

decided to proceed no further, and asked the Government to bear the cost of obtaining the reports. Cases such as this arise purely and simply from a misunderstanding of the functions of a River Board; for, whilst there is power in the Act to give a River Board the powers of a Drainage Board, and *vice versa*, it was never intended that drainage should be the primary function of a River Board, or prevention of flooding the primary function of a Land Drainage Board. It is proposed to watch these matters carefully and point out to Boards where they appear to be misinterpreting their powers.

Land-drainage.—Two land-drainage districts were constituted, two united, one subdivided, and the boundaries of five altered. Trustees were appointed for six districts, and the number of members of one Board increased.

War Memorials.—The powers given to local bodies under section 15, Finance Act, 1919, to erect war memorials are still being availed of, eleven local bodies obtaining the necessary authority.

Commissions of Inquiry.—As usual a number of Commissions of Inquiry were appointed under various Acts for the purpose of reporting on petitions presented. Until recently it has been the practice for the Government to pay the cost of holding the inquiries of these Commissions, but this practice has now been discontinued, and the cost is allocated among the several parties to the inquiry.

Local Bodies' Finance.—The practical effect of the Local Bodies' Finance Act was felt during the year, inasmuch as local bodies were called upon to commence to liquidate their antecedent liability by one of the means provided in the Act, and also to keep their expenditure within the limits provided by the Act. Instances of hardship were revealed, but these were met either by arrangement or, where necessary, by legislation. Despite adverse criticism from a few quarters, it is now generally admitted that the Act is working well, and will materially strengthen the financial position of local bodies. An impression is current that the Act is harsh, in that if a flood, for example, came and necessitated unexpected expenditure by a local body, causing it to exceed its estimated expenditure, then the local body would require to cease its ordinary operations for a period. This, however, is not the case. The Act aims at keeping expenditure by local bodies within the limits of their income in each year, but emergency is provided for by section 7, which empowers the Minister to authorize a local body to borrow money by overdraft, or other such means, in special cases of flood, earthquake, fire, or other accident. Moneys borrowed for such purposes are an addition to the usual borrowing-powers authorized by the Act, and are dealt with as an antecedent liability of the local body. Such moneys may be extinguished in any of the ways provided in the Act—*i.e.*, out of revenue, by direct loan (without a poll of ratepayers), or by special rate.

In accordance with the provisions of the Act, every local body having an antecedent liability gave notice of the amount thereof and the means to be taken to extinguish it. The total amount of antecedent liability in respect of all local bodies was £2,328,585 1s. 1d. This amount is to be extinguished, or has been extinguished, as follows: (a) By direct loan, £1,471,777 12s. 11d.; (b) by debentures, £26,815 9s. 5d.; (c) out of revenue, £144,737 6s. 3d.; (d) by special rate, £388,256 14s. 7d.; (e) method not decided, £296,997 17s. 11d. In addition to this the Minister exercised the powers given under subsection (5) of section 3 of the Act and authorized twenty-three local bodies during their first year of existence to borrow amounts totalling £43,910, whilst three local bodies availed themselves of the provisions of section 7 of the Act.

General.—The name of the district known as Gumtown was altered to Coroglen under the Designation of Districts Act.

LEGISLATION.

During the 1922 session amendments were passed to the Cemeteries, Fencing, Land Drainage, and Rating Acts. The Local Bodies' Loans Amendment Act contained some amendments to the Local Bodies' Finance Act, and, as usual, several matters affecting this Department were dealt with in the "washing-up" Act and the Finance Act.

LAND AGENTS ACT.

One hundred and fifty-one licenses were issued and eleven transfers were granted, as compared with 1,215 licenses and ten transfers during the previous year. In order to bring licenses into conformity with the new land agents' year provided in the Land Agents Act, 1921-22, provision was made to extend the existing licenses to the 31st March last, and 966 licenses were extended under this authority.* The sum of £8,376 (approximately) was derived from fees under the Act.

One land agent defaulted in connection with certain transactions, and the guarantors were called upon to satisfy the bond given on his behalf to the extent of the defalcations. From this amount the person who suffered from the defalcations was reimbursed.

Regulations were issued under the Act, the main question dealt with being a provision doing away with the necessity for the production of testimonials with an application for renewal of an existing license.

ANIMALS PROTECTION AND GAME ACT.

As usual, open seasons for game-shooting and deer-stalking were provided in a number of acclimatization districts. A short open season was again declared for paradise duck and pukeko in a few districts, but it is proposed, prior to next season, to obtain a full report as to whether these birds are sufficiently numerous in any district to warrant an open season being declared.

The question of the most effective manner of dealing with the question of deer has exercised the attention not only of this Department but also the Agriculture, Forestry, Lands, and Tourist

* This accounts for the comparatively small number of licenses issued last year, because the majority were not issued until after the close of the financial year.