

28. The following statement shows the Board's expenditure under various main headings generally descriptive of the Board's operations. It has been summarized from the statement prepared for us by the Audit Department, with the addition of three months' expenditure supplied by the Secretary of the Board, and bringing the statement down to the 31st March, 1913:—

WESTPORT HARBOUR BOARD: STATEMENT OF EXPENDITURE.

	£	s.	d.
Eastern breakwater	170,863	4	8
Western breakwater	91,222	3	5
Training-walls	112,529	4	2
Quarries, permanent-way, cranes, &c. ..	108,731	10	2
Buller Bridge	18,011	15	1
Orowaiti protection works	7,356	18	2
Buller relief channel	2,395	1	6
Cape Foulwind Railway: Construction ..	51,072	0	9
Cape Foulwind Railway: Working and maintenance	20,538	14	3
Westport-Ngakawau-Mokihinui Railway ..	200,705	2	6
Floating basin	57,939	16	9
Gridiron and repairs	2,874	8	10
Staiths and repairs	27,484	13	5
Harbour buildings and repairs	3,606	7	10
Wharves and bins	84,029	19	6
Plant and repairs	63,176	18	7
Dredges and dredging	217,183	13	0
Repairs (not specified)	9,364	6	1
Cape Foulwind Railway Reserve	3,027	13	7
Coal-boring	1,435	1	1
Harbour expenses and salaries (including Esplanade)	82,397	11	11
Salaries and engineering, and working-expenses tug "Mana"	31,367	12	9
Accident insurance	9,548	4	7
Special rate paid to Government	19,133	18	8
Interest on loans, &c.	614,023	12	3
Sinking fund	77,531	13	10
Miscellaneous (including rates, law charges, endowment management expenses, travelling-expenses, Public Revenues Act, Exhibition Empowering Act, 1905, Appropriation Act, 1910, Westland and Nelson Coalfields Act, 1901, office expenses, loan-floatation expenses, 1885, £200,000, loan-floatation expenses, 1909, Martin's Island, Chairman's annual allowance)	30,758	13	3
Total	£2,118,310	0	7

29. Mr. Napier Bell, although he had ceased in 1887 to be Resident Engineer, kept in close touch with the works and reported thereon from time to time. The Board also received at various times engineering reports from Mr. Leslie Reynolds, Mr. R. W. Holmes as Marine Engineer of the Dominion, and Mr. C. W. Darley.

30. Owing to the dredging as recommended by Sir John Coode not having been carried out, a large shingle-spit had encroached upon the deep-water channel of the river-bed opposite the town, and to avoid the necessity for the removal of this obstruction by dredging, Mr. Napier Bell, in 1891, whilst reporting generally on the position of the works, recommended that the internal training-wall on the western side of the river should be constructed upon a different alignment from that recommended by Sir John Coode, and that it should be shortened up-stream, terminating at the Buller Bridge. The effect of this alteration was to remove