

Twenty of the secondary schools show a credit balance at the end of the year, and eight a debit balance. The net credit balance of all schools taken together has increased from £14,546 in 1910 to £16,838. This must be considered exceedingly satisfactory, as several High School Boards undertook heavy building programmes during the year; and only one-fifth of the funds therefor was supplied by the Government.

The item of income, "Sundries unclassified, £28,839," includes a loan of £23,100 to the Wanganui Collegiate School.

	1909.	1910.	1911.
Total number of pupils, excluding lower departments	4,421	4,638	5,144
Total net income from endowments (average of three years ending 31st December, 1911) ...	£11,775	£9,561	£11,066
Net income from endowments per head ...	£2-66	£2 06	£2-15
Approximate annual rate of capitation ...	£10-40	£10-98	£10-80
Total available net income per free pupil for salaries and management	£13-06	£13-04	£12-95
Total expenditure on salaries of staff	£45,081	£48,570	£52,978
" management	£2,851	£3,275	£3,100
" staff salaries, and manage- ment	£47,932	£51,845	£56,078
Expenditure per head on staff salaries	£10-60	£10 82	£10-37
" on management... ..	£0-64	£0-70	£0-67
Total expenditure per head on staff salaries, and management	£11-24	£11-52	£11-04

Lower Departments.—The Education Act provides that pupils who have not obtained a certificate of competency in the subjects of Standard V or a higher standard of the public-school syllabus may be admitted to a lower department of a secondary school if they are taught in a separate building or class-room, and if no part of the actual cost of their instruction is met out of the endowments of the secondary school. There were lower departments in eleven secondary schools during 1911; the total number of pupils in those departments was 256; the total cost of their instruction was £2,005; the total amount of fees received on their account was £2,030. (See Table K9.)