

£7·145 per head in the remaining schools. This difference was adjusted, as previously stated, by the Government's paying capitation on a sliding scale, which varied in 1917 from £7·391 to £13·5 per free pupil, the result being that the total income per free pupil from the two sources named ranged from £13·5 to £14·536. In future the amount will be £13·5 in every case, unless a Board's net income from endowments alone exceeds that figure.

The following is a summary of the receipts and expenditure of all secondary schools (lower departments included, Wanganui Collegiate and Christ's College Grammar Schools excluded) for the year 1917:—

SUMMARY OF THE STATEMENTS OF RECEIPTS AND EXPENDITURE FOR THE YEAR 1917, FURNISHED BY THE GOVERNING BODIES OF SECONDARY SCHOOLS.

(Wanganui Collegiate and Christ's College Grammar Schools not included.)

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Endowments—			Endowments (including proportion of office expenses)	6,231	2 5
Sales and mortgage-money repaid ..	933	4 3	Teachers' salaries and allowances ..	90,534	4 8
Lands vested in High School Boards ..	40,999	4 0	Incidental expenses of secondary departments—		
Secondary-education reserves ..	7,866	17 7	Office expenses and salaries (excluding endowments)	2,767	13 7
Interest on moneys invested ..	768	1 11	Printing, stationery, and advertising ..	2,327	6 9
Government grants—			Cleaning, heating, lighting, and care of school-grounds	6,828	6 10
Grants for buildings, sites, rent, apparatus, &c.	953	19 8	Material, examinations, prizes, games, and other incidentals	2,884	9 1
Capitation for free places and subsidies	79,505	8 10	Manual instruction (excluding buildings, &c.)	1,721	4 10
Capitation and subsidies for manual instruction	2,150	1 4	Sites, buildings, furniture, apparatus, taxes, &c.	30,208	11 3
School fees	10,175	4 6	Lower Department Account	3,637	0 2
Lower Department Account	3,754	0 2	Boarding-school Account	27,018	15 5
Boarding-school Account	26,875	13 2	Loans repaid and interest	10,502	9 4
Loans, transfers from Capital Account, interest, &c.	607	12 8	Technical Classes Account	2,525	10 0
Technical Classes Account	2,780	5 9	Scholarships, advances to pupils, and miscellaneous	6,095	7 10
Voluntary contributions, income from property not reserves, refunds, and sundries	7,539	1 3			
	£184,908	15 1		£193,282	2 2

As will be observed, the total expenditure exceeded the income by £8,373. It should be stated, however, that two Boards repaid loans amounting to £5,300, and in the case of the other eight Boards whose expenditure exceeded the income by any appreciable amount the excess was owing to expenditure on buildings. The very small amount raised in loans, &c.—i.e., £608—should also be compared with the corresponding figure for the previous year, which was £34,016.

The total expenditure on salaries (excluding lower departments) was £90,534 and on incidentals (which include office administration, caretaking, school material, &c.) £14,808, as compared with £81,999 and £14,961 respectively for the previous year. The expenditure per head of roll number on salaries amounted to £11·81 and on incidental expenses to £1·93, the latter figure ranging in the various schools from £1·39 to £4·1. The expenditure on buildings, &c., was £30,209, as compared with £62,561 in the previous year.

The income from endowments did not differ materially from that of 1916; the Government grants for buildings, &c., on the other hand, amounted to only £954, as compared with £9,097 in the previous year. The free place capitation receipts were also £9,536 less than in 1916, the decrease being largely due to the inclusion in the payments for 1916 of capitation for the last term of 1915, no corresponding amount for 1916 being paid in the year 1917.

The Education Act stipulates that the total expenditure on staff salaries and incidental expenses must not be less than the total amount calculated at the rate of £13 10s. per free pupil, together with the amount of tuition fees received. As the latter sum in 1917 amounted to £97,491, and the expenditure on the items named was £105,343, it will be seen that, taking all the schools together, the conditions of the Act were complied with. A few of the Boards, however, did not carry out this condition—owing in most cases to the impossibility of obtaining the required number of suitable teachers—and in all such cases refunds have been made to the Department.

Taking into account all the assets and liabilities of the various Boards, it appears that the total debit balance at the end of 1917 was £25,613, eleven Boards