New Zealand.

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1929, No. 29.

Title. AN ACT to make Provision with respect to Public Finance and other Matters. [*8th November, 1929.*

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows :—

Short Title. 1. This Act may be cited as the Finance Act, 1929.

PART I.

PUBLIC REVENUES AND LOANS.

Empowering Minister of Finance to borrow £4,000,000 for certain public works.

2. (1) The Minister of Finance is hereby empowered to borrow, on the security of and charged upon the Public Revenues of New Zealand, such sums of money as he thinks fit, not exceeding in the aggregate the sum of four million pounds.

(2) The sums so borrowed shall bear interest at such rate as the Minister of Finance prescribes.

(3) All moneys borrowed under the authority of this section shall, as and when borrowed, be paid into the Public Account to the credit of the General Purposes Account of the Public Works Fund, and shall from time to time be applied, in such amounts as may be from time to time appropriated by Parliament, for the following purposes, namely:—

(*a*) The construction of railways and additions to open lines:

(*b*) Additional rolling-stock for open lines, and such other works and purposes in connection therewith as may be authorized:

(*c*) Telegraph-extension:

(*d*) The construction and improvement of roads (including main highways), tracks, and bridges for the purpose of providing and improving means of access to any lands, developing goldfields, and such other works and purposes in connection therewith as may be authorized:

(*e*) The construction of irrigation works:

(*f*) Other public works, including administrative charges in respect of any public works of the classes referred to in this section.

(4) This section shall be deemed to be an authorizing Act within the meaning of the New Zealand Loans Act, 1908, and the moneys herein authorized to be borrowed shall be borrowed under and subject to the provisions of that Act accordingly.

Empowering Minister of Finance to borrow additional £1,000,000 for purposes of Education Purposes Loans Act, 1919.

3. Section four of the Finance Act, 1927 (No. 2), is hereby amended by omitting the words "one million pounds," and substituting the words "two million pounds."

4. Section six of the Finance Act, 1926, is hereby amended by omitting the words "five hundred thousand pounds," and substituting the words "one million pounds."

Empowering Minister of Finance to borrow additional £500,000 for purposes of Forests Act, 1921-22.

Cancellation of certain unexhausted loan authorities.

5. No moneys shall after the passing of this Act be borrowed under the authority of any of the following enactments:—

(*a*) Section two of the Hutt Railway and Road Improvement Act, 1905.

(*b*) Section two of the Hutt Railway and Road Improvement Act, 1907.

(*c*) Section two of the Hutt Railway and Road Improvement Act, 1910.

(*d*) Section five of the Naval Defence Act, 1909.

(*e*) Section six of the Discharged Soldiers Settlement Amendment Act, 1916.

(*f*) Section seventy-seven of the Finance Act, 1917.

(*g*) Section twenty-three of the Finance Act, 1918 (No. 2).

(*h*) Section four of the Discharged Soldiers Settlement Loans Act, 1919.

(*i*) Section two of the Discharged Soldiers Settlement Loans Act, 1920.

(*j*) Section sixty-nine of the Government Railways Act, 1926.

Making expenditure of certain loan-moneys subject to appropriation by Parliament.

6. (1) In the financial year commencing on the first day of April, nineteen hundred and thirty, and in each financial year thereafter, moneys borrowed under the authority or for the purposes of the Native Land Act, 1909, the Railways Improvement Authorization Act, 1914,

the Swamp Drainage Act, 1915, the Education Purposes Loans Act, 1919, and the Hauraki Plains Act, 1926, respectively, shall be expended only in accordance with appropriations by Parliament made for the purposes for which such moneys were borrowed:

Provided that during the period of three months ending on the thirtieth day of June, nineteen hundred and thirty, there may, without further appropriation than this section, be issued and paid out of the account to the credit of which any such moneys have been paid, for the purposes for which such moneys were borrowed, an amount not exceeding one-fourth part of the amount of the moneys expended out of that account during the then preceding financial year, but all amounts so issued and paid shall be included in the estimates and accounts for the then current financial year.

(2) Nothing in this section shall be construed to exclude, with respect to the accounts to which this section is applicable, the operation of section forty-seven of the Public Revenues Act, 1926, in any financial year after the year commencing on the first day of April, nineteen hundred and thirty.

Consequential amendment of certain Acts.

(3) Section four hundred and seventeen of the Native Land Act, 1909, section five of the Railways Improvement Authorization Act, 1914, section four of the Swamp Drainage Act, 1915 (as amended by section ninety-five of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1916), subsection two of section three of the Education Purposes Loans Act, 1919, and subsection one of section ten of the Hauraki Plains Act, 1926, are hereby respectively amended as from the first day of April, nineteen hundred and thirty, by omitting therefrom the reference to payment of moneys without further appropriation.

Consequential repeal.

(4) Section ninety-five of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1916, is hereby consequentially repealed as from the first day of April, nineteen hundred and thirty.

Empowering Minister of Finance to lend to Fijian Government £10,000 out of Consolidated Fund.

7. (1) The Minister of Finance is hereby empowered, without further appropriation than this section, to pay to the Government of Fiji, by way of loan out of the Consolidated Fund, a sum not exceeding ten thousand pounds to enable that Government to carry out certain works in connection with the Makogai Leper Asylum.

(2) All moneys so lent shall bear interest at the rate of five and one-quarter per centum per annum, and shall be repayable by annual instalments extending over such period not exceeding twenty years as may be mutually agreed upon by the Minister of Finance and the Government of Fiji.

Authorizing advance of £10,000 from Consolidated Fund to Native Land Settlement Account for advances to Natives.

8. (1) The Minister of Finance may, without further appropriation than this section, and on such terms and conditions as he thinks fit, advance out of the Ordinary Revenue Account of the Consolidated Fund to the Native Land Settlement Account such amounts as he from time to time determines, not exceeding in the aggregate the sum of ten thousand pounds, for the purpose of enabling the Native Minister to make advances to Natives under the provisions of subsection seven of section twenty-three of the Native Land Amendment and Native Land Claims Adjustment Act, 1929.

(2) All moneys paid into the Native Land Settlement Account pursuant to this section, with interest thereon as fixed by the Minister

of Finance, shall, as and when required by the Minister of Finance, be payable or repayable, without further appropriation than this section, to the Ordinary Revenue Account of the Consolidated Fund.

Authorizing expenditure of £10,000 out of Consolidated Fund for public works and services in connection with recent earthquakes.

9. There may, without further appropriation than this section, be paid out of the Ordinary Revenue Account of the Consolidated Fund such amounts as the Minister of Finance may from time to time determine, not exceeding in the aggregate the sum of ten thousand pounds, for the purpose of assisting in the repair of damage to or the restoration of public works caused by the earthquakes which occurred in New Zealand in the month of June, nineteen hundred and twenty-nine, and for the purpose of providing for any special public services which it has been necessary for the Government to undertake as a result of such earthquakes.

Excluding from operation of Repayment of Public Debt Act moneys not charged upon public revenues.

10. Section two of the Repayment of the Public Debt Act, 1925, is hereby amended as from the first day of April, nineteen hundred and twenty-seven, by inserting in the definition of the term "public debt," after the words "Government of New Zealand," the words "and charged upon the public revenues."

Section 8 of Repayment of Public Debt Act, 1925, amended.

11. Subsection one of section eight of the Repayment of the Public Debt Act, 1925, is hereby amended as from the fifth day of December, nineteen hundred and twenty-seven (being the date of the coming into operation of section twenty-two of the Finance Act, 1927 (No. 2)), by omitting from paragraph (*b*) the words "by virtue of the operation of the Discharged Soldiers Settlement Acts," and substituting the words "pursuant to any authority in that behalf."

Extension of power to adjust accounts conferred by section 22 of Finance Act, 1927 (No. 2).

12. The powers conferred on the Minister of Finance by section twenty-two of the Finance Act, 1927 (No. 2), may be exercised at any time and from time to time, and any reduction of liability or adjustment of accounts made pursuant to such authority may be made to take effect as from such date as the Minister of Finance may determine, whether such date is before or after the date of his determination.

Repeals.

13. In accordance with the recommendation of the Commissioners of the Public Debts Sinking Funds made in the report of the Commissioners dated the thirteenth day of September, nineteen hundred and twenty-nine, and published in parliamentary paper B.–8, 1929, sections forty-seven to fifty-three of the New Zealand Loans Act, 1908, are hereby repealed.

Section 13 of Appropriation Act, 1926, amended.

14. Section thirteen of the Appropriation Act, 1926, is hereby amended as from the first day of January, nineteen hundred and twenty-nine, by inserting, after subsection one thereof, the following subsection:—

"(1A) The cost of exchange incurred or the premiums earned, as the case may be, on such remittances shall, without further appropriation than this section, be recovered from or credited to the several appropriate funds and accounts within the Public Account, in such proportions as the Minister of Finance from time to time determines."

Section 29 of Public Revenues Act, 1926, amended.

15. (1) Section twenty-nine of the Public Revenues Act, 1926, is hereby amended by adding thereto the following subsections:—

"(3) The Receiver-General may, without further authority than this section, invest any particular sum or sums of such public moneys by way of deposit with any bank or with the Post Office Savings-bank.

The investment of such sum or sums and the period of investment shall be at the absolute discretion of the Receiver-General, and no person shall have any right of action against him or against the Crown in respect of the investment or non-investment of any such moneys. When any such sum or sums become repayable to the depositor or other person entitled thereto there shall be added the amount of interest certified by the Receiver-General to have been earned thereon.

"(4) Where any such sum is transferred to the Consolidated Fund pursuant to the next succeeding section any interest earned thereon shall be transferred therewith, and in the event of any person subsequently establishing his claim to the sum originally deposited he shall also be entitled to receive the interest certified to have been earned thereon before its transfer to the Consolidated Fund."

(2) Section thirty of the Public Revenues Act, 1926, is hereby consequentially amended by inserting, after the words "payable to the depositor shall," the words "with accrued interest, if any, thereon."

Moneys remaining unclaimed in Public Trust Office for six years or upwards to be transferred to Consolidated Fund and to be paid to owner on proof of claim.

16. (1) Whereas doubts have been expressed as to the moneys to which section ninety-five of the Public Revenues Act, 1926, is applicable, it is hereby declared that the said section is and at all times heretofore has been applicable to moneys in the Public Trust Office however received, and in particular it is hereby declared that the said section is not limited in its application to moneys paid into the Public Trust Office Account pursuant to section ninety-four of the said Act or the corresponding provisions of any former Act.

(2) Section ninety-five of the Public Revenues Act, 1926, is hereby amended by omitting the words "and of which no lawful owner is known."

(3) Section ninety-six of the said Act is hereby amended as follows:—

(*a*) By omitting the words "for a period of ten years after their receipt into the Public Trust Office"; and

(*b*) By omitting the words "within such period," and substituting the words "on the establishment thereof."

Section 133 of Public Revenues Act, 1926, amended.

17. Section one hundred and thirty-three of the Public Revenues Act, 1926, is hereby amended as follows:—

(*a*) By adding to subsection two the words "or to the acquisition in lieu thereof of other land and buildings, or to the erection on another site vested in the Crown of public buildings in lieu of those so destroyed or damaged"; and

(*b*) By adding to the said subsection as hereinbefore amended the following proviso:—

"Provided that the amount applied under this section in the acquisition of other land and buildings or the erection of buildings on another site as aforesaid shall not in any case exceed the estimated cost of the rebuilding or restoration on the original site of the buildings so destroyed or damaged."

Section 134 of Public Revenues Act, 1926, amended.

18. Section one hundred and thirty-four of the Public Revenues Act, 1926, is hereby amended by adding to subsection five the words "or may in like manner be applied in satisfaction of any charge against which in like circumstances an assured person would ordinarily be indemnified by a contract of marine insurance. If any question arises as to the application of any moneys in the Marine Insurance Fund for the purposes aforesaid, it shall be determined by the Minister of Finance."

19. (1) Section thirty-seven of the Government Railways Act, 1926, is hereby amended, as from the thirty-first day of March, nineteen hundred and twenty-nine, by repealing paragraph (*b*) of subsection one thereof. Repeal of authority for payment out of Consolidated Fund of losses incurred in operating branch railway-lines.

(2) Section forty of the last-mentioned Act is hereby consequentially amended by repealing paragraphs (*b*), (*c*), and (*d*) of subsection one thereof.

20. Section thirty-eight of the Government Railways Act, 1926, is hereby amended as from the thirty-first day of March, nineteen hundred and twenty-nine, by repealing paragraph (*a*) of subsection one, and substituting the following paragraph :— Reduction of capital sum on which interest is payable from Working Railways Account to Consolidated Fund.

" (*a*) Interest on the total amount of capital moneys expended in respect of the railways, reduced by the sum of eight million one hundred thousand pounds."

21. Section twenty-four of the Finance Act, 1927 (No. 2), is hereby amended by adding the following subsection :— Expenses of collection to be deducted from Customs duties on rubber tires before payment into Main Highways Account.

" (3) Notwithstanding anything in the foregoing provisions of this section, there shall, without further authority than this section, be paid to the credit of the appropriate vote, fund, or account out of the revenues received from the Customs duties referred to in subsection two hereof or referred to in paragraph (*b*) of section fourteen of the Main Highways Act, 1922, such amount as may be necessary, and as the Minister of Finance may approve, in respect of the expenses incident to the collection of such duties, and the residue only shall be paid into the Main Highways Revenue Fund."

22. There shall, without further authority than this section, be refunded to the Public Works Fund the sum of four hundred and seventy-nine pounds seven shillings and tenpence, and to the State Forests Account the sum of twenty-three pounds fourteen shillings, being in each case an amount of duty which, having been paid in respect of motor-spirits in accordance with the provisions of the Motor-spirits Taxation Act, 1927, would have been refunded if application therefor had been made within the time limited by section three of the Motor-spirits Taxation Amendment Act, 1928. Refunds to Public Works Fund and State Forests Account of certain duty paid on motor-spirits.

23. (1) The sum of one shilling and sixpence shall, without further appropriation than this section, be paid out of the Main Highways Revenue Fund into the Post Office Account in respect of every change of ownership of motor-vehicles that may be hereafter notified and recorded pursuant to section seventeen of the Motor-vehicles Act, 1924. Charge for recording changes of ownership of motor-vehicles.

(2) In respect of every change of ownership that has been notified and recorded as aforesaid before the passing of this Act the sum of one shilling and sixpence shall be deemed to have been payable as aforesaid out of the Main Highways Revenue Fund into the Post Office Account, and any payments so made shall be deemed to have been lawfully made.

24. (1) If the Profit and Loss Account of the Public Trust Office for the financial year ended on the thirty-first day of March, nineteen hundred and twenty-nine, or for any year thereafter, discloses a profit, one-half thereof shall forthwith, without further appropriation than this section, be paid by the Public Trustee into the Public Account to the credit of the Ordinary Revenue Account of the Consolidated Fund, and the balance shall, as the Public Trustee may determine, be transferred Application of profits of Public Trust Office.

to the Assurance and Reserve Fund or to the Investment Fluctuation Account, or shall be apportioned between such fund and account in such proportions as the Public Trustee may think fit.

(2) Any deficiency that may be disclosed in the aforesaid Profit and Loss Account for any year shall be met out of the Assurance and Reserve Fund.

(3) The Public Trustee is hereby authorized, without further appropriation than this section, to expend out of the Investment Fluctuation Account (and if such account is insufficient for the purpose, then out of the Assurance and Reserve Fund) such sums as he may consider necessary for the protection of the securities in which the Common Fund is invested; and such authority shall extend to authorize the expenditure of moneys for the purpose of stocking and cultivating mortgaged lands, the employment of labour thereon, the making of advances to mortgagors, and the carrying-on of farming businesses, and for such other purposes as the Public Trustee may consider necessary in order to prevent or minimize any loss on the realization of any such securities, and shall further extend to authorize the charging against such account of any losses incurred in the realization of such securities.

(4) With the approval of the Minister of Finance, the Public Trustee may from time to time expend moneys out of the Assurance and Reserve Fund, or out of the Investment Fluctuation Account, in the acquisition and furnishing of office premises, or in the purchase of office appliances, motor-cars, bicycles, or other things which the Public Trustee deems requisite for the efficient conduct of the Public Trust Office.

(5) All office premises and property of any kind heretofore purchased out of the profits of the Public Trust Office shall constitute investments of the Assurance and Reserve Fund and of the Investment Fluctuation Account.

Repeals.

(6) This section is in substitution for the following enactments, namely:—

(*a*) Subsection three of section forty of the Public Trust Office Act, 1908:

(*b*) Section thirty-four of the Public Trust Office Amendment Act, 1913:

(*c*) Section sixty-one of the Finance Act, 1916:

(*d*) Section twenty-nine of the Public Trust Office Amendment Act, 1921–22:

(*e*) Section thirty-nine of the Finance Act, 1922:

(*f*) Section fifteen of the Finance Act, 1924:

and those enactments are hereby accordingly repealed.

(7) The Assurance and Reserve Fund hereinbefore referred to is hereby declared to be the fund constituted with the same name under section forty of the Public Trust Office Act, 1908, and the Investment Fluctuation Account is hereby declared to be the account constituted with the same name under section thirty-four of the Public Trust Office Amendment Act, 1913, and the said fund and account shall enure under and for the purposes of this section, notwithstanding the repeal of the aforesaid sections.

Authority for payment of salary of deputy of Public Service Commissioner or Assistant Commissioner.

25. (1) Section seven of the Public Service Act, 1912, is hereby amended by adding to subsection four the words "and be entitled to receive, without further appropriation than this section, the same rate of salary as the Commissioner or Assistant Commissioner, as the case may be. Any person so appointed as deputy shall not as such be deemed to be a permanent officer of the Public Service within the meaning of this or any other Act."

(2) All payments heretofore made to any person for the time being acting as deputy of the Commissioner or of an Assistant Commissioner as aforesaid shall be deemed to have been as validly made as if the last preceding subsection had been in force at the time when such payments were so made.

Reducing capital expenditure chargeable against Waihi Drainage Area under section 4 of Swamp Drainage Amendment Act, 1926.

26. Notwithstanding anything to the contrary in section four of the Swamp Drainage Amendment Act, 1926, the capital expenditure chargeable against the Waihi Drainage Area pursuant to that section shall, as from the thirty-first day of March, nineteen hundred and twenty-nine, be the sum of sixty-two thousand five hundred pounds, in lieu of the sum of seventy-five thousand pounds mentioned in that section.

Exemption from stamp duty of receipts for moneys paid into or withdrawn from savings-banks.

27. Section one hundred and eighty-one of the Stamp Duties Act, 1923, is hereby amended by repealing paragraph (*e*), and substituting the following paragraph:—

"(*e*) A receipt for money paid into or withdrawn from any savings-bank established under any Act."

Remission of taxation payable in respect of Cornwall Park, Auckland.

28. Whereas by deed of trust executed in the year nineteen hundred and one, the area now known as Cornwall Park, in the vicinity of the City of Auckland, containing approximately four hundred and seventy-seven acres, was vested in trustees for the purposes of a park: And whereas the trustees were empowered by the deed of trust to lease portion of the said park for building purposes, and to apply the rentals derived therefrom in the development of the residue of the park: And whereas portion of the said park has been made available for recreation purposes, for showgrounds, and for other purposes of a public nature: And whereas the trustees, having obtained legal advice to the effect that the park and the income derived therefrom were exempt from land-tax and income-tax respectively, made no provision out of their funds for the payment of taxation, but applied the whole of their revenue in the development and maintenance of the park: And whereas assessments for land-tax and for income-tax have been recently made, and it is desired to exempt the trustees from liability to pay the same to the extent hereinafter appearing: Be it therefore enacted as follows:—

(1) The trustees of Cornwall Park are hereby exempted from liability to pay income-tax in respect of income heretofore derived or that may hereafter be derived by them from property comprised in the trust, and are hereby also exempted from liability to pay land-tax in respect of the land comprised in the trust for any year of assessment before the year of assessment commencing on the first day of April, nineteen hundred and twenty-nine.

(2) For the year of assessment commencing on the first day of April, nineteen hundred and twenty-nine, and for every year thereafter, the said trustees shall be assessed and liable in respect of the lands comprised in the aforesaid park only for one-half of the amount of

land-tax that would be payable by them if this section had not been passed.

Financial Adviser to Government to be a member of Boards charged with control or investment of public moneys.

29. (1) This section shall apply with respect to the Public Trust Office Investment Board, the Government Insurance Board, the State Fire Insurance Board, the Native Trust Office Board, the State Advances Board, the Rural Intermediate Credit Board, the Public Service Superannuation Board, the Teachers' Superannuation Board, the Government Railways Superannuation Board, and any other Board that may at any time be charged with the control or investment of public moneys or other moneys administered by any Department of State.

(2) In addition to the full number of members that may be appointed to any Board to which this section applies, the person for the time being holding the office of Financial Adviser to the Government shall be a member of that Board.

(3) In the absence from any meeting of any Board as aforesaid of the Financial Adviser to the Government, an officer of the Treasury nominated by the Minister of Finance may attend in his stead, and while so attending shall be deemed to be a member of that Board.

Taxation in respect of certain race meetings may be remitted and amount thereof paid to Earthquake Relief Funds.

30. (1) Where the gross profits of any race meeting held during the current financial year (whether before or after the passing of this Act) have been paid into any approved fund raised for the relief of sufferers from the earthquakes which occurred in New Zealand during the month of June, nineteen hundred and twenty-nine, the Minister of Finance may remit the amount of taxation payable under Part XI of the Stamp Duties Act, 1923, and the Amusements-tax Act, 1922, in respect of that meeting, on condition that the amount shall be paid to the fund into which the gross profits of the race meeting have been paid.

(2) In this section "approved fund" means a fund approved by the Minister of Finance.

(3) This section shall be deemed to have been in force as from the thirtieth day of June, nineteen hundred and twenty-nine.

Levies payable under section 27 of Finance Act, 1927 (No. 2), for researches in connection with wheat and flour to be paid in first place to a Deposit Account.

31. Section twenty-seven of the Finance Act, 1927 (No. 2), is hereby amended:—

(*a*) By omitting from subsection one the words "Ordinary Revenue Account of the Consolidated Fund, as a credit in aid of the vote of the Department of Scientific and Industrial Research," and substituting the words "Consolidated Fund":

(*b*) By adding to subsection one the words "All moneys paid into the Consolidated Fund pursuant to this section shall be credited to a Deposit Account, and shall, from time to time as required, be applied as a credit in aid of the vote of the Department of Scientific and Industrial Research."

Purchase-price of certain property in the City of Wellington bought by the Crown may be recouped to Consolidated Fund from Public Works Fund

32. An amount equal to the moneys paid out of the Consolidated Fund pursuant to section forty-seven of the Valuation of Land Act, 1925, for the purchase under section forty-five of that Act of part of Town Sections 502 and 503, City of Wellington, being the land comprised in certificate of title, Volume 235, folio 61, Wellington Registry, may, without further appropriation than this section, be transferred from the Public Works Fund to the Ordinary Revenue Account of the Consolidated Fund.

Section 204 of Post and Telegraph Act, 1928, amended.

33. (1) Subsection four of section two hundred and four of the Post and Telegraph Act, 1928, is hereby amended by omitting the words "Consolidated Fund," and substituting the words "Post Office Account."

(2) All payments heretofore made out of the Post Office Account for the purposes mentioned in the said subsection four are hereby declared to have been as lawfully made as if this section had been in force when such payments were made.

Authority for creation of special postage-stamps and for application of portion of revenue derived therefrom for public-health purposes.

34. (1) In exercise of the powers conferred by section thirteen of the Post and Telegraph Act, 1928, the Postmaster-General may cause to be created special postage-stamps of the denomination of twopence, which shall be available only for the payment of postage on postal packets, and for that purpose shall be deemed to have a value of one penny only.

(2) The use of such special postage-stamps in lieu of ordinary postage-stamps shall be optional for the user.

(3) The additional revenue derived by the Post Office from the sale of such special stamps, after deducting therefrom the cost of and incidental to the creation of such stamps, and such commission, not exceeding five per centum of such additional revenue, as may be prescribed, shall, without further authority than this section, be paid out of the Post Office Account into the Consolidated Fund, to the credit of a Deposit Account, and shall from time to time as required be applied as a credit in aid of the vote of the Department of Health, for such purposes in relation to the prevention or cure of disease or the promotion of public health, as may be approved by the Minister of Health.

PART II.

PENSIONS, SUPERANNUATION, AND BENEFIT FUNDS.

Special provision with respect to rate of war pension payable to children of soldiers in receipt of pensions for total blindness.

35. Where application for a pension under the War Pensions Act, 1915, is made by or on behalf of any child of a member of the Forces who is in receipt of a pension under that Act for total blindness, the War Pensions Board, in determining whether or not a pension should be granted, or the amount of the pension, if any, to be paid, shall not take into consideration the property or income from any source of such member, or of his wife, or of any of his children.

Extension of provisions for payment of pensions to miners suffering from pneumoconiosis.

36. (1) For the purposes of Part IV of the Pensions Act, 1926 (in this section referred to as the said Act), the term "miner's phthisis" is hereby extended to include tuberculosis of the lungs and any other disease of the respiratory organs commonly associated with or a sequel to pneumoconiosis.

(2) Subject to the provisions of Part IV of the said Act, every miner who is or who hereafter becomes totally incapacitated for work owing to miner's phthisis (pneumoconiosis) contracted while working as a miner in New Zealand shall during his incapacity be entitled to a pension in accordance with the following provisions of this section.

(3) Every person who, not being totally incapacitated for work as aforesaid, satisfies the Commissioner of Pensions that he is suffering from miner's phthisis contracted while working as a miner in New

Zealand, and that he is thereby seriously and permanently incapacitated for work, shall during his incapacity be entitled to a pension under this section as if he were totally incapacitated for work.

(4) Every pension payable under the foregoing provisions of this section shall be computed as follows:—

(*a*) In the case of an unmarried man, the pension shall be at the rate of twenty-five shillings a week:

(*b*) In the case of a married man with a wife or children dependent on him, the pension shall be at the rate of twenty-five shillings a week, increased by ten shillings a week in respect of his wife, and by ten shillings a week in respect of each such child:

(*c*) In the case of a widower with children dependent on him, the pension shall be at the rate of twenty-five shillings a week, increased by ten shillings a week in respect of each such child.

(5) Notwithstanding anything in the last preceding subsection, the annual amount of pension payable to a miner in respect of any child or children shall be reduced by one pound for every complete pound of his actual annual income (derived from any source other than a pension under this section), in excess of one hundred and four pounds, and in no case shall the total rate of pension payable to a miner under this section exceed four pounds five shillings a week.

(6) For the purposes of this section the term "child" means a child under the age of fifteen years, and includes a stepchild, or a child legally adopted prior to the date of the application for a pension under this section, but does not include an illegitimate child unless after the birth of the child its parents have intermarried.

(7) Section thirty-seven of the said Act is hereby amended by inserting, after the word "totally" in subsection one, the words "or seriously and permanently."

(8) Notwithstanding anything in section seventy-four of the said Act, the Minister may in his discretion direct that any moneys payable under that section on the death of a pensioner under Part IV of that Act shall be paid to and for the benefit of his widow, or to any person having the control of any child or children of the pensioner for the benefit of such child or children.

Repeal.

(9) This section is in substitution for section thirty-three of the Pensions Act, 1926, and that section is hereby accordingly repealed.

Service of officers of Legislative Department being original contributors to Public Service Superannuation Fund not deemed to have been interrupted by intervals between sessions.

37. For the purposes of the Public Service Superannuation Fund, the service of any officer of the Legislative Department who, being an original contributor to that fund, is a contributor thereto at the time of the passing of this Act, shall be deemed to have been continuous as from the date of his first appointment, notwithstanding that his service may have been interrupted from time to time by intervals between sessions of Parliament.

Validating payment of full retiring-allowance to A. D. Thomson, Esq., while receiving payment in respect of special services.

38. Notwithstanding anything to the contrary in section thirty-three of the Public Service Superannuation Act, 1927, it shall be deemed to have been lawful to pay out of the Public Service Superannuation Fund to Andrew Duncan Thomson, Esquire, the full amount of his retiring-allowance under that Act in respect of the period for which he received payment out of the Consolidated Fund for special

services rendered as Deputy Public Service Commissioner during the absence of the Public Service Commissioner from New Zealand in the financial year ended the thirty-first day of March, nineteen hundred and twenty-nine.

Contributors to Public Service Superannuation Fund appointed as Magistrates may elect to continue as contributors to that Fund.

39. (1) If any person being a contributor to the Public Service Superannuation Fund is hereafter appointed a Stipendiary Magistrate, he may, within two months after such appointment, by notice in writing to the Secretary of the Public Service Superannuation Board, elect to remain a contributor to that Fund, and where such election is duly made nothing in section sixty-three of the Public Service Superannuation Act, 1927, shall apply to the person making the same.

(2) Where any person being at the time of his appointment a contributor to the Public Service Superannuation Fund has at any time since the passing of the Finance Act, 1924, and before the passing of this Act, been appointed as a Stipendiary Magistrate, he may, within two months after the passing of this Act, by notice in writing to the Secretary of the Public Service Superannuation Board, elect to continue to be a contributor to that Fund, and where such election is duly made nothing in section sixty-three of the Public Service Superannuation Act, 1927, or in section thirty-nine of the Finance Act, 1924, shall apply or be deemed at any time heretofore to have applied to the person making the same, and he shall be deemed to have continuously been a contributor to the aforesaid Fund.

Section 63 of Public Service Superannuation Act, 1927 (relating to retiring-allowances to Magistrates), amended.

40. (1) Subsection one of section sixty-three of the Public Service Superannuation Act, 1927, is hereby amended by inserting, after the words "at the date of his retirement," the words "and for every fraction of a year of such service he shall receive a proportionate part of one-fortieth of such annual salary."

(2) Every person who at the passing of this Act is in receipt of a retiring-allowance under the said section sixty-three shall be entitled as from the date of his retirement to receive a retiring-allowance of the same amount as would have been payable to him if the said section as amended by the last preceding subsection had been in force at the date of his retirement.

Extension of authority enabling employers to become contributors to National Provident Fund on behalf of workers.

41. (1) Section twenty-six of the Finance Act, 1927 (No. 2), is hereby extended so as to enable any employer, with the consent of the National Provident Fund Board, to become a contributor to the Fund on behalf of any person employed by him, in order to secure for that person, on his attaining the age of sixty-five years, a pension at any of the rates specified in section thirteen of the National Provident Fund Act, 1926, or in subsection four of the said section twenty-six of the Finance Act, 1927 (No. 2).

(2) For the purposes of this section the several references in section twenty-six of the Finance Act, 1927 (No. 2), to the age of sixty years shall be read as references to the age of sixty-five years.

Friendly society may, subject to conditions imposed by this section, transfer surplus from one benefit fund in aid of deficient fund.

42. (1) Where a friendly society or branch registered under the Friendly Societies Act, 1909, has more than one benefit fund, it may, if the rules of the society so provide and with the consent of the Actuary and the Registrar, transfer from any benefit fund which has been reported to possess a surplus at the last actuarial valuation so much thereof as can be safely used to any benefit fund or benefit funds of

such society or branch reported at the last actuarial valuation to be deficient; and if in the opinion of the Registrar the circumstances in any case are exceptional, it may with the like consents appropriate so much of the surplus of any benefit fund as can be safely used for any of the purposes mentioned in subsection one of section forty-one of the Friendly Societies Act, 1909, notwithstanding that the society or branch may not possess a surplus when all its funds are taken into account.

(2) A registered branch of any friendly society may in accordance with the provisions of the last preceding subsection, with the necessary modifications, transfer so much of any surplus of a branch fund as can be safely used to any deficient fund of the society of which it is a branch.

Authorizing payment of additional amount to dependants of miners who lost their lives in Dobson Colliery.

43. The maximum amount payable from the Coal-miners' Relief Fund under section one hundred and fifty-three of the Coal-mines Act, 1925, may, with the consent of the Minister of Mines, and subject to such conditions as he may impose, be increased by not more than ten pounds in the case of the widow and children of any miner or of the dependants of any unmarried miner who lost his life as the result of the explosion at Dobson Colliery on the third day of December, nineteen hundred and twenty-six.

PART III.

LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.

Authorizing Southland Boys' and Girls' High School Board to borrow £18,900 from Invercargill Savings-bank.

44. (1) For the purpose of repaying moneys duly borrowed from the Public Trustee, the Southland Boys' and Girls' High School Board may borrow from the trustees of the Invercargill Savings-bank a sum not exceeding eighteen thousand nine hundred pounds, and the said trustees may, notwithstanding anything to the contrary in the Savings-banks Act, 1908, lend such sum to the Board.

(2) The said Board may pledge as security for any moneys borrowed under the authority of this section the rents and profits derived from any lands vested in it.

Increasing amount that may be lent by Public Trustee for erection of hostel in Tongariro National Park.

45. Subsection one of section thirty-six of the Finance Act, 1928, is hereby amended as from the passing of that Act by omitting the words "forty thousand pounds," and substituting the words "sixty thousand pounds."

Section 24 of Local Bodies' Loans Act, 1926, amended.

46. (1) Subsection four of section twenty-four of the Local Bodies' Loans Act, 1926, is hereby amended by omitting the words "save as in manner hereinafter provided," and substituting the words "other than the reconstruction of bridges or the payment of the interest and other charges on loans raised pursuant to the next succeeding section."

Consequential repeal.

(2) Subsection two of section twenty-five of the Local Bodies' Loans Act, 1926, is hereby consequentially repealed.

Empowering Local Government Loans Board to authorize expenditure of unexpended balance of loan-moneys.

47. (1) Where any local authority within the meaning of the Local Bodies' Loans Act, 1926, has, whether before or after the passing of this Act, raised a special loan, the balance of any such loan unexpended on the completion of the public work or undertaking for which it was raised may be used for any other public purpose in accordance with the following provisions of this section but not otherwise.

(2) Application for authority to divert the unexpended balance of any such loan may be made in writing to the Local Government Loans Board established under the Local Government Loans Board Act, 1926.

(3) Public notice of its intention to make such application shall be given by the local authority concerned in such manner as the Board may require, and in respect of any such application the Board shall have the same powers of investigation as it has with respect to applications made with respect to the raising of loans.

(4) On any such application the Local Government Loans Board may, if it thinks fit, authorize a local authority to use the unexpended balance of any loan for any public purpose or public purposes approved by it.

(5) For the purpose of this section every defined portion of a loan that has been specifically allocated to any special purpose shall be deemed to be a separate loan.

(6) The provisions of this section are in addition to and not in substitution for the provisions of section eight of the Local Bodies' Loans Act, 1926.

(7) The power conferred on the Governor-General by section fifteen of the Local Government Loans Board Act, 1926, to make regulations shall include the power to make regulations for the purposes of this section.

Application of last preceding section to public bodies that are not local authorities within the meaning of the Local Bodies' Loans Act, 1926.

48. The provisions of the last preceding section shall extend and apply, with all necessary modifications, to empower the Local Government Loans Board to authorize any public body which is for the time being a local authority within the meaning of the Local Government Loans Board Act, 1926, but which is not a local authority within the meaning of the Local Bodies' Loans Act, 1926, to expend for any approved purpose the amount of any loan unexpended on the completion of the work or purpose for which such loan was raised.

Extending unauthorized expenditure of certain governing bodies of secondary schools.

49. Section five of the Education Amendment Act, 1921–22, is hereby amended by adding to subsection two the words " or to more than ten pounds for each school controlled by it, whichever amount is the greater."

Auckland Transport Board may establish an Imprest Account.

50. (1) The Auckland Transport Board constituted under the Auckland Transport Board Act, 1928, may, pursuant to a resolution in that behalf, establish an Imprest Account, which shall, as the Board may determine, be kept in the Post Office Savings-bank or in any other bank within the meaning of the Banking Act, 1908.

(2) The Imprest Account may be held jointly in the names of and be operated on by the Treasurer and one other person to be appointed in that behalf by the Board, or may, with the express approval in writing of the Audit Office but not otherwise, be in the sole name of and be operated on by the Treasurer or other approved officer of the Board. Where the Imprest Account is held jointly in the names of the Treasurer and of one other person as aforesaid, such last-mentioned person shall be either a responsible officer of the Board or a member of the Board.

(3) The Board shall from time to time by resolution fix the maximum amount that may be held at any time in the Imprest Account, not exceeding seventy-five pounds in any case where the

Imprest Account may be operated on by one person acting alone, and not exceeding such amount as the Audit Office may approve in any other case.

(4) Moneys in the Imprest Account shall be available only for the payment of casual wages and of emergency expenditure. A statement of all payments made from the Imprest Account shall be submitted to the Board for approval at its first ordinary meeting thereafter. The payment of moneys out of the Imprest Account for any purpose not hereby authorized shall be deemed to be the misappropriation of the funds of the Board.

(5) The provisions of section fifty-two of the Auckland Transport Board Act, 1928, shall be read subject to the provisions of this section.

(6) Any steps heretofore taken by the Board to establish an Imprest Account are hereby declared to have been lawfully so taken, but after the passing of this Act all payments by way of imprest shall be made only out of an Imprest Account established pursuant to the foregoing provisions of this section.

Validation of payments heretofore made by local authorities and certain other bodies to funds established for relief of distress caused by earthquake, and authorizing future such payments.

51. (1) All payments heretofore made by any local authority or other body to which this section relates to public funds established for the relief of distress or hardship due to the earthquakes which occurred in New Zealand in the month of June, nineteen hundred and twenty-nine, are hereby declared to have been validly made if made in accordance with the provisions of this section, and any such local authority or other body may hereafter make payments in accordance with such provisions to any such fund.

(2) This section relates to local authorities as hereinafter defined, and to the following bodies, namely:—

(*a*) Any savings-bank constituted under the Savings-banks Act, 1908, or the trustees of such savings-bank:

(*b*) Any friendly society or branch thereof:

(*c*) Any company incorporated under the Companies Act, 1908:

(*d*) Any acclimatization society registered under the Animals Protection and Game Act, 1921–22.

(3) For the purposes of this section the term "local authority" means a Borough Council, County Council, Road Board, Town Board, Harbour Board, River Board, Land Drainage Board, Education Board, Hospital Board, Electric-power Board, Railway Board, Domain Board, or Fire Board.

(4) No payments by a local authority as aforesaid shall be valid unless made out of its general fund or account. No payment by a friendly society or branch thereof as aforesaid shall be valid if made out of a benefit fund.

(5) The decision of the Minister of Finance as to whether or not any fund established as aforesaid is a public fund within the meaning of this section shall be final.

Authorizing certain local authorities to contribute to Wellington Branch of New Zealand Free Ambulance Transport Service.

52. All local authorities mentioned hereunder are hereby authorized and empowered to pay to the New Zealand Free Ambulance Transport Service (Wellington Branch), Incorporated, in the year ending on the thirty-first day of March, nineteen hundred and thirty, such sums as they think fit, not exceeding in any case the respective amounts hereinafter specified—namely, the Lower Hutt Borough Council,

£200; the Petone Borough Council, £210; the Upper Hutt Borough Council, £100; the Eastbourne Borough Council, £50; the Hutt County Council, £150; the Makara County Council, £86; the Johnsonville Town Board, £27; the Wellington Harbour Board, £300; the Wellington Hospital Board, £1,000; and the Wellington City Council, £500.

Suspending operation of section 20 of Electric-power Boards Amendment Act, 1927, with respect to Southland Electric-power Board.

53. Subject to the consent of the Local Government Loans Board being obtained in each year, it shall not be necessary for the Southland Electric-power Board in any financial year prior to that beginning on the first day of April, nineteen hundred and thirty-seven, to make any charge in that year against the revenues of its undertaking to provide for depreciation of the assets of such undertaking as required by section twenty of the Electric-power Boards Amendment Act, 1927.

Authorizing Kauri-gum Control Board to refund amount of levy on certain kauri-gum exported from New Zealand.

54. The Kauri-gum Control Board is hereby authorized to refund to L. Lichtenstein and J. Paykel, Limited, the sum of thirteen pounds sixteen shillings and elevenpence, being the amount of the levy fixed in accordance with the provisions of section seventeen of the Kauri-gum Control Act, 1925, paid in respect of seventy-nine cases of kauri-gum which were exported from New Zealand in the year nineteen hundred and twenty-seven, but which, being unsaleable in England, were returned to New Zealand in the year nineteen hundred and twenty-nine.

Transferring from Canterbury Education Board to Minister of Education control of schools in Chatham Islands.

55. (1) The public schools in the Chatham Islands (being part of the Education District of Canterbury) shall, as from the first day of February, nineteen hundred and thirty, cease to be maintained and controlled by the Education Board of the District of Canterbury, and shall be maintained and controlled by the Minister of Education.

(2) The schools hereby transferred to the control of the Minister of Education shall continue to be maintained as public schools within the meaning of the Education Act, 1914, the provisions of which Act relating to public schools shall, with the necessary modifications, apply. In so far as the provisions of the Education Act, 1914, as to the control or management of public schools by Education Boards are inadequate or unsuitable as applied to the Minister, regulations for the purpose may be made under paragraph (*i*) of subsection one of section one hundred and sixty-one of the said Act.

(3) The teachers employed at the schools at the date of the transfer as aforesaid shall be deemed to have been appointed under the provisions of the Public Service Act, 1912.

(4) Where at the date of the transfer of the schools as aforesaid the site of any school is vested in the Education Board of the District of Canterbury, the said site shall as from that date vest in His Majesty without the necessity for any deed of transfer or assurance.

Increasing grant for certain purposes in connection with Canterbury Agricultural College.

56. Section six of the Canterbury College and Canterbury Agricultural College Amendment Act, 1927, is hereby amended by omitting the words "ten thousand pounds," and substituting the words "twelve thousand pounds."

Fruit Control Board may expend moneys for scientific research in relation to transport or storage of fruit.

57. The powers of the New Zealand Fruit-export Control Board, established under the Fruit Control Act, 1924, are hereby extended to enable that Board from time to time to pay out of its funds such amounts as it thinks fit in aid of any experimental work or scientific investigation undertaken in relation to the storage or transport of fruit.

PART IV.

MISCELLANEOUS.

Trustees of savings-banks and institutions deriving moneys] therefrom may invest moneys in securities issued under Rural Advances Act, 1926.

58. Any moneys available for investment by the trustees of a savings-bank or by the governing authority of an institution pursuant to section thirty-three or section thirty-eight of the Savings-banks Act, 1908, may be invested in bonds, stock, or other securities issued under section six of the Rural Advances Act, 1926, and any such moneys heretofore so invested shall be deemed to have been lawfully invested.

Validating donation by Dunedin Savings-bank trustees to Dunedin City Mayor's Flood Relief Fund.

59. The payment during the current financial year by the trustees of the Dunedin Savings-bank, being a savings-bank constituted under the Savings-banks Act, 1908, of a sum of five hundred pounds out of the surplus profits of the bank to the fund known as the Dunedin City Mayor's Flood Relief Fund is hereby validated and declared to have been lawfully made.

Validating donation by Invercargill Savings-bank trustees to Mayor of Invercargill's Unemployment Relief Fund.

60. The payment during the current financial year by the trustees of the Invercargill Savings-bank, being a savings-bank constituted under the Savings-banks Act, 1908, of a sum of two hundred pounds out of the surplus profits of the bank to the fund known as the Mayor of Invercargill's Unemployment Relief Fund is hereby validated and declared to have been lawfully made.

Unauthorized expenditure by Massey Agricultural College Council.

61. The Massey Agricultural College Council constituted under the Massey Agricultural College Act, 1926, may in any year expend out of its general fund for purposes not authorized by any law for the time being in force any sum or sums not exceeding in the aggregate one hundred pounds.

Validating payment made to Henry Wallace on retirement from Education Service.

62. The payment to Henry Wallace, formerly lecturer in the Auckland Training College, of an amount equal to one month's salary on his retirement from the Education Service on the thirty-first day of December, nineteen hundred and twenty-five, is hereby validated, and such payment shall not affect the validity of any payment thereafter made to him in respect of his temporary re-employment in his former position.

Validating rate of salary being paid to E. W. Beaglehole while acting as headmaster of a primary school.

63. Whereas Edward William Beaglehole, an officer in the Education Service of New Zealand, served for some years as Director of Education in Western Samoa, and was afterwards reappointed to the New Zealand Education Service as an Inspector of Schools: And whereas through failing health due to his residence in Western Samoa he was unable to continue to perform the duties of an Inspector of Schools and was appointed headmaster of a primary school: And whereas it was deemed equitable under the circumstances to pay to him in the last-mentioned position the same rate of salary as he received as an Inspector of Schools: And whereas it is necessary to validate such payment: Be it therefore enacted as follows:—

Notwithstanding anything to the contrary in the Education Act, 1914, or in any regulations thereunder, it shall be and be deemed always to have been lawful to pay to the said Edward William Beaglehole, while holding the position of headmaster of a primary school, the same rate of salary as was paid to him as an Inspector of Schools immediately prior to his appointment to such headmastership.

Constituting a provisional Board of trustees to administer the fund established in connection with proposed National Art Gallery and Dominion Museum in the City of Wellington.

64. Whereas by the Science and Art Act, 1913, provision is made, *inter alia*, for the establishment and maintenance, out of moneys to be appropriated for the purpose by Parliament, of a Dominion Museum and Dominion Art Gallery, to be managed by the Board of Science and Art thereby constituted: And whereas a Dominion Art Gallery has not been established, but steps have been taken by public subscription and otherwise to provide a fund for the establishment in the City of Wellington of an art gallery (hereinafter referred to as the National Art Gallery) in conjunction with the Dominion Museum: And whereas on behalf of the Government an undertaking has been given to make available as a site for the said National Art Gallery and Dominion Museum and for a War Memorial Carillon portion of the Mount Cook Reserve in the City of Wellington, and to contribute the sum of one hundred thousand pounds towards the cost of establishing the National Art Gallery and Dominion Museum on condition that a like sum be contributed by public subscription or otherwise, and also to contribute the sum of fifteen thousand pounds for the purposes of the said War Memorial Carillon: And whereas for the purpose of receiving the fund that has been established by public subscription as aforesaid, and of temporarily administering it, and of taking certain steps preliminary to the establishment of the said National Art Gallery and Dominion Museum, a committee has been set up consisting of—

(*a*) The Prime Minister of the Dominion of New Zealand (who shall be the Chairman), and one other person to be appointed by the Prime Minister, to represent the Government of New Zealand:

(*b*) The Mayor of the City of Wellington, and the Mayors of the boroughs of Palmerston North and Masterton:

(*c*) The Chairman of the Wellington Harbour Board:

(*d*) The Director of the Dominion Museum:

(*e*) The President of the New Zealand Academy of Fine Arts:

(*f*) The Chairman of the Wellington Branch of the New Zealand Institute of Architects:

(*g*) The Chairman of the Wellington War Memorial Carillon Society:

(*h*) Sir Harold Beauchamp, Kt.:

And whereas the committee so appointed is administering the fund established as aforesaid and has taken certain preliminary steps towards the preparation of plans for the National Art Gallery, the Dominion Museum, and the War Memorial Carillon: And whereas it is desired to validate the acts of the said committee in connection with its administration of the fund and to confer certain powers upon it, to be exercisable only until legislation is passed making permanent provision for the erection and maintenance of the National Art Gallery, Dominion Museum, and War Memorial Carillon aforesaid: Be it therefore enacted as follows:—

(1) The committee hereinbefore referred to is hereby constituted an unincorporated Board of provisional trustees (hereinafter referred to as the provisional Board, or the Board) for the purpose of administering the fund hereinbefore referred to, and for purposes incidental thereto in accordance with the following provisions of this section.

(2) Every member of the provisional Board who is such by virtue of the office or position held by him shall continue to be a member of

that Board only so long as he continues to hold such office or position, and every person who may be hereafter appointed or elected to any such office or position shall by virtue thereof be a member of the provisional Board.

(3) Every person personally appointed as a member of the provisional Board shall continue to be a member thereof until he vacates his office by resignation addressed to the Chairman or to the Secretary of the Board.

(4) The provisional Board may at any time add to its number by the appointment of any suitable person or persons.

(5) The Board shall have power to appoint a Secretary and such other officers or servants as in its opinion may be necessary, and may pay to them such salaries or allowances out of the fund as it thinks fit.

(6) The Board may by resolution determine the manner in which moneys shall be paid out of the fund, and shall, in like manner, subject to the restrictions imposed on the Board by subsection eight hereof, determine the purposes for which moneys may be so paid, being purposes for which the fund has been established or purposes incidental thereto. Any moneys belonging to the fund and not immediately required for the purposes aforesaid may be temporarily invested with the Public Trustee or in accordance with the provisions of the Trustee Act, 1908, as to the investment of trust funds.

(7) All acts heretofore done in good faith by the committee or by any person with the express or implied authority of the committee in relation to the investment of the fund, the payment of expenses, the calling for competitive designs for any building or buildings proposed to be erected, or otherwise in relation to the fund or the proposal to establish a National Art Gallery, Dominion Museum, and War Memorial Carillon are hereby validated.

(8) The provisional Board is hereby empowered to adjudge the designs that may be received for the purposes aforesaid, and to award prizes in accordance with its undertaking, but it shall not be within the powers of the provisional Board to enter into contracts in relation to the erection of any building or the preparation of a site therefor.