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on account of hardship, special approval has been given. This bonus is not a charge on the Superannuation Fund, but is provided for out of the Consolidated Fund.

Subsidies to Public Libraries.

(See also E.-10, Subsidies to Public Libraries.)

The sum of £3,000 was voted by Parliament in 1920 for distribution as a subsidy to public libraries in country districts, the libraries participating in the vote being those situated in places having not more than fifteen hundred inhabitants. It is considered that small libraries stand in the greatest need of some financial assistance, and while the small sum available for each library is a material help to such libraries, the benefit to large libraries would be almost

negligible.

The vote was distributed in March, 1921, the conditions requiring that a library participating in the benefits must be public in the sense of not being under the control of an association or society the membership of which is composed of only part of the community, and if a borough library, a reading-room open to the public free of charge must be provided. In addition, there must have been at least eight members subscribing to the library, the receipts from subscriptions and donations to the funds of the library during the year being not less than £2. An application to share in the grant must be accompanied by statements of the annual receipts and payments of the body controlling the library, the membership, and the general arrangements for the carrying-on of the library.

The grant is distributed as a subsidy, the sum paid to each library being based upon the amount received during the year by the library by way of subscriptions, donations, and special rates. To this amount is made a nominal addition of £25; but no library receives credit for a larger income than £25—that is, in no case does the amount upon which subsidy is based exceed £50. In this manner the interests

of smaller and less prosperous libraries are protected.

The number of libraries participating in the vote in 1921 was 295, as compared with 273 in 1920, the incomes of the libraries from subscriptions, &c., ranging from £2 to £169. The subsidies paid ranged from £7 4s. to £13 6s. 8d., being paid at the rate of 5s. 4d. in the pound on the amount upon which subsidy was based.

The condition attached to the Government subsidy is that it is to be expended upon books for the library, the injunction being added that works of a high standard of merit should be chosen and a fair proportion of books of permanent value included in the selection.

TABLES RELATING TO COST OF EDUCATION.

In the following tables, A, B, C, D, E, and F, an attempt is made to analyse the public expenditure on the various branches of education, to show under what heads the increase of expenditure in recent years has taken place; and to give the expenditure per head of the population and per head of the roll of schools.

Table A.—Analysis of Expenditure on Education in New Zealand for the Year 1920-21. (Figures given in every case to the nearest £1,000.)

Branch of Education.	Out of Public Funds.			Secondary	Total for all
	Main- tenance.	New Build- ings and Additions,	Total.	and University Reserves Revenue.	Items from all Public Sources.
N.	£.	£	£	£	
A. (1.) Primary (including Native schools and training colleges)	2,173,000	296,000	2,469,000		2,469,000
(2.) Secondary (including secondary schools, technical high schools, and secondary departments of district high schools)	268,000	44,000	312,000	53,000	365,000
(3.) Technical and continuation	63,000 72,000	67,000 37,000	130,000 109,000	30,000	130,000 139,000*
Totals A (1-4)	2,576,000	444,000	3,020,000	83,000	3,103,000
B. Industrial schools, probation and boarding-out system, &c.	97,000	14,000	111,000		111,000
C. Special schools (Deaf, Blind, and Feeble-minded Children)	25,000	·	25,000		25,000
D. Teachers' Superannuation, stores and material purchased, and miscellaneous	68,000		68,000		68,000
	2,766,000	458,000	3,224,000	83,000	3,307,000

^{*} In addition to this expenditure £4,427 was expended by the Mines Department on schools of mines, and £1,650 was expended by the Department of Public Health on dental and medical bursaries.