

The following is a summary of the receipts and payments of all operative secondary schools:—

SUMMARY OF THE STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE YEAR 1922 FURNISHED BY THE GOVERNING BODIES OF PUBLIC OPERATIVE SECONDARY SCHOOLS.

<i>Receipts.</i>		<i>Payments.</i>	
	£		£
Endowments—		Endowments (including proportion of office expenses)	6,812
Sales	451	Teachers' salaries and allowances	156,705
Lands vested in High School Boards	46,843	Incidental expenses of secondary departments—	
Secondary-education reserves	10,413	Office expenses and salaries (excluding endowments)	5,016
Interest on moneys invested	675	Printing, stationery, and advertising	3,096
Government grants—		Cleaning, heating, lighting, and care of school-grounds	12,778
Grants for buildings, sites, rent, apparatus, &c., and subsidies	42,489	Material, examinations, prizes, games, and other incidentals	4,043
For salaries	123,859	Maintenance of buildings, rates, and taxes	6,869
For incidental expenses	27,353	Sites, buildings, furniture, and apparatus	61,099
Tuition fees	10,278	Lower Department Account	7,134
Lower Department Account	6,369	Hostels Account	60,571
Hostels Account	63,442	Loans repaid, and interest	7,670
Loans, interest, &c.	3,315	Technical Classes Account	5,237
Technical Classes Account	4,770	Scholarships, manual instruction, advances to pupils, and miscellaneous	8,594
Voluntary contributions, income from property not reserves, refunds, and sundries	8,964		
	<u>£349,221</u>		<u>£345,624</u>

The total amount expended was £79,500 less than in the previous year, the reduction being principally in the item, "Sites, new buildings, furniture, and apparatus." The expenditure of £61,000 on new buildings, &c., included, among other items, part of the cost of a new boys' school at Auckland, of rebuilding the boys' school at Oamaru, of a new site at Whangarei, of additions to the buildings at Hamilton and New Plymouth, and of a hostel at Gore. The Government's contribution towards the expenditure was £46,000.

The cost of maintenance, including salaries and incidental expenses, was practically the same as in the previous year. The Department pays the Boards the cost of salaries (less net income from endowments), and also a grant of £2·5 per pupil to cover the cost of incidental expenses. The cost of incidentals ranged in the various schools from £1·6 to £4·6, the average cost being £2·25. The total net income from endowments, being the sum the Boards contributed towards the cost of salaries, was £17,000.

As stated above, the majority of the hostels are being managed without any financial loss, and when certain changes are made in the administration of one or two of them, it should be unnecessary for any of them to lose money on the year's working.

Several secondary-school Boards have raised loans on the security of their income from endowments with which to carry out their building operations, the loans being repaid gradually from the said income. The total indebtedness of all Boards on this account is about £75,000, the value of their property, of course, far exceeding this amount.

The following payments were made by the Department on account of secondary education during the year ending 31st March, 1923:—

Payments to Education Boards for—	£
District high schools: Secondary teachers—Salaries	36,311
National Scholarships	10,082
Payments to secondary schools and colleges for—	
Salaries and incidental expenses	159,013
Manual instruction capitation	2,649
Subsidies on voluntary contributions	408
New buildings, equipment, furniture, sites, &c.—Education Purposes	
Loans Act, 1919	44,480
Rebuilding high school destroyed by fire	1,994
From reserves revenue in accordance with Education Reserves Amendment Act, 1914	9,085
Conveyance of pupils to secondary and district high schools	6,789
Marlborough High School: Statutory payment	400
Inspectors' salaries	1,270
Inspectors' travelling-expenses	426
Total	<u>£272,907</u>