

An amendment to section 35 widens the powers of Fire Authorities to recover costs of fire-fighting from the owner of property menaced by the fire or to apportion costs among the persons interested if a Fire Authority thinks fit. An owner may appeal against the charge to the Fires Appeal Tribunal.

(b) The Rural Fire Committee Regulations 1949 (1949/21), issued under the Forest and Rural Fires Act, 1947, provide generally the necessary machinery for the constitution of Rural Fire Committees and the regulating of their procedure. These regulations have general application to all Rural Fire Committees, and they avoid the necessity for repetition each time a Rural Fire Committee is appointed.

(4) *Other Legislation.*—(a) Section 5 of the Nassella Tussock Amendment Act, 1948, amends section 65 of the principal Act, and provides that where a Nassella Tussock Board or County Council is of the opinion that any land should be acquired by His Majesty the King for the purpose of controlling or eradicating nassella tussock thereon, the Board or the Council, as the case may be, may request the Minister of Lands to acquire such land.

The Minister of Lands, with the concurrence of the Commissioner of State Forests, may, by notice published in the *Gazette*, declare any land so acquired to be a nassella tussock control reserve. While any such notice remains in force, the land concerned is deemed to be a State forest within the meaning of the Forests Act, 1921–22, and is to be administered by the State Forest Service accordingly.

(b) Section 17 of the Reserves and Other Lands Disposal Act, 1948, cancels the reservation as education endowment land over 14 acres, being Section 3, Block III, Rangleburn Survey District, Otago Land District, and sets the land apart as permanent State forest.

FINANCE AND ACCOUNTS

(1) *New Financial Basis.*—During the year under review, legislation was passed which effected a change in the method of financing Forest Service activities on the lines mentioned in the last annual report. The State Forests Account (a separate account within the Public Account) was abolished as from 1st April, 1948, by section 3 of the Forests Amendment Act, 1948, the Act providing that moneys should be received into and paid out of such funds or accounts as may be determined from time to time by the Minister of Finance. The accounts at present approved are the Consolidated Fund and the Public Works Account.

The Consolidated Fund is used for the general administrative activities of the Service and, as the fund is financed generally by administrative revenue (taxation, &c.), neither repayment of nor interest on the moneys expended is required. Expenditure from the Fund is appropriated by Parliament under vote: "Forest Administration." The Public Works Account is used in connection with forest development and management, and the development of utilization and administrative units, the Account being financed for this purpose partly by forest revenue and partly by loan-moneys. Appropriation of expenditure is under vote "Forest Development."

Vote "Forest Administration" shows, in addition to the net amount chargeable against the vote, the total payments by way of salaries and other payments to staff for the whole of the Service, and also certain other payments requiring specific appropriation, regardless of which vote finally bears the charges. That portion of the expenditure which finally comes to charge against Public Works Account is provided for by two deductions from vote "Forest Administration," one under "Salaries" and the other under "Other charges." Vote "Forest Administration" provides for the operating-expenses (as distinct from development or establishment expenses) of the departmental utilization units, and the revenue from these units is credited to Consolidated Fund. Vote "Forest Administration" also includes an item "Transfer to Public Works Account: contribution towards cost of forest development," which provides