account .. .. .	..	.....

				_____
		_____			_____

2. Appropriation Account

<i>Dr.</i>	£	<i>Cr.</i>	£
Balance, 1/2/19.. .. .	..	Balance, 1/2/19.. .. .	..
Loan repayments .. .. .	..	Profit from Profit and Loss Account .. .. .	..
Capital expenditure .. .. .	..	Sales of capital assets .. .. .	..
Loss from Profit and Loss Account .. .. .	..	Proceeds from other activities (<i>details</i>) .. .. .	..
Losses on other activities (<i>details</i>) .. .. .	..	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..*

<i>Liabilities</i>		£	£	<i>Assets</i>		£	£
Capital—				Capital assets—			
Provided by Government ..	..	....		Sites ..	..	....	....
Received during year ..	..	....		Buildings as at 1/2/19 ..	..	....	....
<i>Less</i> value assets sold ..	..	....		<i>Plus</i> additions ..	..	....	....
		-----	....	<i>Less</i> value assets sold ..	..	....	....
Provided from other sources ..	..	....		Furniture as at 1/2/19 ..	..	....	....
Received during year ..	..	....		<i>Plus</i> additions ..	..	....	....
<i>Less</i> value assets sold ..	..	....		<i>Less</i> value assets sold ..	..	....	....
		-----			-----
Loans—				Equipment and utensils as at 1/2/19 ..	..	....	....
Balance, 1/2/19 ..	..	....		<i>Plus</i> additions ..	..	....	....
New loans ..	..	....		<i>Less</i> value assets sold ..	..	....	....
<i>Less</i> repayments ..	..	....				-----	....
		-----	....	Total, capital assets..	..	....	....
Total, capital and loans ..	..	....		Cash in bank and in hand ..	..	....	....
Depreciation Reserve—				Investments—			
Buildings ..	..	....		Depreciation Reserve ..	..	....	....
Furniture ..	..	....		Other ..	..	....	....
Equipment and utensils ..	..	....				-----	....
		-----	....	Provisions on hand ..	..	....	....
Sundry creditors ..	..	....		Boarding fees due ..	..	....	....
Pocket-money Accounts—				Sundry debtors ..	..	....	....
.....
.....
		-----
Appropriation Account ..	..	....		Appropriation Account ..	..	....	....
		-----			-----
		-----			-----

Average number of boarders during 19.. : Capacity of hostel:

Fees charged per term :

....., Secretary.

Date :, 19..

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.