

MARINE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Head Office—				By Shipping—			
Salaries	8,032	8	0	Light dues	81,247	11	8
Office expenses	1,689	7	2	Engagement and discharge of seamen	2,790	2	6
			9,721 15 2	Survey of ships	5,144	7	6
Harbours—				Examination fees	321	5	0
Salaries	1,875	2	4	Miscellaneous receipts	427	5	11
General maintenance	1,893	19	9				89,930 12 7
Napier Harbour Commission	4,020	17	11				
			7,790 0 0	Harbours—			
Lighthouses—				Port dues	1,801	18	10
Salaries	16,808	2	11	Revenue from foreshores	6,212	2	3
General maintenance	7,458	6	3				8,014 1 1
			24,266 9 2	Inspection of machinery—			
Mercantile marine—				Inspection fees	19,503	0	9
Salaries	21,749	18	1	Examination fees	497	5	0
Office and general expenses	3,042	16	8	Miscellaneous receipts	46	16	0
			24,792 14 9				20,047 1 9
Inspection of machinery—				Fisheries—			
Salaries	14,147	4	7	Net profit on oysters trans- ferred from Profit and Loss Account	1,003	17	11
Travelling-expenses	4,516	0	4	Fishing-boat license fees, re- demption fees, royalties, &c.	483	16	5
Office and general expenses	3,178	17	2	Rental of toheroa beds	300	0	0
			21,842 2 1	Sale of trout-ova and quinnat salmon	361	3	8
Fisheries—							2,148 18 0
Salaries	2,117	5	7	Government steamer—Fares, freight, &c.			1,458 9 2
Office and general expenses	1,272	14	3	Ross Sea Dependency—Royalties on whale-oil			7,176 15 0
			3,389 19 10	Miscellaneous revenue—			
Government steamer—Working- expenses			20,733 16 9	Sale of charts	320	5	8
Ross Sea Dependency—Adminis- tration expenses			133 18 10	Sale of books and forms	908	13	8
Miscellaneous services—				Sale of "New Zealand Nautical Almanac"	160	12	0
Charts	301	17	7	Rents of buildings and reserves	185	19	5
Saleable books and forms	326	17	1	Interest	5	1	7
"New Zealand Nautical Almanac"	525	1	1	Miscellaneous receipts	35	11	3
Preparation of tide-tables	550	0	0				1,616 3 7
Checking passenger traffic	124	19	9				
Relief of distressed seamen	26	19	9				
Miscellaneous expenses	1	9	1				
			1,857 4 4				
Reserve for bad debts			170 8 5				
Grants			594 0 0				
Depreciation			9,158 5 10				
Balance carried down			5,941 6 0				
			£130,392 1 2				
			£				
To Interest on capital			18,119 18 0	By Balance brought down			5,941 6 0
			£18,119 18 0	Excess expenditure over income after charging interest on capital			12,178 12 0
							£18,119 18 0

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Services of Customs officers; (b) rental value as assessed by Public Works Department; (c) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1927; (d) Public Works Department overhead cost. Depreciation has been allowed for on balances of assets as at 1st April, 1927, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to the Customs Department.

SALE OF OYSTERS, 1927 SEASON.

Profit and Loss Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	3,610	3	2	By Sales	7,314	11	0
Maintenance of ketch and launches	681	15	6				
Freight and cartage	466	0	10				
Sacks and stores	241	6	7				
Wharfage and cramage	59	14	3				
Compensation for accidents	53	4	9				
Rents, light, &c.	67	5	7				
Administration expenses	176	7	6				
Travelling-expenses	124	8	9				
Office expenses	5	1	6				
Printing and stationery	9	0	6				
Advertising	4	16	9				
Depreciation	353	16	3				
Interest on capital	457	11	2				
Net profit	1,003	17	11				
			£7,314 11 0				£7,314 11 0