129 D.-1.

No. 14 Highway District—			Μ.	ch.
Darfield-Rakaia (via Glentunnel)	 • •	 	26	0
No. 16 Highway District—				
Alexandra-Clyde	 	 	7	50
No. 17 Highway District—				
Balclutha-Owaka	 	 	23	0
Balclutha - Tuapeka Mouth	 	 	20	40
Dunedin-Invercargill (extension)	 	 	$^2$	31
Tapanui Railway-station Road	 	 	1	8
No. 18 Highway District—				
Invercargill-Fortrose	 	 	25	14
Gore-Winton	 	 • •	37	26
Total	 	 	187	

The declaration of the Omahu – Tukituki River Bridge via Hastings and Havelock Main Highway, and the Farndon–Hastings Main Highway, in the No. 5 Highway District, involved a change of routes only, the declarations as originally made being simultaneously revoked. This was also the case with the Gore–Winton Main Highway, in the No. 18 Highway District, which was gazetted in lieu of the previously declared route, Mataura–Winton.

## Declaration of New Government Roads.

During the year a number of new Government roads were declared, involving a length of 73 miles 72 chains. The total length of highways declared to be Government roads at the 31st March, 1927, less the mileage revoked, was 1,562 miles 65 chains. The following are the Government road declarations for the year:—

					ch.
• •	• •	• •	• •	Э	20
				0	<b>#</b> 0
• •	• •	• •	• •	9	58
**					
Kawa			• •	$^2$	<b>4</b> 0
	• •			7	60
				9	0
				$^{2}$	24
				1	40
				0	20
				9	0
• •	• •	• •			
				6	10
• •	••	• •	• •		
				20	40
• •	• •	••	• •		
				73	72
	Kawa				

The declaration of the following section of Government road was revoked: No. 16 Highway District—Palmerston-Queenstown, via Beck's, 6 miles 10 chains.

## FINANCE.

The actual contributions to the Board's Revenue Fund from external sources for the year 1926-27 amounted to £507,413. The following tabulation shows how this total is made up, together with the comparative figures for the year 1925-26:—

Transfer from Consolidated Fund	• •		1926-27. £ 35,000	1925–26. £ 35,000
Proceeds of tax on tires and tubes, collected through	gh the Cu	istoms	•	·
Department			188,450	223,699
Registration and license fees of motor-vehicles			283,963	78,038
			£507,413	£336,737

The extraordinary difference between the figures showing the revenue from registration and license fees of motor-vehicles in each year is explained by the fact that there was considerable delay in 1926 in the issue of number-plates for motor-vehicles, with a corresponding lag in the payment of the fees by motor-vehicle owners. The total revenue for the two years from the sources referred to amounted to £844,150, or an average of £422,075.