

- (v.) Government payments—(a) For teachers' salaries and incidental expenses; (b) subsidies on voluntary contributions; (c) capitation for manual-instruction classes:
- (vi.) Special Government grants for buildings and apparatus:
- (vii.) Tuition fees of pupils:
- (viii.) Boarding-fees of pupils:
- (ix.) Miscellaneous sources, such as interest on moneys (other than those obtained by the sale of reserves), donations, and income from special endowments (for scholarships, prizes, &c.), rent of premises, &c.

The revenue derived from sources (i) to (iv) is the income from endowments, the "net annual income derived from endowments" being this sum less the expenditure incurred in connection with the endowments and school property and upon building purposes approved by the Minister. Under the provisions of the Education Amendment Act, 1920, instead of a capitation payment being made by the Government on account of free pupils, the Boards are now paid the actual amounts expended upon full-time teachers' salaries, together with a grant of £2 10s. per annum per pupil on the roll for incidental expenses and a grant not exceeding £1 per pupil for the payment of part-time teachers. In making the payment for salaries a Board's "net annual income from endowments" and receipts from tuition fees are taken into account and deducted from the total amount payable by the Government. The amount chargeable for tuition fees is now prescribed by regulation, being at the rate of £4 per term, reducible to £3 10s. for prompt payment.

The following is an approximate summary of the receipts and payments of all secondary schools (lower departments included, Wanganui Collegiate and Christ's College Grammar Schools excluded) for the year 1920. Owing to delay in the receipt of returns from one school the figures are not exactly, but very approximately, correct:—

SUMMARY OF THE STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE YEAR 1920 FURNISHED BY  
THE GOVERNING BODIES OF SECONDARY SCHOOLS.

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

| <i>Receipts.</i>                                                                          | <i>£</i> | <i>Payments.</i>                                                     | <i>£</i> |
|-------------------------------------------------------------------------------------------|----------|----------------------------------------------------------------------|----------|
| Endowments—                                                                               |          | Endowments (including proportion of office expenses) .. .. .         | 6,787    |
| Sales .. .. .                                                                             | 820      | Teachers' salaries and allowances .. .. .                            | 153,979  |
| Lands vested in High School Boards .. .. .                                                | 45,322   | Incidental expenses of secondary departments—                        |          |
| Secondary-education reserves .. .. .                                                      | 6,810    | Office expenses and salaries (excluding endowments) .. .. .          | 4,313    |
| Interest on moneys invested .. .. .                                                       | 1,314    | Printing, stationery, and advertising .. .. .                        | 3,964    |
| Government grants—                                                                        |          | Cleaning, heating, lighting, and care of school-grounds .. .. .      | 10,187   |
| Grants for buildings, sites, rent, apparatus, &c., and subsidies .. .. .                  | 38,918   | Material, examinations, prizes, games, and other incidentals .. .. . | 4,056    |
| For salaries and incidental expenses .. .. .                                              | 128,759  | Manual instruction (excluding buildings, &c.) .. .. .                | 2,232    |
| Capitation for manual instruction .. .. .                                                 | 3,302    | Sites, buildings, furniture, apparatus, taxes, &c. .. .. .           | 80,217   |
| School fees .. .. .                                                                       | 11,018   | Lower Department Account .. .. .                                     | 6,811    |
| Lower Department Account .. .. .                                                          | 7,172    | Hostels Account .. .. .                                              | 57,424   |
| Hostels Account .. .. .                                                                   | 55,323   | Investments, loans repaid, and interest .. .. .                      | 8,416    |
| Loans, interest, &c. .. .. .                                                              | 10,545   | Technical Classes Account .. .. .                                    | 2,873    |
| Technical Classes Account .. .. .                                                         | 2,890    | Scholarships, advances to pupils, and miscellaneous .. .. .          | 6,090    |
| Voluntary contributions, income from property not reserves, refunds, and sundries .. .. . | 11,270   |                                                                      |          |
|                                                                                           | £321,463 |                                                                      | £347,349 |

The amount expended exceeded the sum for the previous year by £78,772, the expenditure on salaries being £31,469 greater, on buildings and sites £26,228 greater, and on hostels-maintenance £15,435 greater; the last-named item was, however, compensated to a great extent by increased receipts amounting to £12,034.

The total payments for the year exceeded the receipts by £25,886; Government grants due, however, at the end of the year covered part of this deficiency on the year's working. The net income from endowments as defined above was £21,321; this sum, together with tuition fees and the Government grant for salaries and incidental expenses, should have covered the cost of these items; including, however, an amount of £7,000 due to the Boards at the end of the year there was a deficiency of £8,000 on this account. The deficiency is due, no doubt, to the