Receipts.		£ s. d.
Cr. Balances on 1st January, 1883 ..		5,096 16 10
Voted by the General Assembly		3,894 6 0
Education endowment reserves sold ..		18,605 7 9
Rents of endowment reserves .	£13,570 19 0	
Interest on proceeds of endowments	4,083 9 9	
From Education Reserves Commissioners	2,121 0 4	
		19,775 9 1
School fees		18,601 3 0
Boarding-school fees		4,572 0 6
Books, &c., sold, and refunds.		160 7 10
Sundries not classified .		1,851 7 8
Interest on current accounts		57 3 8
Dr. Balances on 31st December, 1883 .		6,830 16 10
		£79,444 19 2
Receipts, excluding balances		£67,517 5 6

Expenditure.	£ s. d.
Liabilities on 1st January, 1883	4,283 6 8
Board office management and expenses.	1,837 1 1
Teachers' salaries	29,372 6 1
Boarding-school accounts	3,421 10 2
Examination fees and expenses	576 0 1
Scholarships and prizes	574 4 10
Printing, stationery, and advertising	1,263 8 11
Buildings, furniture, rent, insurance, rates, &c.	20,514 12 2
Cleaning, fuel, light, &c.	753 9 8
Interest. ..	2,481 11 4
Sundries not classified	3,609 10 5
Proceeds of reserves sales invested	6,035 9 3
Cr. Balances on 31st December, 1883	4,722 8 6
	£79,444 19 2
Expenditure, excluding balances and reserves moneys investe	£64,403 14 9

Public Libraries Subsidy

The sum of £6,000 voted for public libraries has been distributed in accordance with the resolution of the General Assembly Immediately after the prorogation of the General Assembly last year, a public notice was issued, intimating the principles upon which the distribution of the vote would be made, and inviting applications from the managers of public libraries. A separate paper (E.–10) contains a copy of the public notification, and a list, arranged according to the education districts, of all the libraries that participated in the grant, with their several incomes and the amounts paid to them respectively The only income recognized as entitling to subsidy was that derived from subscriptions and voluntary contributions for ordinary current expenditure, receipts from endowments and Borough or County Councils, rents of buildings, and moneys obtained for building purposes being excluded from the calculations. In accordance with the decision of the General Assembly, the maximum amount of subsidy given to any institution was £50. The following is a summary of the distribution of the vote in the different education districts:—

TABLE X.—Distribution of the Public Libraries Subsidies according to Education Districts.

Education District.	Number of Libraries.	Income.	Amount of Subsidy.
		£ s. d.	£ s. d.
Auckland	88	2,052 3 9	1,354 8 1
Taranaki	6	52 17 6	69 19 1
Wanganui . ..	11	555 2 11	256 1 9
Wellington	16	465 7 0	288 1 6
Hawke's Bay	28	847 2 5	526 15 0
Marlborough	5	190 12 2	108 16 3
Nelson	25	463 10 7	365 18 11
North Canterbury	71	1,818 8 8	1,123 18 8
South Canterbury	10	408 5 7	196 14 1
Westland	16	650 9 7	362 4 1
Otago	56	1,548 0 8	948 15 9
Southland ..	24	498 0 6	378 12 0
Totals .	356	9,550 1 4	5,980 5 2

The whole of the vote of £6,000 was apportioned in the first instance, but, after a majority of the payments had been made, it was ascertained that part of the amount returned as "donations" by a certain library was actually a receipt for rent, and therefore inadmissible for the purposes of the distribution. The deduction made in this case represents the difference between the vote and the amount shown as having been distributed.*

* If the vote had been distributed in strict proportion to the incomes of the several libraries, the eleven following-named institutions, instead of receiving only £50 each, would have been entitled to the sums placed after their names respectively: Christchurch Public Library, £150 11s. 4d., Auckland Free Library, £148 5s. 10d.; Oamaru Athenæum, £105 12s. 10d., Timaru Mechanics' Institute, £75 13s. 2d. Wanganui Public Library, £75 11s. 1d.; Masterton Institute, £56 16s. 10d.; Nelson Institute, £55 19s. 9d., Cromwell Athenæum, £52 9s. 1d., Turanganui Public Library, £52 5s. 2d. Christchurch Young Men's Christian Association Library, £52, and Thames Public Library, £51 6s. 5d. The additional amount (£326 11s. 6d.) that these eleven institutions would have received but for the limitation of the maximum subsidy to £50 had the effect of slightly increasing the sums that the smaller libraries would otherwise have received. The Waipawa Public Library would have been entitled to £48 6s. 6d. only, but its share of the £326 11s. 6d. raised its subsidy to £50. The increase of the amount in the case of a library showing an income of £5 was about 12s.; of £10, about 14s.; of £20, about 18s.; of £30, about £1 2s., of £40, about £1 6s.; and of £50, about £1 10s. In consequence of the limitation of the maximum grant to £50, the Committee of the Wellington Athenæum have closed their free reading-room, and have not applied for a share of the subsidy.