

EXPENDITURE.

	1910. £	1911. £	1912. £
Salaries of staff	60,024	64,492	69,806
Expenses of management	4,334	4,016	4,336
Buildings, &c.	53,554	55,749	37,982

Fifteen of the secondary schools show a credit balance at the end of the year and thirteen a debit balance. The net credit balance of all schools taken together is £17,008.

For the whole Dominion, if there are taken into account only the secondary schools that admit free pupils under the Act, we find from Table K6 the following position as at 1st March, 1912:—

	1910.	1911.	1912.
Total number of pupils, excluding lower departments	4,638	5,144	5,515
Total net income from endowments (average of three years ending 31st December, 1912) ...	£9,561	£11,066	£12,373
Net income from endowments per head ...	£2·06	£2·15	£2·24
Approximate annual rate of capitation ...	£10·98	£10·80	£10·77
Total available net income per free pupil for salaries and management	£13·04	£12·95	£13·01
Total expenditure on salaries of staff	£48,570	£52,978	£56,682
" management	£3,275	£3,100	£3,152
" staff salaries, and management	£51,845	£56,078	£59,834
Expenditure per head on staff salaries	£10·82	£10·37	£10·29
" on management... ..	£0·70	£0·67	£0·57
Total expenditure per head on staff salaries, and management	£11·52	£11·04	£10·84

The last figure given shows as nearly as may be the actual cost per annum for each pupil, exclusive of those in the lower departments. Further details of the income and expenditure of the secondary schools will be found in Tables K7 and K8.

Lower Departments.—The Education Act provides that pupils who have not obtained a certificate of competency in the subjects of Standard V or a higher standard of the public-school syllabus may be admitted to a lower department of a secondary school if they are taught in a separate building or class-room, and if no part of the actual cost of their instruction is met out of the endowments of the secondary school. There were lower departments in eleven secondary schools during 1912; the total number of pupils in those departments was 287; the total cost of their instruction was £1,829; the total amount of fees received on their account was £2,266. (See Table K10.)