Comparative Statement of Receipts and Payments for the Four Years ended 31st March, 1922, 1923, 1924, and 1925.

Payments.

—	1921–22.	1922–23.	1923–24.	1924–25.
	£	£	£	£
Head Office	*	9,169	8,433	9,378
Harbours	5,194	4,216	6,279	3,911
Lighthouses	37,085	27,734	25,503	26,018
Meteorological Office	3,909	5,314	5,671	6,009
Mercantile marine	12,632	11,901	13,422	14,262
Inspector of machinery	27,492	25,279	24,821	24,714
Fisheries	13,784	10,456	10,792	12,539
Government steamers	34,184	19,675	21,155	19,956
Miscellaneous services	17,415	3,460	1,573	2,676
Totals	151,695	117,204	117,649	119,463

Receipts.

—	1921–22.	1922–23.	1923–24.	1924–25.
Shipping and Seamen Act—	£	£	£	£
Engagements, discharges, &c.	3,968	4,108	4,027	4,155
Survey fees	3,354	3,202	4,666	5,027
Measurement of ships	25	17	22	22
Examination fees	586	396	370	417
Light dues	41,311	39,689	76,868	80,469
Fines, forfeitures, and sundry receipts	1,051	1,271	1,309	1,152
Harbours Act—				
Pilotage, port charges, &c.	648	765	769	843
Foreshore rents, &c.	1,175	1,131	2,904	4,579
Fisheries Act—				
Sale of oysters	7,763	7,702	7,356	8,395
Sundry receipts	324	324	926	667
Inspection of Machinery Act—				
Inspection of boilers, &c.	13,102	17,300	16,568	18,417
Examination fees	602	618	635	649
Tramways Act—				
Examination fees	57	49	104	84
Totals	73,696	76,572	116,524	124,876

* It was formerly the practice to include Head Office expenditure under miscellaneous services.

The summarized result is that payments have decreased from £151,695 in 1921–22 to £119,463 in 1924–25, whilst receipts have increased from £73,696 in 1921–22 to £124,876 in 1924–25. Thus by reduction of payments amounting in the period to £32,232 and an increase of £51,180 in the receipts the Department has improved its position to the extent of £83,412 in four years.

Westport Harbour Accounts.

In 1920–21 the Westport Harbour Board having become so unfinancial and in the position of having to be supported by Treasury advances from the Consolidated Fund, the whole of the Board's affairs were taken over by the Marine Department.

An adjustment of responsibilities and functions was made as between the Marine Department and the Railway Department, with corresponding adjustment of liability for capital expenditure and its charges.

The financial position of the Harbour Account made it essential to review every avenue of expenditure and every source of revenue to deal drastically with the former and exploit the latter.

The full loss in the last year of the Board's operations having regard to interest, sinking fund, and depreciation charges amounted to approximately £50,000.

The obligation was placed upon the Department to endeavour to square the account.