Dunback-Middlemarch.—44 ch. between Macrae's and Moonlight has been metalled.

Clarksville-Springvale (No. 16 Highway District).—Vincent County Section: Widening of corners in the vicinity of Gorge Creek and Alexandra has been undertaken.

Picton-Bluff (No. 17 Highway District).—Taieri County Section: 5 m. 63 ch. of bituminous-

concrete pavement was laid from Hope Hill to the Taieri River Bridge, including the bridge deck and the curve at the south approach.

Clutha County Section: Widening has been carried out on lengths between Clinton and the

county boundary.

Mosgiel Junction - Middlemarch.-Mosgiel Borough: A contract for three-coat sealing through

borough was carried out, the total length being 1 m. 62 ch.

Taieri County Section—Deep Stream Deviation: A deviation 1 m. 53 ch. in length, to obviate an exceptionally steep hill on this section, was put in hand. 120 ch. of formation and 37 ch. of

base-course metalling have been completed.

Dunedin-Portobello.—Reconstruction was carried out on this highway from the end of the bituminous pavement at 4 m. 0 ch. towards Portobello, 9 m. 72 ch. The earth-works and sea-wall were completed throughout, and metal laid from 4 m. 0 ch. to 7 m. 50 ch. 24 ch. of footpath was formed at Portobello, and a 7 ft. reinforced concrete culvert, 106 ft. long, with 51 ft. of concrete channel, constructed at Macandrew's Bay.

Clarksville-Springvale (No. 17 Highway District).—Tuapeka County Section: 8 ch. of low-lying

road at Docherty's bridge near Lawrence, has been raised to a higher level.

Lawrence Borough: 24 ch. in the business area has been sealed in bitumen. Balclutha-Papatowai.—Corners have been widened on the Balclutha Section.

Picton-Bluff (No. 18 Highway District).—Southland County Section—Mataura-Gore: 4 m. 49 ch. has been sealed in bitumen.

Lorne-Castlerock.-Southland County Section-Winton Channel Bridge: A new bridge 18 ft. long has been erected.

Argyle-Tuatapere.—Wallace County Section—Devery's and Gorrie's Bridges: New bridges 40 ft.

and 60 ft. in length respectively have been erected.

\*Riverton-Orepuki.\*—Riverton-Roundhills Section: 4 m. 20 ch. has been widened, and further widening is being undertaken.

Signed on behalf of the Main Highways Board,

F. W. FURKERT, Chairman.

## APPENDIX A.

The Finance Act, 1931 (No. 3).

"2. Section forty of the Finance Act, 1930, is hereby amended as follows:-

"(a) By omitting from subsection one the reference to the thirty-first day of August, nineteen hundred and thirty-one, and substituting a reference to the thirty-first day of August, nineteen hundred and thirty-two:

"(b) By omitting from paragraph (a) of subsection two the reference to the first day of September, nineteen hundred and thirty-one, and substituting a reference to the

first day of September, nineteen hundred and thirty-two:

"(c) By omitting from paragraph (b) of subsection two the reference to the thirty-first day of August, nineteen hundred and thirty-one, and substituting a reference to the thirty-first day of August, nineteen hundred and thirty-two:

"(d) By omitting from paragraph (c) of subsection two the reference to the thirtieth day of June, nineteen hundred and thirty-one, and substituting a reference to the thirtieth

day of June, nineteen hundred and thirty-two:

(a) By omitting from paragraph (d) of subsection two the reference to the thirty-first day of March, nineteen hundred and thirty-one, and substituting a reference to the thirty-first day of March, nineteen hundred and thirty-two."

The Finance Act, 1931 (No. 4).

"45. (1) There shall, without further appropriation than this section, and not later than the thirty-first day of March, nineteen hundred and thirty-two, be paid to every County Council out of the Main Highways Revenue Fund a subsidy at the rate of two shillings and sixpence in the pound on the amount certified by the Government Statistician to be the average annual amount of all rates collected by such Council during the period of three years ended on the thirty-first day of March, nineteen hundred and thirty.

"(2) Every Council shall, on receiving such subsidy, apply the same for the purpose of granting to each of its ratepayers a refund, or a rebate, as the case may require, of twelve and one-half per centum of the amount payable in respect of rates levied for the financial year ending on the thirty-first day of March, nineteen hundred and thirty-two, and paid by such ratepayer not later than that date. Any balance of such subsidy remaining after making all such refunds or rebates shall be credited to the Council's General Account for such of the purposes thereof, other than expenditure on Main Highways, as the Minister of Public Works approves:

"Provided that if the rates made and levied by any Council in respect of the current financial year are lower than the corresponding rates for the last preceding financial year, the Minister of Public Works may authorize such reduction in the rate of such refund or rebate as he thinks proper.

(3) A subsidy shall be paid pursuant to this section to every Road Board the district of which is situated wholly within a county in which the Counties Act, 1920, is in full force, and the foregoing provisions of this section shall extend and apply accordingly to every such Road Board.'