

not clearly separated in the accounts of some of the cantons. Income from endowments and reserves is omitted, the figures representing merely the expenditure out of public revenue, as I have no means of knowing what this is in the case of Switzerland—in several of the universities and secondary schools it is, I believe, by no means inconsiderable.

TABLE B1.—SWITZERLAND (1905).—EXPENDITURE OUT OF PUBLIC SOURCES PER HEAD OF POPULATION (exclusive of Expenditure met by Income from Endowments, and exclusive of Expenditure on Reformatory Schools and Schools for Neglected Children): Population, 3,463,609.

Kind of Education.	Actual Expenditure.			Expenditure per Head of Population.		
	Buildings (including Repairs).	All other Expenses.	Total.	Buildings.	All other Expenses.	Total.
	£	£	£	£ s. d.	£ s. d.	£ s. d.
I. Primary ..	64,000	1,570,000	1,634,000	0 0 4	0 9 1	0 9 5
II. Secondary ..	27,000	383,000	410,000	0 0 2	0 2 3	0 2 5
III. Continuation and Technical ..	20,000	344,000	364,000	0 0 1	0 2 0	0 2 1
IV. Higher ..	29,000	210,000	239,000	0 0 2	0 1 3	0 1 5
Totals ..	140,000	2,507,000	2,647,000	0 0 9	0 14 7	0 15 4

NOTE.—The figures in the first three columns are given to the nearest thousand pounds. The expenditure on Normal Schools and Teachers' Training Colleges is included under I. Technical Education of University grade is included under IV, Higher Education. The cost of Federal administration is not included.

TABLE B2.—NEW ZEALAND (1906).—EXPENDITURE OUT OF PUBLIC FUNDS PER HEAD OF POPULATION (exclusive of Expenditure met by Income from Endowments, and excluding Expenditure on Industrial Schools and Reformatories): Population, 956,457.

Kind of Education.	Actual Expenditure.			Expenditure per Head of Population.		
	Buildings (including Repairs).	All other Expenses.	Total.	Buildings.	All other Expenses.	Total.
	£	£	£	£ s. d.	£ s. d.	£ s. d.
I. Primary ..	121,000	596,000	717,000	0 2 6	0 12 6	0 15 0
II. Secondary ..	8,000	60,000	68,000	0 0 2	0 1 3	0 1 5
III. Continuation and Technical ..	21,000	33,000	54,000	0 0 5	0 0 9	0 1 2
IV. Higher ..	21,000	20,000	41,000	0 0 5	0 0 5	0 0 10
Totals ..	171,000	709,000	880,000	0 3 6	0 14 11	0 18 5

NOTE.—The figures in the first three columns are given to the nearest thousand pounds. The expenditure on Teachers' Training Colleges is included under I. Technical Education of University grade is included under IV, as Higher Education. The cost of administration, local and departmental, is included. Maori schools are included.

It will be seen at once that the total annual expenditure out of public moneys per head of the population for education, exclusive of the expenditure on buildings, is nearly the same in Switzerland and New Zealand—14s. 7d. and 14s. 11d. respectively; but the proportions spent in the several branches of education are very different in the two countries. Switzerland spends 9s. 1d. per head for the maintenance of primary instruction, and New Zealand gives 12s. 6d. for the same purpose. It is easy to point out the chief causes of this difference: The average salary of an adult public-school teacher in New Zealand was, in the year 1906, £139 2s. 2d. (including teachers in schools of Grade 0); the average salary of teachers (all adults) in Switzerland was, in 1905, £44 16s.: the average number of pupils in a primary school in Switzerland is 115, and in New Zealand 76 (roll) or 66 (average attendance), and the number of small schools is very large, 1,171 out of 1,847 schools being schools with one teacher, having not more than forty pupils in average attendance. The cost of these schools for salaries, allowances, and incidentals alone is at the rate of £6 5s. 11d. per pupil, which would correspond to an expenditure for all purposes except buildings (if all schools were equally costly) of about 15s. 6d. per head of the population as against 12s. 6d., the actual cost per head of the population in New Zealand. Again, in New Zealand in 1906 there was expended on the conveyance of children the sum of £11,954, which has nothing to correspond to it in the case of Switzerland. The last two items—namely, the cost of small schools and the money spent for the conveyance of school-children—are obviously due to the sparseness of the population in the Dominion; they are inevitable factors in the progress of settlement, and should be looked upon quite as much as part of the cost of settlement of the colony as roads and bridges, rather than as proper charges against education. The