GENERAL STATEMENT of RECEIPTS and EXPENDITURE for the Year ended the 31st December, 1903—continued.

	1900								
			Primary.		Secondary.		Total.		
		Assets.							
Arrears on the 31st December, 1903, viz Arrears of rent due in and prior to 190 Arrears of rent due in 1901 Arrears of rent due in 1902 Arrears of rent due in 1903 Arrears of interest due in 1903 Arrears of interest due in 1903 Amount due on fixed deposit Amount of balance in bank and in hand Amount advanced on mortgage Total assets			£ s. 19 6 19 13 109 16 3,370 15 82 4	d. 6 6 0 1 0	£ s.  0 18 154 8  	d. 6 5	110 3,525 82 1,000	13	d. 6 6 6 6 6 0 9 4
	L	iabilities	•				1		
Due Primary: Apportionment to Educat Due Secondary: Apportionment to H			£ s. 168 16	d. 5	£ s.	đ.	£ 168	s. 16	d. 5
Board and interest Rents overpaid Outstanding cheques Contractor's deposit			5 19 2,291 8 27 0	0 1 0	11 0 139 6	<b>0</b> 8	11 5 3,430 27	0 19 14 0	0 9 0
Total liabilities	•••	•••	•••		• • •		3,643	10	2

D. BARRON, Chairman.

Examined and found correct.—J. K. WARBURTON, Controller and Auditor-General.

## CIRCULARS.

Education Department, Wellington, 14th March, 1904.

(Circular memorandum to Secretaries of Education Boards.) As some Education Boards have apparently been in doubt as to the correct reading of the terms first-, second-, third-, and fourth-year pupil-teachers in the First Schedule of the Public-school Teachers' Salaries Act, I am directed to inform you that the following reading must be strictly adhered to, viz.: First, second, third, and fourth years are the respective years of service. A first-year pupil-teacher is one who has not completed one year's service as a pupil-teacher, a second-year pupil-teacher if one who has completed the first year of service, but who has not

completed the second year, and so on.

Special provision has been made for the payment for one year only, where necessary, of pupil-teachers who have completed their fourth year of service, such pupil-teachers being referred to in the schedule of the Act quoted above as "fifth-year" pupil-teachers.

G. Hogben, Secretary.

Education Department, Wellington, 21st March, 1904.

The Secretary, Education Board, has been granted to your Board for distribution to School Committees of schools now in operation at the rate of 9d. per head on the yearly average attendance of each school for the year 1903, calculated in accordance with the regulations under "The Public-school Teachers' Salaries Act, 1901.'

As soon as you have distributed the amounts payable accordingly, please forward to this office a statement containing the list of schools, with the average attendance and the amount paid to each School Committee. Printed forms for this purpose will be forwarded to you shortly.

G. Hogben, Secretary.

Education Department, Wellington, 29th March, 1904.

The Secretary, Education Board, I am directed to inform you that, with a view of allowing every Junior National Scholar a full opportunity of eventually qualifying for a Senior Scholarship, it is desired that each one should have the option of attending a secondary school without regard to the consideration that it may be open to him to attend a district high school without leaving his home. Please take action hereunder if the arrangements made with the scholars in your district so require.

E. O. Gibbes, Assistant-Secretary.

C. MACANDREW, Treasurer.