

**1961/10**



**THE POST-PRIMARY SCHOOLS ACCOUNTS REGULATIONS  
1950, AMENDMENT NO. 2**

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COBHAM, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 20th day of February  
1961

Present:

THE RIGHT HON. KEITH HOLYOAKE, PRESIDING 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, hereby makes the following regulations.

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**REGULATIONS**

1. These regulations may be cited as the Post-primary Schools Accounts Regulations 1950, Amendment No. 2, and shall be read together with and deemed part of the Post-primary Schools Accounts Regulations 1950\* (hereinafter referred to as the principal regulations).

2. Regulation 3 of the principal regulations is hereby amended by omitting the words "a statement of receipts and payments".

3. The principal regulations are hereby amended by revoking the Schedules thereto, and substituting the Schedules set out in the Schedule to these regulations.

\*S.R. 1950/103  
Amendment No. 1: S.R. 1958/59

**SCHEDULE**

*New Schedules to the Post-primary Schools Accounts Regulations 1950*

**FIRST SCHEDULE**

**ACCOUNTS IN RESPECT OF SCHOOLS**

DEPARTMENT OF EDUCATION, NEW ZEALAND

INCOME AND EXPENDITURE ACCOUNT OF ..... BOARD FOR THE YEAR ENDED  
 31 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—		
Full-time .. .. .	....		Full-time .. .. .	....	
Overtime and part-time .. .. .	....		Overtime and part-time .. .. .	....	
Removal expenses .. .. .	....		Removal expenses .. .. .	....	
Rent .. .. .	....		Rent .. .. .	....	
Conveyance of pupils .. .. .	....		Conveyance of pupils .. .. .	....	
Board of pupils .. .. .	....		Board of pupils .. .. .	....	
Bursaries .. .. .	....		Bursaries .. .. .	....	
Wages of caretakers, cleaners, and			Wages of caretakers, cleaners, and		
groundsmen .. .. .	....		groundsmen .. .. .	....	
Buildings maintenance .. .. .	....		Building maintenance .. .. .	....	
Maintenance of plant and machinery .. .. .	....		Maintenance of plant and machinery .. .. .	....	
<b>Total .. .. .</b>	<b>....</b>	<b>....</b>	<b>Total .. .. .</b>	<b>....</b>	<b>....</b>

**PART II**

	£	£		£	£
Incidental Expenses—			Incidentals grant .. .. .		
Office salaries .. .. .	....		Less transfer to renewals reserve .. .. .	....	....
Administration expenses .. .. .	....		Incidentals on account of approved		
Materials for class use .. .. .	....		manual classes .. .. .	....	....
Libraries .. .. .	....		Other income—		
Repairs to and maintenance of furni-			Class fees—		
ture, fittings, and apparatus .. .. .	....		(a) Tuition .. .. .	....	
Lighting, heating, and water .. .. .	....		(b) Other fees .. .. .	....	
Care of school grounds .. .. .	....		Voluntary contributions .. .. .	....	
Caretaking and cleaning expenses .. .. .	....		Refunds for materials, etc. .. .. .	....	
Prizes and break-up expenses .. .. .	....		Interest .. .. .	....	
Hire of hall for break-up .. .. .	....		..... .. .. .	....	
Unauthorised ( <i>details required</i> )—			..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
Miscellaneous ( <i>details required</i> )—			..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
..... .. .. .	....		..... .. .. .	....	
Surplus transferred to Appropriation			Deficit transferred to Appropriation		
Account .. .. .	....	....	Account .. .. .	....	....
<b>Total .. .. .</b>	<b>....</b>	<b>....</b>	<b>Total .. .. .</b>	<b>....</b>	<b>....</b>

*School Trading Account for Year Ended 31 January 19.....*

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

## SCHEDULE—continued

## Appropriation Account

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

## Renewals Reserve Account

				£					£
Expenditure on renewals	..	..	..	.....	Balance, ..../19	..	..	..	.....
Balance, ..../19	..	..	..	.....	Transfer from incidentals grant	..	..	..	.....
				.....	Sales of furniture and equipment	..	..	..	.....
				.....	Interest	..	..	..	.....
				.....					.....
				.....					.....

## DEPARTMENT OF EDUCATION, NEW ZEALAND

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

<i>Liabilities</i>				£	£	<i>Assets</i>				£	
Appropriation Account	..	..	..	.....	Cash in hand (from all sources)	..	..	..	.....		
Renewals Reserve Account	..	..	..	.....	Cash in bank (from all sources)	..	..	..	.....		
Other reserves ( <i>details required</i> )	..	..	..	.....					.....		
.....	..	..	..	.....	Investments—				.....		
.....	..	..	..	.....	School	..	..	..	.....		
.....	..	..	..	.....	Hostel	..	..	..	.....		
.....	..	..	..	.....	Renewals reserve	..	..	..	.....		
.....	..	..	..	.....	Trust	..	..	..	.....		
Trust and other special funds ( <i>details required</i> )—				.....	Free textbook deposits	..	..	..	.....		
Trading Account	..	..	..	.....	.....	..	..	..	.....		
Cadet Fund	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
Amounts due to Department for—				.....	Grants due from Department—				.....		
Teachers' salaries—				.....	Teachers' salaries—				.....		
Full-time	..	..	..	.....	Full-time	..	..	..	.....		
Overtime and part-time	..	..	..	.....	Overtime and part-time	..	..	..	.....		
Wages of caretakers, etc.	..	..	..	.....	Wages of caretakers, etc.	..	..	..	.....		
Plant and machinery maintenance	..	..	..	.....	Plant and machinery maintenance	..	..	..	.....		
Conveyance of pupils	..	..	..	.....	Conveyance of pupils	..	..	..	.....		
Board of pupils	..	..	..	.....	Board of pupils	..	..	..	.....		
Bursaries	..	..	..	.....	Bursaries	..	..	..	.....		
New buildings	..	..	..	.....	New buildings	..	..	..	.....		
Furniture, equipment, etc.	..	..	..	.....	Furniture, equipment, etc.	..	..	..	.....		
Buildings maintenance	..	..	..	.....	Buildings maintenance	..	..	..	.....		
Incidentals	..	..	..	.....	Incidentals	..	..	..	.....		
Free textbooks	..	..	..	.....	Free textbooks	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
Sundry creditors for—				.....	Other debtors—				.....		
Free textbooks deposits	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	.....	..	..	..	.....		
.....	..	..	..	.....	Farm assets (in total less bank and investments)	..	..	..	.....		
Farm liabilities (in total)	..	..	..	.....	Sports and school activities (in total less bank and investments)	..	..	..	.....		
Sports and school activities liabilities (in total)	..	..	..	.....	School cafeteria assets (in total less bank and investments)	..	..	..	.....		
School cafeteria liabilities (in total)	..	..	..	.....	Hostel assets (in total less bank and investments)—				.....		
Hostel liabilities (in total)—				.....	Boys	..	..	..	.....		
Boys	..	..	..	.....	Girls	..	..	..	.....		
Girls	..	..	..	.....					.....		
				.....	Stock of books, stationery, and materials				.....		
				.....	at ..../19	..	..	..	.....		
				.....					.....		
				.....					.....		

....., Secretary.  
 ..... Chairman.  
 ..... 19.....

SCHEDULE—continued

SECOND SCHEDULE

ACCOUNTS IN RESPECT OF HOSTELS

DEPARTMENT OF EDUCATION, NEW ZEALAND

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

*Profit and Loss Account*

	£	£		£	£
Provisions—					
On hand, .../19 ..	..	..	Boarding fees ..	..	..
Purchases ..	..	..	Board of supervising staff ..	..	..
Less on hand, .../19 ..	..	..	Other income (details)—		
			.....	..	..
			.....	..	..
Wages of matron and staff ..	..	..	.....	..	..
Lighting, heating, and water ..	..	..	.....	..	..
Repairs to and maintenance of buildings ..	..	..	.....	..	..
Repairs to and maintenance of furniture, etc. ..	..	..	.....	..	..
Insurance and rates ..	..	..	.....	..	..
Caretaking and cleaning ..	..	..	.....	..	..
Laundry ..	..	..	.....	..	..
Other expenses (details)—			.....	..	..
.....	..	..	.....	..	..
.....	..	..	.....	..	..
.....	..	..	.....	..	..
Administration expenses ..	..	..	.....	..	..
Salaries of supervising staff ..	..	..	.....	..	..
Depreciation—			.....	..	..
Furniture ..	..	..	.....	..	..
Equipment and utensils ..	..	..	.....	..	..
Profit, transferred to Appropriation Account ..	..	..	.....	..	..
			Loss, transferred to Appropriation Account ..	..	..
			.....	..	..
			.....	..	..

*Appropriation Account*

	£	£		£	£
Balance, .../19 ..	..	..	Balance, .../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 (details) ..	..	..
Losses on other activities (details) ..	..	..	Balance, .../19 ..	..	..
Balance, .../19 ..	..	..	.....	..	..
			.....	..	..
			.....	..	..

*Balance Sheet as at 31 January 19.....*

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

SCHEDULE—*continued*

Average number of boarders during 19.....: ..... Capacity of  
hostel: ..... Fees charged per term .....

....., Secretary.

Date:....., 19.....

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

EXPLANATORY NOTE

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations dispense with the requirement that the accounts to be submitted to the Director of Education by the governing bodies of post-primary schools shall include a statement of receipts and payments. The regulations also provide for new forms of the accounts which have to be submitted by such governing bodies.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 23 February 1961.

These regulations are administered in the Department of Education.