

TABLE J.—SUMMARY OF THE ACCOUNTS OF INCOME AND EXPENDITURE FOR 1909 FURNISHED BY THE GOVERNING BODIES OF SECONDARY SCHOOLS.

<i>Receipts.</i>				<i>Expenditure.</i>			
	£	s.	d.		£	s.	d.
Credit balances on 1st January, 1909 ..	25,937	17	9	Liabilities on 1st January, 1909 ..	6,627	14	6
Endowment reserves sold and mortgage moneys repaid	1,064	12	5	Expenses of management	3,636	18	3
Rents, &c., of reserves	30,704	10	2	School salaries	56,493	12	8
Interest on moneys invested	2,307	10	7	Boarding-school accounts	14,663	7	6
Reserves Commissioners' payments ..	4,066	7	1	Scholarships and prizes	2,234	0	4
Government payments—				Printing, stationery, fuel, light, &c. ..	4,092	11	10
For manual instruction	900	15	9	Buildings, furniture, insurance, rent, and rates	41,911	7	2
For free places	33,489	14	8	On endowments	2,249	19	5
Subsidy on voluntary contributions ..	346	8	11	On manual instruction	953	10	7
Grants for buildings, sites, furniture, &c.	4,746	6	10	Interest	2,044	11	10
Statutory grant (Marlborough High School)	400	0	0	Examination expenses	235	18	4
Technical instruction—				Repayment of loans	800	0	0
Government payments	6,521	6	0	Payments of High School Boards to Education Boards	300	0	0
From other sources	1,353	13	4	Sundries not classified	3,239	2	0
School fees (tuition)	18,887	8	5	On technical instruction	7,793	5	8
Boarding-school fees	17,715	9	5	Credit balances, 31st December, 1909 ..	22,793	8	5
Books, &c., sold, and refunds	209	10	5				
Borrowed on loan	5,850	0	0				
Special voluntary contributions, bequests, and local subsidies	6,684	12	5				
Sundries not classified	1,350	16	7				
Debit balances, 31st December, 1909 ..	7,532	7	6				
	<u>£170,069</u>	<u>8</u>	<u>6</u>		<u>£170,069</u>	<u>8</u>	<u>6</u>

It may be as well to compare the chief items of income and expenditure in 1907, 1908, and 1909.

	1907.	1908.	1909.
	£	£	£
Income from reserves and endowments ..	33,636	36,774	37,478
Grants from Government (exclusive of building grants)*	24,948	29,108	41,258
Building grants	9,473	16,164	4,746
Tuition fees	20,128	19,160	18,887
Salaries of staff	50,038	52,340	56,494
Expenses of management	3,421	3,412	3,637
Buildings, &c.	38,153	40,103	41,911

As the free-place system is extended, the amount received in tuition fees will naturally diminish, and the capitation grants from Government will increase.

The Education Amendment Act of 1908, by the introduction of a higher scale of capitation on free pupils, benefits not only those secondary schools which have few if any endowments, but also the more numerous class of schools whose income from endowments is small in proportion to the number of pupils; further, it will relieve from anxiety those schools where a necessity arises for a large building expenditure in any year, as the effect of the new sliding scale is that in any year the total of the net annual income from endowments and the capitation—that is, of the moneys available for the payment of staff salaries and working-expenses—cannot, with due safeguards, fall below £12 10s. per pupil—a sum which past experience shows to be just sufficient. Generally speaking, the finances of the secondary schools are in a sound condition, notwithstanding the large expenditure under the head of buildings; indeed, it would be as well if the governing bodies of many of the schools would consider carefully the need for increasing the staffs of their schools, and of giving greater encouragement in the form of increased salaries to assistant teachers. At present there is no doubt that in many cases the salaries paid to assistants are far too low. Efficient work cannot reasonably be looked for in a secondary school unless the staff is sufficient and well paid.

* These include, in addition to grants for secondary education properly so called, amounts paid to secondary schools as controlling authorities of technical classes: These amounts in the years 1907, 1908, and 1909 were respectively £1,307, £2,208, and £6,521