rized before the passing of the said Act, or is thereafter authorized, to borrow money, whether pursuant to a poll of rate-payers or otherwise howsoever, whether the rate of interest or the term of years of the loan was or was not specified or determined, and such money or any part thereof has not been borrowed, the local authority may, with the precedent consent of the Minister of Finance, borrow such money, or such amount thereof as has not been borrowed, at such rate of interest, or for such term, as may be prescribed by the Governor-General by Order in Council:

And whereas the Eketahuna County Council has been authorized to borrow the sum of one thousand and fifty-three pounds for the purpose of reforming and metalling Bemton's

And whereas the Minister of Finance has given his precedent consent as required by the above-recited section eleven, and it is desired that the rate of interest at which the money may be borrowed be not exceeding six per centum per annum:

Now, therefore, His Excellency the Governor-General of the Dominion of New Zealand, in pursuance and exercise of the power and authority vested in him as aforesaid, and acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby prescribe that the rate of interest that may be paid by the Eketahuna County Council in respect of the said loan of one thousand and fifty-three pounds shall be a rate not exceeding six per centum per annum, and the said Eketahuna County Council is hereby authorized to borrow the said sum of one thousand and fifty-three pounds accordingly.

F. D. THOMSON, Clerk of the Executive Council.

Education.—Regulations regarding the Payment of Subsidies on Voluntary Contributions.

## CHARLES FERGUSSON, Governor-General. ORDER IN COUNCIL.

At the Government House at Wellington, this 15th day of October, 1925.

## Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

In pursuance and exercise of the powers and authorities vested in him by the Education Act, 1914, and the amendments of that Act, and all other powers and authorities enabling him in this behalf, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke the regulations at present in force relating to the payment of subsidies on voluntary contributions, and in lieu thereof doth make the regulations set out in the Schedule hereto; and, with the like advice and consent, doth prescribe that this Order shall come into force as from the date hereof.

## SCHEDULE.

1. For the purposes of section 159 of the Act a voluntary contribution shall not be directly or indirectly derived from public funds or from ordinary sources of revenue, or be a consideration directly or indirectly for the use of public property of any kind, or for services rendered or to be rendered, or be of the nature of discount, rebate, or refund, or be derived directly or indirectly from subsidies previously granted or from moneys on which subsidies have been previously granted.

2. The moneys, land, buildings, &c., constituting any voluntary contributions upon which subsidy is paid, and the subsidies thereon, shall be utilized solely and without deduction for the purpose of the school or classes

as defined by the immediately succeeding clause hereof.

3. Subsidies may be approved on contributions available for the following purposes:—
(a.) In the case of public schools including district high schools,—

- (i.) Fuel for school use; water for school use exclusive of water for school baths; vacuum cleaners for school use; utensils and permanent apparatus used in connection with the provision of hot lunches for children.
  - (ii.) Extension and improvement of the school-grounds.

(iii.) Erection and improvement of buildings used for school purposes.

(iv.) The provisions of special furniture, apparatus, and appliances for school use (including pictures and works of art for school-decoration).

(v.) The provision of apparatus and material for handwork or manual instruction and the payment of instructors in such subjects who are not on the regular staffs of schools.

(vi.) The initial expenditure for the provision of apparatus and equipment of a permanent character for the promotion of organized games, physical education, and recreation of the pupils.

(vii.) The establishment and maintenance of school and class libraries.

(viii.) The provision of school flags and the purchase of New Zealand Ensigns to be flown thereon.