

at such time or times as a proper allocation can be made the Board shall charge to each special fund the amount of the expenditure on such material properly chargeable thereto.

6. The forms used by the Board for all books, accounts, and documents required by the Minister of Education for the proper carrying into effect of the provisions of these regulations shall be such only as are approved by the Minister, and the Board's accounts and books shall at all convenient times be subject to inspection by an officer appointed by the Minister.

7. The accounts of each Board for the year ending the 31st day of December, 1919, and for each subsequent year shall be prepared in accordance with these regulations.

SCHEDULE.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31ST DECEMBER, 19

Special Accounts.

No.	Name of Account.	Balances, 1st Jan., 19 .	Receipts and Transfers.				Payments and Transfers.			Balances, 31st Dec., 19 .
			From Government.	From other Sources.	Transfers from General Account	Total.	Cash Payments.	Transfers.	Total.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Balances, 1st Jan., 19 [Enter total in col. (6)]	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1 2 3 &c.	Balances, 31st Dec., 19 [Enter total in col. (9)]	..	..	..	..	..	..	..	..	..
	Totals ..									

General Account.

	£ s. d.		£ s. d.
Balance, 1st Jan., 19	Office salaries .. ..	..
Receipts from Government for general purposes	Office contingencies .. ..	..
Receipts from other sources, viz.—		Other expenses, viz.—	
.....		
.....		
.....		Transfers to special accounts ..	..
.....		Balance, 31st Dec., 19 .. ..	..

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDING 31ST DECEMBER, 19 , AND OF CASH ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 19 .

No.	Name of Account.	Income.	Expenditure.	As at 31st December, 19 .		
				Balances.	Assets.	Liabilities.
	(1)	(2)	(3)	(4)	(5)	(6)
1 2 3 &c.	<i>Special Accounts.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	<i>General Account.</i>					
	Totals .. ..	..			

GENERAL BALANCE-SHEET, 31ST DECEMBER, 19 .

<i>Liabilities.</i>	£ s. d.	<i>Assets.</i>	£ s. d.
Cr. Balance, General Account	Cash in bank in current account ..	..
Total Cr. Balance, Special Accounts	Less unrepresented cheques .. ..	..
Sundry cash liabilities	Cash in hand .. ..	..
		Fixed deposits .. ..	..
		Investments .. ..	..
		Sundry cash assets .. ..	..

J. F. ANDREWS,
Clerk of the Executive Council.