## CHAPTER XI.—MISCELLANEOUS

92. Legislation.—No amendments to the Forests Act, 1921–22, were made during

the year, nor were there any amendments to the regulations under the Act.

Section 2 of the Reserves and other Lands Disposal Act, 1945, cancels the reservation as an endowment for primary education of an area containing 173 acres and 36 perches, being Sections 34 and 35, Block VIII, Otepopo Survey District, Otago Land District (C.T. 180/103), and sets the land apart as a permanent State forest under and subject to the provisions of the Forests Act. This land is included in Herbert State Forest, a new afforestation project.

The Bush Workers Act, 1945, makes provision for the safety and protection of bush

workers.

93. Finance.—Appendix VI of this report summarizes the receipts into and payments out of the State Forests Account during the year ended 31st March, 1946, together with those of the three previous years. The complete departmental accounts are set out in parliamentary paper B-1 [Pt. IV].

Reference to Appendix VI will show that, compared with the previous year, payments for 1945-46 increased by approximately £123,000 and receipts by more than £127,000.

The increased expenditure was necessary to finance essential preparatory work required in the establishment and maintenance of new projects and the restarting of work on established forest projects which had to be held over during the war years.

The increase in revenue from £460,800 for 1944-45 to £588,324 for 1945-46 is accounted for largely in the returns from utilization projects. This increase cannot, however, be taken as a measure of the increase in output, as it arises to a substantial extent from the liquidation of slow-moving accounts, the sales concerned having now been diverted to other channels. The only other increase that calls for comment is in the final item in the Appendix—viz., "Miscellaneous credits." This item is so much larger because of the crediting to the account of £42,000 in adjustment of timber-control expenses which had previously been charged against the State Forests Account, as referred to in last year's report.

94. Subventions to Local Bodies, &c.—The extent to which subventions of forest revenue to the Consolidated Fund and local bodies have necessitated the raising of additional loan-moneys over the past three years in order to provide the necessary

finance for forest activities is shown in the following table:-

|                               | Year.     |         |        | Consolidated Fund<br>(under Section 39<br>of Forests Act,<br>1921–22). | Local Authorities<br>(under Section 17<br>of Finance Act,<br>1924). | Local Authorities<br>(under Sections 6<br>and 7 of Forests<br>Amendment Act,<br>1926). | Total.   |
|-------------------------------|-----------|---------|--------|--|---|--|--|
| 1943-44<br>1944-45<br>1945-46 |           | <br>    |        | $\begin{array}{c} \pounds \\ 17,455 \\ 16,196 \\ 14,235 \end{array}$   | $ \mathfrak{L} $ 12,928 12,799 17,114                               | £ 7,596 6,057 6,230  | $\stackrel{\pounds}{37,979} \ 35,052 \ 37,579$ |
| Totals                        |           | 47,886  | 42,841 | 19,883   | 110,610   |  |  |
| Percenta<br>receipts          | ge of ind | igenous | forest | 11.00  | 9-84  | 4 · 56   | 25 · 40  |

The relationship which the above subventions of revenue bear to the amounts of loans raised is as follows:—

|                         |  | 1943-44. | 1944-45.     | 1945-46.     |              |
|-------------------------|--|----------|--------------|--------------|--------------|
| Total loans raised      |  |          | £<br>110,000 | £<br>110,000 | £<br>300,000 |
| Subventions—<br>Amounts |  |          | 37,979       | 35,052       | 37,579       |
| Percentage of loans     |  |          | 34.53        | 31.87        | 12.53        |