ture by secondary schools and university colleges out of income from their reserves, making a total of £3,268,000. Included in the total is an expenditure on new buildings amounting to £350,000, which should be regarded as capital expenditure. The cost of maintaining and overseeing some 5,000 delinquent, dependent, and defective children, totalling £118,000, is also included in the cost of education mentioned, and as this is a social rather than an educational service the annual cost to the Department of the maintenance of the Education service alone (excluding capital expenditure) may be reckoned at approximately £2,720,000.

The total cost of education per head of the population was £2 9s. 9d., or, excluding capital expenditure on new buildings, £2 4s. 5d., and excluding both capital expenditure and expenditure on more or less social services, £2 2s. 1d. The cost of education in England as estimated for the year 1920-21 was £79,000,000 or £2 1s. 8d. per head of the population; in Manitoba the corresponding figure is £2 11s. 3d.; and in Alberta nearly £5.

is £2 11s. 3d.; and in Alberta nearly £5. Of the total cost to the Department of the maintenance of the system, 78.3 per cent. was on account of primary education; 8.4 per cent., secondary education; 5.1 per cent., technical (including technical high schools); 2.6 per cent., University; 4.1 per cent., special schools, industrial schools, and probation system; and 1.5 per cent., teachers' superannuation and miscellaneous charges.

The expenditure of £2,405,000 on primary education represents a charge of £1 16s. 8d. per head of the population, as compared with £2 0s. 8d. in the previous year. The cost, exclusive of new buildings, was £1 13s. 10d. per head. The cost of each child on the roll of primary schools works out at £11 6s. 2d., or, excluding capital expenditure on buildings, £10 8s. 9d. In New South Wales the total cost per child at primary and secondary schools is estimated at £11 17s. 10d. Each child in average attendance at the London County Council schools in 1919–20 cost £12 0s. 2d. exclusive of the capital cost of meals in necessitous cases. In the Transvaal each primary school pupil costs £15 3s. 11d. per annum. The salaries of teachers absorb more than two-thirds of the cost of elementary education, the remaining expenditure being in connection principally with the training of teachers, maintenance of buildings, inspection, conveyance, and incidental expenses of schools.

The expenditure on secondary education, which includes the expenditure on secondary schools and on the maintenance of secondary departments of district high schools, amounted to £337,000, of which sum £54,000 was met by income from reserves belonging to the various high-school Boards. The total expenditure was £33,000 less than in the previous year, the reduction being due to more limited expenditure on new buildings. £44,000 was the amount expended by the Department on new buildings. The cost to the Department of maintenance was approximately the same as in 1921, and the number of pupils being greater the cost per head was correspondingly less, amounting to £16 9s. 9d. If the expenditure on new buildings and the expenditure out of the Board's income from reserves be added the cost to the country per pupil becomes £23 4s. 11d. The cost per secondary-school scholar in England is estimated at from £28 to £30.

The expenditure on technical education was  $\pounds 211,000$ , of which sum  $\pounds 66,000$  represents the cost of new buildings. In this case also the expenditure on new buildings was much less than in the previous year, the cost of maintenance being approximately the same.

Towards the cost of University education the Department provided  $\pounds74,000$  for maintenance and  $\pounds55,000$  for new buildings, while  $\pounds27,000$  was met by income from the reserves of the various colleges, making a total of  $\pounds156,000$ , or a charge of 2s. 4d. per head of the population.

The expenditure on special and industrial schools and the probation and boarding-out system amounted to  $\pounds 118,000$ , the cost being  $\pounds 19,000$  less than in the previous year.

In addition to the above expenditure controlled by the Education Department, £4,457 was expended by the Mines Department on schools of mines, and £1,350 by the Department of Public Health on dental bursaries tenable at the University of Otago.