

TABLE K.—SUMMARY OF THE ACCOUNTS OF INCOME AND EXPENDITURE FOR 1911 FURNISHED BY THE GOVERNING BODIES OF SECONDARY SCHOOLS.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Credit balances on 1st January, 1911 ..	22,143	1 6	Debit balances on 1st January, 1911 ..	7,597	5 0
Endowment reserves sold, and mortgage moneys repaid and insurance ..	1,310	4 10	Expenses of management ..	4,015	16 9
Rents, &c., of reserves ..	32,863	8 2	School salaries ..	64,491	17 11
Interest on moneys invested ..	1,402	18 4	Boarding-school accounts ..	17,310	7 6
Reserves revenue ..	5,709	1 8	Scholarships and prizes ..	2,228	1 6
Government payments—			Printing, stationery, fuel, light, &c. ..	5,388	6 11
For manual instruction, capitation, and subsidies ..	1,309	1 7	Buildings, furniture, insurance, rent, and rates ..	55,749	3 3
For free places, capitation, and subsidy on voluntary contributions ..	46,345	18 10	On endowments ..	6,343	14 6
Grants for buildings, sites, furniture, &c. ..	11,588	6 7	On manual instruction, exclusive of buildings..	1,206	13 9
Statutory grant (Marlborough High School) ..	400	0 0	Interest ..	3,048	2 4
School fees (tuition)..	17,768	16 4	Sundries not classified ..	5,918	17 0
Boarding-school fees, &c. ..	22,456	3 3	Credit balances, 31st December, 1911 ..	27,863	17 6
Sundries not classified ..	28,839	5 11			
Debit balances, 31st December, 1911 ..	9,025	16 11			
	<u>£201,162</u>	<u>3 11</u>		<u>£201,162</u>	<u>3 11</u>

The following table gives a comparison of the chief items of income and expenditure with those for 1909 and 1910 :—

	<i>Income.</i>		
	1909.	1910.	1911.
	£	£	£
Income from reserves and endowments ...	37,478	38,980	39,975
Grants from Government (exclusive of building grants)* ...	41,258	42,492	48,055
Building grants ...	4,746	11,794	11,588
Tuition fees ...	18,887	17,828	17,769
<i>Expenditure.</i>			
Salaries of staff ...	56,494	60,024	64,492
Expenses of management ...	3,637	4,334	4,016
Buildings, &c. ...	41,911	53,554	55,749

* 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 1909, 1910, and 1911 were respectively £6,521, £850, and £1,018.

The receipts under "Tuition fees" are still gradually declining, owing to the steady advance of the free-place system. All other items show an increase in receipts or expenditure, as the case may be, with the exception of management and building grants.

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.

Twenty of the secondary schools show a credit balance at the end of the year, and eight a debit balance. The net credit balance of all schools taken together has increased from £14,546 in 1910 to £16,838. This must be considered exceedingly satisfactory, as several High School Boards undertook heavy building programmes during the year; and only one-fifth of the funds therefor was supplied by the Government.

Attention has been drawn in previous reports to the urgent necessity devolving upon the High School Boards for making better provision for the salaries of their staffs. It was stated that in many schools the staffs were inadequate and, in view of the high qualifications expected, indifferently paid. The Department is, therefore, pleased to be in a position to record that this year the average salary of secondary-school teachers has been considerably improved. The total payments for salaries have increased by over £4,400, while the average salary of male assistant