

FINANCIAL.

The following is a summary for 1915 of receipts (exclusive of grants for buildings, rent, equipment, and material) and of expenditure under certain heads in respect of the two main groups of classes—namely, (a) those conducted by Education or High School Boards, and (b) those conducted by Technical School Boards or Managers (including in each case technical high schools).

RECEIPTS.					(a.) £	(b.) £
Capitation on attendances and free places	..	..	..	..	21,653	25,771
Voluntary contributions and subsidies thereon	..	..	..	..	2,554	5,814
Students' fees	..	..	..	..	4,013	5,259
Sundry receipts	..	..	..	..	4,855	4,458
Totals for 1915	..	..	..	..	£33,075	£41,302
Totals for 1914	..	..	..	..	£28,548	£47,156

EXPENDITURE.					(a.) £	(b.) £
Administration	..	..	..	..	6,970	8,606
Salaries of instructors	..	..	..	..	20,127	23,775
Sundry expenses	..	..	..	..	1,678	2,934
Totals for 1915	..	..	..	..	£28,775	£35,315
Totals for 1914	..	..	..	..	£25,370	£32,892

The total cost of administration was 21 per cent. of the total receipts in the case of classes of the (a) group and 20 per cent. in the case of classes of the (b) group.

The receipts and expenditure in respect of buildings, rent, equipment, and material for class use were as follows :—

RECEIPTS.					(a.) £	(b.) £
Buildings and equipment	..	..	..	..	6,227	6,500
Rent and material	..	..	..	..	829	1,965
Totals for 1915	..	..	..	..	£7,056	£8,465
Totals for 1914	..	..	..	..	£6,693	£10,527

EXPENDITURE.					(a.) £	(b.) £
Buildings and equipment	..	..	..	..	3,432	6,847
Rent and material	..	..	..	..	2,582	3,922
Totals for 1915	..	..	..	..	£6,014	£10,769
Totals for 1914	..	..	..	..	£6,068	£26,482

For the year the total receipts from all sources exceeded the total expenditure under all heads by £5,342 in the case of the (a) group and by £3,683 in the case of the (b) group, indicating that the school authorities as a whole were not during 1915 hampered by insufficiency of funds.

Of the annual statements of receipts and expenditure (nineteen in all) relating to classes controlled solely by Education Boards or High School Boards—i.e., (a) group classes—five show credit balances totalling £2,237, while fourteen show debit balances totalling £10,258. In the case of the statements (nineteen in all) relating to classes conducted by Technical School Boards or managers—i.e., (b) group classes—sixteen show credit balances totalling £4,882, while three show debit balances totalling £2,900.

It has to be remembered, however, that classes of the (a) group include most of those held at small country centres, whereas those of the (b) group include most of the larger self-contained schools. Thus, while it is the exception for a Technical School Board to conduct classes at more than one centre, it is the rule for an Education Board to carry on classes at a number of centres (in one case twenty-nine) in its district. Further, the funds of classes of the (a) group are augmented annually to a lesser extent by voluntary contributions and the Government subsidy of £1 for £1 thereon, than are the funds of classes of the (b) group. Thus during the year classes of the (a) group (over 1,000 in number) received contributions amounting to £1,179, as compared with £2,927 received by classes of the (b) group (over 600 in number).