The Main Highways Board has been subjected in a few instances to local pressure directed to enforcing the carrying-out of grade easements and other improvements, which are perhaps just a little premature in the present state of development of New Zealand. It is important that the tunds available, which are by no means in excess of bare requirements, should be conserved and devoted rather to the elimination of dangers and the improvement of surface than to the obtaining of ideal grades.

The economics of all projects put forward are carefully looked into, and while perhaps to the passerby some of the deviations or improvements in hand may appear extravagant, an investigation of the pros and cons will show that they have all a solid justification when upkeep and running expenses are considered as well as

capital.

## EXPENDITURE.

The total net expenditure under all votes and accounts appearing on the public-works estimates for the financial year ended 31st March, 1927, was £6,777,474. Of this sum £3,588,059 was expended out of General Purposes Account, and the balance, £3,189,415, out of special accounts.

A brief summary of this expenditure, as well as the total expenditure since the inception of the public-works policy to the 31st March last, follows in tabular form:—

Railways—       £         New construction       1,096,368         Additions to open lines       384,439         Payment to Midland Railway bondholders       .         Roads       578,128         Public buildings       326,039         Immigration       184,918         Purchase of Native lands       .         Lighthouses, harbour-works, and harbour defences       19,021	£ 34,259,198 15,557,081 150,000 16,261,228* 9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408
New construction       1,096,368         Additions to open lines       384,439         Payment to Midland Railway bondholders          Roads       578,128         Public buildings       326,039         Immigration       184,918         Purchase of Native lands          Lighthouses, harbour-works, and harbour defences       19,021	15,557,081 150,000 16,261,228* 9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408
Payment to Midland Railway bondholders          Roads         578,128         Public buildings         326,039         Immigration        184,918         Purchase of Native lands           Lighthouses, harbour-works, and harbour defences        19,021	15,557,081 150,000 16,261,228* 9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408
Roads <td< td=""><td>16,261,228* 9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408</td></td<>	16,261,228* 9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408
Public buildings                184,918         Purchase of Native lands  .	9,920,287 3,117,408 2,061,204 1,225,509 424,609 8,666,408
Immigration	3,117,408 2,061,204 1,225,509 424,609 8,666,408
Purchase of Native lands	2,061,204 1,225,509 424,609 8,666,408
Lighthouses, harbour-works, and harbour defences 19,021	$1,225,509 \\ 424,609 \\ 8,666,408$
	424,609 8,666,408
	8,666,408
Tourist and health resorts	
Telegraph extension 558,042	
Development of mining	882,975
Defence works (general)	1,241,395
Departmental	2,372,941
Irrigation and water-supply	734,345
Lands-improvement	356,283
Minor works and services	312,607
Plant, material, and stores	358,492
Quarries (acquisition and operating) 6,302	20,468
Timber-supply and sawmills for Public Works Department 8,512	12,686
Motor-transport services	33,635
Cost and discount, raising loans, &c	2,496,325
Total General Purposes Account 3,588,059	100,465,084
Aid to Water-power Works and Electric Supply Account	
Waihou and Ohinemuri Rivers Improvement Account 65,856	
Total Public Works Fund	106,859,356
Railway	228,374
Road	101,658
Railways Improvement Account	641,275
Railways Improvement Authorization Act 1914 Account 880, 2299	
Loans to Local Bodies Account—Roads to open up Crown lands	697,408
Opening up Crown Lands for Settlement Account—Roads to open up Crown lands	206,626
Lands for Settlement Account—Roads to open up Crown lands 12,714	583,688
National Endowment Account	53,401
Education Loans Account	3,002,947
Main Highways Account Construction Fund 549,649	, , , , , , , , , , , , , , , , , , ,
6,777,474	116,542,235

<sup>\*</sup> Includes £4,500 expended under section 16, subsection (1), Native Land Amendment and Native Claims Adjustment Act, 1923. † Does not include expenditure under the Ellesmere Land Drainage Act, 1905. † Excludes interest during construction. § Includes proportionate cost of loan raised under these accounts.