

1895.
NEW ZEALAND.

H A R B O U R B O A R D S

(ABSTRACTS AND STATEMENTS OF ACCOUNTS RECEIVED FROM).

[NOTE.—Accounts required by Statute only have been printed].

Presented in pursuance of the provisions of Section 10 of "The Harbours Act Amendment Act, 1894."

THE following Boards have been twice requested to forward their accounts, but they have not yet been received :—

Wairoa Harbour Board ;*

Raglan County Council, exercising powers as a Harbour Board for Raglan Harbour ;* and

Southland County Council, exercising powers as a Harbour Board for Fortrose Harbour.

27th June, 1895.

W. T. GLASGOW,

Secretary, Marine Department.

* Received later, *vide post*.

2. SPECIAL ACCOUNT.

Contractors' Deposits.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Balance, 31st December, 1893	200	0 0	Repaid contractors during year	136	0 0
Contractors' deposits received during the year	312	0 0	Balance, Bank of New Zealand, 31st December, 1894	376	0 0
	<u>512</u>	<u>0 0</u>		<u>512</u>	<u>0 0</u>

3. INTEREST ACCOUNTS.

Loan of 1874: £150,000 at 6 per Cent. per Annum—£9,000.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Transferred from General Account	9,000	0 0	1894.		
			Jan. 10. Six months' interest on £118,400, at 6 per cent.	3,552	0 0
			July 10. Six months' interest on £115,000, at 6 per cent.	3,450	0 0
			Transferred to Sinking Fund Account, six months' interest on £31,600, at 6 per cent.	948	0 0
			Transferred to Sinking Fund Account, six months' interest on £35,000, at 6 per cent.	1,050	0 0
	<u>9,000</u>	<u>0 0</u>		<u>9,000</u>	<u>0 0</u>

Loan of 1882: £150,000 at 5 per Cent. per Annum—£7,500.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Transferred from General Account	7,500	0 0	1894.		
			April 10. Six months' interest on £150,000, at 5 per cent.	3,750	0 0
			Oct. 10. Six months' interest on £150,000, at 5 per cent.	3,750	0 0
	<u>7,500</u>	<u>0 0</u>		<u>7,500</u>	<u>0 0</u>

Loan of 1886: £100,000 at 5 per Cent. per Annum—£5,000.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Transferred from General Account	5,000	0 0	1894.		
			May 10. Six months' interest on £100,000, at 5 per cent.	2,500	0 0
			Nov. 10. Six months' interest on £100,000, at 5 per cent.	2,500	0 0
	<u>5,000</u>	<u>0 0</u>		<u>5,000</u>	<u>0 0</u>

4. SINKING FUND ACCOUNT.

Loan of 1874.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Balance, 31st December, 1893	1,009	5 1	1894.		
1894.			Jan. 10. Paid off thirty-four debentures	3,400	0 0
Jan. 10. Twelve months' interest on £61 5s. 1d., at 5 per cent.	3	1 3	Balance, 31st December, 1894	1,129	5 6
Jan. 9. Six months' interest on £948, at 4 per cent.	18	19 2	350 debentures paid off	335,000	0 0
Transferred from General Account	1,500	0 0	1,150 debentures unpaid	115,000	0 0
Transferred from Interest Account, No. 1.	1,998	0 0	1,500 debentures, each £100	150,000	0 0
	<u>4,529</u>	<u>5 6</u>		<u>4,529</u>	<u>5 6</u>

Balances.

<i>Accounts.</i>			<i>Bank and Cash.</i>		
	£	s. d.		£	s. d.
General Account	8,155	3 3	Balance in bank, General Account	7,678	16 9
Contractors' Deposit Account	376	0 0	Cash in hand	476	6 6
Sinking Fund Account	1,129	5 6	Sinking Fund Account	1,129	5 6
			Contractors' Deposit Account	376	0 0
	<u>9,660</u>	<u>8 9</u>		<u>9,660</u>	<u>8 9</u>

10th January, 1895.

J. M. BRIGHAM, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that these accounts were examined and allowed at the annual meeting of the Auckland Harbour Board, held this 5th day of March, 1895.—M. NICCOL, Chairman, Auckland Harbour Board.

BALANCE-SHEET of the BLUFF HARBOUR BOARD for the Year ended 31st December, 1894—
continued.

1. GENERAL ACCOUNT—*continued.*

<i>Receipts—continued.</i>	£	s.	d.	<i>Expenditure—continued.</i>	£	s.	d.
Brought forward	12,009	19	2	Brought forward	6,951	11	8
				Expenses, incidental, freight, bank ex- changes, and petty charges	21	0	8
				Members' travelling-expenses	87	2	8
				Legal expenses	2	7	10
				Deposit for mail-service	50	0	0
				Insurance of staff under the New Zealand Employers' Liability Acts, 1892, 1891, and 1892	64	0	10
				S.s. "Dispatch"	1,000	0	0
				S.s. "Dispatch," working-expenses, salaries, coals, insurance, repairs, and incidental expenses at boring, blasting, and dredg- ing operations, &c.	520	12	10
				Transfer to Interest Account	3,000	0	0
				Bank commission and exchange	39	8	0
				Bank interest on overdraft	63	1	3
				Contribution to Sinking Fund	210	13	5
	<u>£12,009</u>	<u>19</u>	<u>2</u>		<u>£12,009</u>	<u>19</u>	<u>2</u>

Examined, A.H.M., 13th February, 1895.

JAMES E. FOX, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned annual meeting of the Bluff Harbour Board, held this 14th day of March, 1895, the statutory notice for which was published as required by law.—EDWIN POLLARD, Chairman.

2. SPECIAL FUND ACCOUNT.

Contractors' Deposits.

	£	s.	d.		£	s.	d.
Balance, 31st December, 1893	50	0	0	Deposits refunded	50	0	0
Deposits received	20	0	0	Balance, 31st December, 1894	20	0	0
	<u>£70</u>	<u>0</u>	<u>0</u>		<u>£70</u>	<u>0</u>	<u>0</u>

3. INTEREST ACCOUNT.

Harbour-works Loan of £50,000, at 6 per Centum per Annum—£3,000.

	£	s.	d.		£	s.	d.
Transferred from General Account	3,000	0	0	One year's interest to 31st December, 1894	3,000	0	0
	<u>£3,000</u>	<u>0</u>	<u>0</u>		<u>£3,000</u>	<u>0</u>	<u>0</u>

Balances.

<i>Accounts.</i>	£	s.	d.	<i>Bank, &c.</i>	£	s.	d.
Dr. General Account	722	18	6	Dr. General Account	492	5	1
Cr. Contractors' Deposits	20	0	0	Cheque unrepresented	210	13	5
	<u>£702</u>	<u>18</u>	<u>6</u>		<u>£702</u>	<u>18</u>	<u>6</u>

Examined.—A.H.M., 13th February, 1895.

JAMES E. FOX, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned annual meeting of the Bluff Harbour Board, held this 14th day of March, 1895, the statutory notice for which was published as required by law.—EDWIN POLLARD, Chairman.

4. SINKING FUND ACCOUNT.

<i>Receipts.</i>	£	s.	d.	<i>Expenditure.</i>	£	s.	d.
To Balance, 31st December, 1893—				By Commission and postages	50	19	3
Accrued Sinking Fund	11,742	3	11	Balance, 31st December, 1894—			
Interest on debentures	59	18	6	Deficiency bills	10,926	0	0
Interest on deficiency bills	460	4	4	Debentures	1,000	0	0
Rents of runs	413	3	7	Current Account	698	11	1
Contribution from Harbour Board, <i>in</i> <i>transitu</i>	210	13	5	Contributions from Harbour Board, <i>in transitu</i>	210	13	5
	<u>£12,886</u>	<u>3</u>	<u>9</u>		<u>£12,886</u>	<u>3</u>	<u>9</u>

Examined.—A.H.M., 13th February, 1895.

JAMES E. FOX, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned annual meeting of the Bluff Harbour Board, held this 14th day of March, 1895, the statutory notice for which was published as required by law.—EDWIN POLLARD, Chairman.

2. SPECIAL FUND ACCOUNT.

Harbour-works Loan.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Balance, 31st December, 1893 ..	5,536	16 3	Maintenance, machinery ..	15	19 5
Sale of material ..	6	19 0	Harbour Improvement Account—		
			Sellar, Contract No. 1/93, extension of		
			western groin ..	4,825	0 0
			Sellar, extras ..	30	0 0
			Drummond, engineer ..	53	0 0
			Drummond, engineer, surveys and labour	21	4 0
			Balance, 31st December, 1894 ..	598	11 10
	<u>£5,543</u>	<u>15 3</u>		<u>£5,543</u>	<u>15 3</u>

Contractors' Deposits.

	£	s. d.		£	s. d.
Balance, Union Bank of Australia, 31st December, 1893 ..	50	0 0	Amount refunded to J. Sellar ..	50	0 0
Amount received from J. Sellar, deposit on Contract No. 2/94 ..	20	0 0	Balance, 31st December, 1894 ..	40	0 0
Amount received from Humphreys and Davys, deposit on Contract No. 3/94 ..	20	0 0			
	<u>£90</u>	<u>0 0</u>		<u>£90</u>	<u>0 0</u>

STATEMENT OF ASSETS and LIABILITIES of the BOARD on the 31st December, 1894.

<i>Assets.</i>			<i>Liabilities.</i>		
	£	s. d.		£	s. d.
Actual—			Interest accruing due on loan of £200,000	1,666	13 4
Money in bank on Current Account ..	1,940	15 0	Balance of sum advanced from Loan Account, section 5, "Gisborne Harbour Act, 1887" ..	8,667	5 4
Money in bank, Contractors' Deposit Account ..	40	0 0	Contract for Waikanae, Return No. 2/93 ..	765	0 0
Money in Treasurer's hands ..	7	6 11	Amount of deposit on same ..	20	0 0
Interest at Cr., Loan Income Account, in hands of Public Trustee ..	2,674	1 9	Contract for building punt for dredging, No. 3/93 ..	225	0 0
Outstanding rates, 1894 ..	282	9 6	Amount of deposit on same ..	20	0 0
" " 1893 ..	170	16 9	Unpresented cheque ..	2	11 3
" " previous years ..	184	2 3			
Outstanding rent, Tauwhareparae and foreshore ..	76	4 1			
Outstanding wharfage dues, 31st December, 1894 ..	247	1 2			
Amount in hands of Public Trustee under section 7 of "The Gisborne Harbour Act, 1888," invested in Treasury bills at 4½ per cent. and 4 per cent. ..	59,165	14 2			
Instalment of overdraft ..	2,166	16 4			
Sinking Fund invested—					
Mortgages ..	10,730	0 0			
Government securities ..	834	0 0			
Realty (estimated) ..	625	0 0			
Uninvested ..	348	15 2			
Sinking Fund Reserve Fund, mortgages	25,000	0 0			
Estimated—					
Value of wharves ..	1,700	0 0	Debentures, £200,000 loan, at 5 per cent., due 1st November, 1915 ..	200,000	0 0
Store ..	200	0 0			
Offices and furniture ..	200	0 0			
Searching-shed ..	100	0 0			
Weighbridge and house ..	100	0 0			
Pilot house and plant ..	330	0 0			
Works and plant ..	81,235	0 0			
Material in hand ..	5,000	0 0			
Endowments—					
Tauwhareparae, 44,150 acres ..	6,300	0 0			
Foreshore (about), 206 acres ..	350	0 0			
	<u>£200,008</u>	<u>3 1</u>		<u>£211,366</u>	<u>9 11</u>

JAMES WM. WITTY, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

This statement of accounts was adopted at an adjourned special meeting of the Board, held on Thursday, 25th April, 1895.—JOHN TOWNLEY, Chairman.

(A.) Sinking Fund Account.

Amount transferred from General Account	£1,000 0 0	Amount paid to credit of the Commissioners of the Public Debts Sinking Funds	£1,000 0 0
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Statement of Balances.

Cr.	Accounts.	£	s.	d.	Cr.	Bank.	£	s.	d.
Contractors' Deposit Account		150	0	0	Contract Deposit Account		150	0	0
Loan Account, No. 3		2,034	4	2	Harbour Fund Account	£2,830	11	11	
General Account		794	8	9	Less unrepresented cheque		1	19	0
							2,828	12	11
		£2,978	12	11			£2,978	12	11

Greymouth, 7th January, 1895.

THOMAS ALLEN, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

Examined, settled, and allowed at the adjourned annual meeting of the Greymouth Harbour Board, this 15th day of February, 1895.—JOSEPH PETRIE, Chairman; THOMAS ALLEN, Treasurer.

STATEMENT OF ASSETS and LIABILITIES to 31st December, 1894.

Assets.		£	s.	d.	Liabilities.		£	s.	d.
Harbour Fund Account at the Bank of New Zealand		2,828	12	11	Interest on debentures, £100,000, from 1st September, 1894, to date		1,333	6	8
Endowments—					Sinking-fund debentures, £100,000, from 1st September, 1894, to date		333	6	8
Greymouth Railway and wharf, estimated net revenue from 10th November to 31st December, 1894		1,600	0	0	Interest on debentures, £50,000, from 1st July, 1894, to date		1,250	0	0
Westland and Nelson, Grey Coal Reserves, estimated royalties, &c., to 31st December, 1894		800	0	0	Interest on debentures, £40,000, from 1st July, 1894, to date		927	17	6
Rent—Amount due		67	0	0	Retention-money due to contractors on Contract No. 38		500	0	0
Plant—Sale of material: amount due		5	4	5	Sundry accounts for supplies, wages, &c.		60	0	0
P.s. "Westland"—Towages, &c., owing 31st December, 1894		49	17	7					
Total cash assets		5,350	14	11	Total cash liabilities		4,404	10	10
Unsold debentures		10,000	0	0	Debentures, £100,000, payable 1st March, 1925		100,000	0	0
Estimated value of property—					Debentures, £50,000, payable 1st January, 1898		50,000	0	0
Works—Breakwaters and training-banks, including the land adjoining		151,000	0	0	Debentures, £40,000, payable 1st January, 1897		40,000	0	0
Wharves		26,000	0	0	Debentures, £10,000, payable 1st January, 1897 (unsold)		10,000	0	0
Flood-wall		1,200	0	0	Balance, being excess of assets over liabilities		68,941	5	0
Cradle		370	0	0					
Board's offices		1,350	0	0					
Office furniture		210	0	0					
Signal-station, beacons, and Signal-man's cottage		460	0	0					
Plant		10,500	0	0					
P.s. "Westland"		5,000	0	0					
Public Account—									
Sinking fund on Board's loan of £100,000 to 1st September, 1894		9,500	0	0					
Interest accrued on sinking-fund investments		2,365	0	11					
Estimated capitalised value of the Board's endowments, viz.:—									
Grey-Brunner Railway, net revenue at £10,701 a year*	14,007								
Endowments of land, net revenue at £3,306 a year*									
Less annual charges for sinking fund, interest on the loans, and working-expenses of the Board†	11,500								
Available balance of revenue	2,507								
which, if capitalised at 5 per cent., would yield		50,040	0	0					
		£273,345	15	10			£273,345	15	10

* Average net receipt per year during the past ten years.

† This amount covers the interest on whole of the loans.

21st January, 1895.

THOMAS ALLEN, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

Examined, settled, and allowed at the adjourned annual meeting of the Greymouth Harbour Board, this 15th day of February, 1895.—JOSEPH PETRIE, Chairman; THOMAS ALLEN, Treasurer.

3. INTEREST ACCOUNT.

Harbour-works Loan, 1879: £200,000, at 6 per Cent.—£12,000.

	£	s.	d.		£	s.	d.
Transfer from General Account ..	12,077	13	2	Interest paid to 31st December, 1894 ..	12,000	0	0
				Charges	77	13	2
	<u>£12,077</u>	<u>13</u>	<u>2</u>		<u>£12,077</u>	<u>13</u>	<u>2</u>

4. SINKING FUND ACCOUNT.

Harbour-works Loan: £200,000, at ½ per Cent.—£1,000.

	£	s.	d.		£	s.	d.
Transfer from General Account, 1894 ..	1,000	0	0	Paid to Sinking Fund Commissioners, 1894	1,000	0	0
	<u>£1,000</u>	<u>0</u>	<u>0</u>		<u>£1,000</u>	<u>0</u>	<u>0</u>

STATEMENT OF BALANCE.

Accounts.				Bank.			
	£	s.	d.		£	s.	d.
Balances—				Bank balances—			
Cr. General Account ..	14,906	8	10	Cr. General Account ..	3,474	2	0
„ Special Account ..	65	0	0	„ Fixed deposit as a Renewal Fund ..	6,432	6	10
				„ Fixed deposit as an Ordinary Fund	5,000	0	0
				„ Contractor's Deposit Account ..	65	0	0
	<u>£14,971</u>	<u>8</u>	<u>10</u>		<u>£14,971</u>	<u>8</u>	<u>10</u>

15th January, 1895.

Examined.—E.T.G., 26th January, 1895.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General, February, 1895.

C. HOOD WILLIAMS, Treasurer.

STATEMENT of ASSETS and LIABILITIES on 31st December, 1894.

Assets.				Liabilities.			
	£	s.	d.		£	s.	d.
Credit balance at bank, General Account	14,906	8	10	Sundries and contingencies—General Account ..	50	0	0
Credit balance at bank, Contractors' Deposit Account ..	65	0	0	Due to contractors for deposits ..	65	0	0
Wharfage dues outstanding (approximate)	750	0	0	Works—			
Rent No. 5 shed, three months ending 31st December, 1894 ..	312	10	0	Electric lighting, spare armature ..	134	0	0
Towage outstanding ..	156	15	0	Dredge—Charter and working-expenses (five months) ..	3,750	0	0
Warps outstanding ..	26	0	0	Sailors' Home—Additions to (contract)	493	0	0
Dock dues outstanding ..	40	0	0	Summer Jetty—Widening, and lifeboat for Summer ..	400	0	0
Patent-slip dues outstanding ..	37	0	0	Harbour-works—Contingencies ..	50	0	0
Sundries (including cash imprest) ..	25	0	0				
Electric-light refunds outstanding ..	34	2	6				
Storage accounts rendered and outstanding	767	3	8				
Storage accounts rendered and outstanding: cool chamber ..	348	18	2				
Storage on goods still in store ..	1,334	13	1				
	<u>£18,803</u>	<u>11</u>	<u>3</u>		<u>£4,942</u>	<u>0</u>	<u>0</u>

15th January, 1895.

Examined, E. T. G., 26th January, 1895.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that these accounts were examined and allowed at the adjourned annual meeting of the Lyttelton Harbour Board, held at Christchurch on Thursday, this 7th day of February, 1895.—F. WAYMOUTH, Chairman.

C. HOOD WILLIAMS, Treasurer.

TREASURER'S STATEMENT of RECEIPTS and EXPENDITURE for the Period commencing 1st January, 1894, and ending 31st December, 1894 (Twelve Months).

	Receipts.			1894.			1893.			
		£	s.	d.	£	s.	d.	£	s.	d.
General Account—										
Balance to credit of Lyttelton Harbour Board on 31st December, 1893 ..		20,529	8	0						
To Wharfage		9,947	8	5		11,625	10	2		
Pilotage		3,786	17	0		3,829	0	6		
Port charges		2,940	17	2		2,823	19	0		
Harbourmaster's fees		218	2	10		
Towage-fees		1,266	10	0		2,133	17	6		
Warps		226	0	0		274	0	0		
Licenses		30	10	0		33	0	0		
Pilotage, exemption certificates—Fees ..		56	10	0		22	0	0		
Rent—										
No. 5 grain-shed (1st January, 1893, to 30th September, 1894) ..		1,250	0	0		1,250	0	0		
Workshop-site at dock, to 9th February, 1893, when lease cancelled		110	19	0		
Lots 16A and 16B, near tunnel mouth, £110 per annum (rental reduced 25 per cent. from 1st October, 1893) ..		82	10	0		100	16	8		
Lot 15 (let New Zealand Loan and Mercantile Agency Company), two years and 2 months, to 31st December, 1894 ..		433	6	8		..	..	..
Shaw-Savill and Company's temporary office ..		12	0	0		12	0	0		
Temporary sites on reclaimed land ..		0	18	0		0	12	0		
Carried forward		£40,562	15	3		£22,433	17	8		

TREASURER'S STATEMENT OF RECEIPTS AND EXPENDITURE—*continued.*

		Receipts— <i>continued.</i>			1894.		1893.	
		£	s.	d.	£	s.	d.	
General Account— <i>continued.</i>								
	Brought forward	40,562	15	3	22,433	17	8	
To	Graving-dock dues	497	10	0	679	14	10	
	Patent-slip dues	80	10	0	79	10	0	
	Interest on fixed deposits	1,035	12	0	983	2	4	
	Sale of plant and material	29	5	9	8	11	9	
	Incidental receipts	8	12	0	12	6	0	
	Refunds	12	6	1	122	10	3	
	Electric light—Refunds from shipping and railway	41	5	0	84	7	6	
	Storage	819	3	5	2,237	14	10	
	Cool-chamber storage	294	3	9	393	18	5	
	Balance from 1892 .. .. .	..	..	..	19,413	4	8
		£43,381	3	3	£46,448	18	3	
		<i>Expenditure.</i>			1894.		1893.	
		£	s.	d.	£	s.	d.	
General Account—								
By	Harbour Board office staff—Salaries, 1894	759	0	0	818	3	4	
Harbour Board contingencies—								
	Printing, advertising, stationery (including by-laws), and plans of harbour	158	0	1	190	18	3	
	Members' travelling-expenses	86	13	3	77	9	9	
	Election expenses .. .. .	..	..	..	15	2	6
	Office rent and cleaning (Lyttelton and Christchurch offices)	188	1	3	177	10	0	
	Incidentals, telegrams, postage, fuel, furniture, &c.	38	7	6	62	19	4	
	Auditors' fees	10	0	0	10	0	0	
	Solicitor to Harbour Board—Law charges .. .. .	..	..	..	56	13	5
Grants-in-aid—								
	Fire-prevention	100	0	0	100	0	0	
	Sailors' Home—Maintenance	150	0	0	170	13	4	
	Harbourmaster's department—Salaries	1,596	2	8	1,744	10	2	
	Incidental expenses	110	17	0	77	17	6	
	Pilot, Sumner—Salary	120	0	0	130	0	0	
	Sumner conservancy	33	3	4	74	18	1	
	Pilot-station at Heads—Maintenance	14	10	8	43	10	4	
	Buoys, boats, moorings, beacons, warps—Maintenance	126	6	0	130	8	8	
	Time-ball—Maintenance	12	19	6	8	2	0	
	Wharves, jetties, and sheds—Maintenance and repairs	2,373	14	1	1,093	4	2	
	Insurance—Sheds, grain-stores, offices, &c.	93	17	6	96	2	6	
Lighting wharves and jetties—								
	Electric lighting	968	17	6	1,159	6	0	
	Gas-lighting	52	3	8	79	9	4	
Steam-tug—Working-expenses—								
	Salaries	1,463	13	8	1,587	10	9	
	Coal, stores, and maintenance	684	11	4	935	12	3	
	Insurance of tug "Lyttelton"	242	10	0	242	10	0	
Graving-dock—Working-expenses—								
	Salaries	161	1	5	171	0	0	
	Coal, stores, &c.	174	4	5	308	6	5	
Patent slip—Working-expenses		32	6	3	34	8	0	
Storage department—								
	Salaries—Clerk and warehouseman (at £225)	225	0	0	243	15	0	
	Labour—Receiving and delivery at stores	686	1	3	1,084	5	6	
	Printing, stationery, advertising, and sundries	37	10	1	44	1	0	
	Rent—Store-site, Norwich Quay (twelve months' rent to 21st March, 1895), £374 10s. per annum; kerosene bond, £70 per annum	444	10	0	444	10	0	
	Cool chamber—Working-expenses	569	3	11	527	6	3	
	Interest on overdraft .. .. .	..	..	..	0	10	6
	Wharfage refunds .. .. .	..	..	..	0	8	6
	Siding-rent to Lot No. 15 (at £50 a year)	50	0	0	50	0	0	
Interest Account—								
	Interest on debentures (twelve months), 1st January, 1893, to 31st December, 1894	12,000	0	0	12,000	0	0	
	Exchange on London credits and advertising payment of coupons	77	13	2	53	2	0	
	Sinking fund on debentures for year 1894	1,000	0	0	1,000	0	0	
Harbour-works—								
Engineer's staff—								
	Inspector of Works salary (twelve months)	250	0	0	270	16	1	
	Office contingencies	4	14	4	2	7	11	
Dredging—								
	Dredge and barges—Salaries (one month)	273	18	8	..	..	..
	Maintenance and working-expenses	599	12	2	..	..	..
	Electric-light installation extension .. .. .	..	..	..	25	0	0
	Telephone-line and new cable—Laying, &c. .. .. .	..	..	..	140	4	1
	Borings and soundings .. .. .	..	..	..	86	16	9
	Workshops at dock—Purchase machinery from Scott Brothers .. .. .	..	..	..	350	0	0
	Screw-pile jetty widening	2,438	18	5	..	..	..
	Cool chamber—Building, machinery, and siding	61	11	4	..	..	..
Balance, credit of Lyttelton Harbour Board at Bank of New Zealand on 31st December, 1894—								
	At Current Account	3,474	2	0	3,189	13	2	
	On fixed deposit (Renewal Fund)	6,432	6	10	6,039	14	10	
	Fixed deposits	5,000	0	0	11,300	0	0	
		£43,381	3	3	£46,448	18	3	

15th January, 1895.

C. HOOD WILLIAMS, Treasurer.

I hereby certify that these accounts were examined and allowed at the adjourned annual meeting of the Lyttelton Harbour Board, held at Christchurch, this Thursday, the 7th day of February, 1895.—F. WAYMOUTH, Chairman.

STATEMENT OF ESTIMATED ASSETS AND LIABILITIES ON 31ST DECEMBER, 1894.

<i>Assets.</i>		£	s.	d.	<i>Liabilities.</i>		£	s.	d.
Credit balance at bank, General Account		14,906	8	10	Sundries and contingencies—General Account		50	0	0
Credit balance at bank, Contractor's Deposit Account		65	0	0	Due to contractors for deposits ..		65	0	0
Wharfage dues outstanding (approximate)		750	0	0	Works—				
Rent, No. 5 shed, three months ending 31st December, 1894 ..		312	10	0	Electric lighting, spare armature ..		134	0	0
Towage outstanding ..		156	15	0	Dredge—Charter and working-expenses (five months) ..		3,750	0	0
Warps ..		26	0	0	Sailors' Home—Additions to (contract)		493	0	0
Dock dues outstanding ..		40	0	0	Summer Jetty—Widening, and lifeboat for Summer ..		400	0	0
Patent-slip dues outstanding ..		37	0	0	Harbour-works—Contingencies ..		50	0	0
Sundries (including cash imprest)		25	0	0					
Electric-light refunds outstanding ..		34	2	6					
Storage accounts rendered and outstanding		767	3	8					
Storage accounts rendered and outstanding: cool chamber ..		348	18	2					
Storage on goods still in store ..		1,334	13	1					
*Total cash assets ..		18,803	11	3	*Total estimated cash liabilities		4,942	0	0
Debentures—									
Sinking fund, 1st July, 1879, to 31st December, 1894 (fifteen years— $\frac{1}{2}$ per cent. per annum on £200,000) ..		15,500	0	0					
Interest accrued on sinking-fund investments since 1879 ..		8,600	7	2					
Peacock's Wharf property, and Sections 213 and part 314: actual cost in December, 1877 ..		21,900	0	0					
"Minna Bell" steam-winch, &c. ..		50	0	0					
*Boats, buoys, moorings, warps, &c. ..		617	0	0					
*Pilot-station building at Heads, less 5 per cent. for depreciation ..		427	0	0					
*Steam-tug "Lyttelton" (including marine fire-engine), after deducting 10 per cent. per annum for depreciation ..		2,870	0	0					
*Plant in store and yards, timber, iron, piles, drainpipes, boring-rods, fire-prevention plant on wharves, rails, chains, anchors, office fittings, &c. ..		235	0	0					
Harbour Board office buildings in Lyttelton		3,500	0	0					
Sections of land purchased at Naval Point: part Rural Section 247 and Town Sections 232 and 233, actual cost; and estimated value, Sections 231 and 234 ..		4,272	0	0					
Estimated cost or value of breakwater, reclamation, wharves, jetties, sheds, breastworks (exclusive of a valuable foreshore), time-ball, building and apparatus, harbour light, &c., as vested in Board by "The Lyttelton Harbour Board Land Act, 1877" ..		463,094	8	11	Lyttelton Harbour Board Loan, 1879 ..	200,000	0	0	
					Credit balance (including estimated value or cost of harbour-works, &c.) ..	334,977	7	4	
		£539,919	7	4			£539,919	7	4

* The percentage deducted for depreciation on the items of plant marked (*) above for the year 1894 amounted to £391.

NAPIER HARBOUR BOARD.

BALANCE-SHEET of the NAPIER HARBOUR BOARD for the Year ended 31st December, 1894.

		1. GENERAL ACCOUNT.							
<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Rents ..		1,232	2	6	Debit balance, 31st December, 1893 ..	5,235	5	11	
Harbour department—					Transferred to Sinking Fund Account—				
Her Majesty's Customs—					No. 2 Loan ..	1,500	0	0	
Pilotage ..		712	9	0	No. 3 Loan ..	1,000	0	0	
Port charges ..		2,066	3	10	Transferred to Interest Account—				
Harbourmaster's fees ..		416	5	3	No. 2 Loan ..	14,908	15	1	
Wharfage—					No. 3 Loan ..	1,047	4	2	
Imports ..		7,196	7	4	Exchange, commission, &c., on payment of coupons ..	288	0	6	
Exports ..		6,480	18	0	Refunds—				
Shipping (berthage) ..		542	5	2	Export wharfage ..		0	19	6
Examination-sheds ..		69	18	9	Harbourmaster's fees ..		0	15	0
Cargo-sheds ..		41	19	9	Import wharfage ..		4	10	9
Licenses—Vessels ..		53	19	0	Salaries ..		518	0	0
Crane-hire ..		20	0	0	Pilot service ..		896	1	1
Hawsers, &c.—Hire ..		7	12	0	Lighting ..		77	9	0
Planks—Hire ..		0	6	0	Printing and advertising ..		70	19	11
Sale of shingle ..		2	8	0	Insurance ..		9	19	3
Fines—Magistrate's Court ..		0	1	0	Rates—				
Water-supply to shipping—Fees collected		175	16	0	Napier Borough ..		105	11	10
Hire of diving plant ..		10	8	6	Hawke's Bay County ..		1	16	6
Towage ..		11	19	4	Miscellaneous ..		158	8	0
Repairing, towing, &c., Pania buoy		14	17	0	Repairs and maintenance ..		802	14	2
Refunds—					Repairs—				
Rates refunded by tenants ..		2	0	9	West Quay—Northey's Contract ..		250	0	0
Costs rate summonses ..		11	8	0	" — Timber ..		400	1	0
Interest on—					" — Ironwork, rubble, &c. ..		426	18	1
Fixed deposits ..		8,387	10	0	Western Pier ..		218	11	6
Current Account ..		237	9	6	Dredging—				
Temporary deposit in London ..		127	16	0	Contract, including reclamation ..		305	9	4
Balance, 31st December, 1894 ..		4,728	7	3					
Carrisd forward ..		£30,559	7	11	Carried forward ..	£28,227	10	7	

BALANCE-SHEET of the NAPIER HARBOUR BOARD—*continued.*1. GENERAL ACCOUNT—*continued.*

<i>Receipts—continued.</i>		£ s. d.		<i>Expenditure—continued.</i>		£ s. d.	
Brought forward ..	..	30,559	7 11	Brought forward ..	..	28,227	10 7
				<i>Dredging—continued.</i>			
				Contract, Inner Harbour			
				Repairs to "Priestman" dredge and punts ..			
				Part expenses "J. D. O." dredge			
				<i>Water-supply—</i>			
				To shipping—Payment to Napier Borough ..			
				Expenses, labour, &c.			
				Repairs to Pania buoy			
				Labour with diving plant when on hire ..			
				<i>Western Spit Beach protection—</i>			
				Contract No. 45			
				Inspection			
				<i>Tutaekuri River diversion—Repairs to weir, &c.</i>			
				Cutting willows on river-banks, &c.			
				Reserves Expenses Account			
				Harbour district rate expenses			
				Borough Council—One-half interest on cost of sea-wall of road to breakwater ..			
				Interest on bank overdraft			
		<u>£30,559 7 11</u>				<u>£30,559 7 11</u>	

2. SEPARATE ACCOUNTS.

Contractors' Deposits.

<i>Receipts.</i>		£ s. d.		<i>Expenditure.</i>		£ s. d.	
Balance, 31st December, 1893 ..	..	2,521	3 6	Deposits refunded .. .. .	..	2,912	7 6
Amount received as deposits under contracts from 1st January, 1894, to 31st December, 1894.. .. .	..	1,223	4 2	Balance, 31st December, 1894 ..	..	832	0 2
		<u>£3,744 7 8</u>				<u>£3,744 7 8</u>	

3. SPECIAL ACCOUNTS.

Loan Account, 1892, £200,000.

<i>Receipts.</i>		£ s. d.		<i>Expenditure.</i>		£ s. d.	
Balance, 31st December, 1893 ..	..	158,428	18 8	Salaries .. .. .	..	1,204	5 0
<i>Refunds—</i>				Engineering expenses			
Labour on damaged cement				Printing and advertising			
Timber, rails, repairs to locomotive, &c. ..				Insurance			
Damaged cement				Miscellaneous			
Customs duty on short-landed and damaged cement				<i>Plant—</i>			
				Includes plant purchased from contractor			
				Travelling-gear to 15-ton crane—Contract ..			
				Rails—Contract			
				Diving-gear			
				Alterations to "J. D. O." dredge			
				Railway to breakwater			
				<i>Breakwater—</i>			
				Contract No. 35			
				" No. 35 extended			
				Sundry repairs prior to completion of contracts			
				Wages since works carried out by day-labour			
				Coal			
				Timber			
				Stores, powder, ironwork, ropes, &c. ..			
				Horses—Expenses			
				Rubble purchased			
				Western Mole—Contract No. 39			
				<i>Cement—</i>			
				Contract No. 38			
				" No. 43			
				Purchased outside contracts			
				Storage, receiving, delivering, &c.			
				<i>Wharf piles—</i>			
				Contract No. 40			
				Totara timber—Contract No. 41A			
				Kauri " " No. 41B			
				Matai " " No. 42			
				Stacking timber, haulage, &c.			
				Repairs			
				Customs duties			
				Removal of rocks, blasting, &c.			
				Working-expenses, dredge "J. D. O." (part charged to General Account)			
				Sounding at breakwater for new chart ..			
				Balance, 31st December, 1894			
		<u>£158,644 14 10</u>				<u>£158,644 14 10</u>	

4. INTEREST ACCOUNTS.

No. 2 Loan: £300,000, at 5 per Cent. per Annum—£15,000.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Harbour district rate, 1891 ($\frac{1}{10}$ d. in the pound in country, $\frac{1}{5}$ d. in the pound in Borough of Napier)—Amount collected during 1894		6	16	6	Interest, including coupons, due 1st January, 1895	15,000	0	0	
Interest on overdue rates		0	9	5					
Harbour district rate, 1892 ($\frac{1}{10}$ d. in the pound in country, $\frac{1}{5}$ d. in the pound in Borough of Napier)—Amount collected during 1894		77	11	2					
Interest on overdue rates		6	7	10					
Transferred from General Account		14,908	15	1					
		<u>£15,000</u>	<u>0</u>	<u>0</u>					<u>£15,000</u>
									<u>0</u>

No. 3 Loan: £200,000, at 5 per Cent. per Annum—£10,000.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Harbour district rate, 1893 ($\frac{1}{10}$ d. in the pound in country, $\frac{1}{5}$ d. in the pound in Borough of Napier)—Amount collected during 1894		984	9	2	Interest, including coupons, due 1st January, 1895	10,000			
Interest on overdue rates		15	13	10					
Harbour district rate, 1894 ($\frac{1}{10}$ d. in the pound in country, $\frac{1}{5}$ d. in the pound in Borough of Napier)—Amount collected during 1894		7,952	12	10					
Transferred from General Account		1,047	4	2					
		<u>£10,000</u>	<u>0</u>	<u>0</u>					<u>£10,000</u>
									<u>0</u>

5. SINKING FUND ACCOUNT.

No. 2 Loan: £300,000, at $\frac{1}{2}$ per Cent.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Transferred from General Account		£1,500	0	0	Paid to Sinking Fund Commissioners	£1,500	0	0	

No. 3 Loan: £200,000, at $\frac{1}{2}$ per Cent.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Transferred from General Account		£1,000	0	0	Paid to Sinking Fund Commissioners	£1,000	0	0	

BALANCES, 31ST DECEMBER, 1894.

<i>Accounts.</i>		£	s.	d.	<i>Bank.</i>		£	s.	d.
Credit balances—					Bank balances—				
Loan Account	£113,162	15	0		Credit Harbour Fund Account	£8,786	12	3	
Contractors' Deposit Account	832	0	2		Less unrepresented cheques	149	12	6	
		<u>113,994</u>	<u>15</u>	<u>2</u>					8,636
Debit balances—					Credit fixed deposits	100,000	0	0	19
General Account	4,728	7	3		Cash in hand	629	8	2	9
		<u>£109,266</u>	<u>7</u>	<u>11</u>					<u>£109,266</u>
									<u>7</u>
									<u>11</u>

FRANCIS E. SAUNDERS, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned annual meeting of the Napier Harbour Board, held this 29th day of March, 1895.—J. D. ORMOND, Chairman.

STATEMENT OF ASSETS and LIABILITIES, 31st December, 1894.

<i>Assets.</i>		£	s.	d.	<i>Liabilities.</i>		£	s.	d.
Rents outstanding		335	12	6	Contractors' deposits	832	0	2	
Wharfage dues outstanding		232	16	0	Accounts outstanding, 31st December, 1894	160	8	4	
Harbour district rate—									
1891, arrears		7	2	7					
1892, "		11	8	7					
1893, "		43	18	1					
1894, "		1,107	0	3					
Sundry accounts		299	18	10					
Bank of Australasia—									
Fixed deposit		100,000	0	0					
Balance of Current Account, less unrepresented cheques		8,636	19	9					
Bank interest accrued on fixed deposit but not credited		2,191	7	4					
Cash in hand		629	8	2					
Total cash assets		<u>113,495</u>	<u>12</u>	<u>1</u>	Total cash liabilities	<u>992</u>	<u>8</u>	<u>6</u>	
Carried forward		£113,495	12	1	Carried forward	992	8	6	

STATEMENT of ASSETS and LIABILITIES—*continued.*

<i>Assets.</i>			<i>Liabilities.</i>		
	£	s. d.		£	s. d.
Brought forward ..	113,495	12 1	Brought forward ..	922	8 6
Accumulated Sinking Fund No. 1 ..	17,152	8 8	Debentures—		
Interest accrued on sinking fund but not credited ..	413	1 9	No. 2 Loan ..	300,000	0 0
Accumulated Sinking Fund No. 2 ..	1,000	0 0	No. 3 Loan ..	200,000	0 0
Interest accrued on sinking fund but not credited ..	11	3 6	Balance, being excess of assets over liabilities ..	93,030	0 3
Estimated assets—					
Plant and stores, Engineer's department, as per Schedule A ..	44,860	0 0			
Plant and stores, harbour department, as per Schedule B ..	1,558	0 0			
Office furniture, &c. ..	150	0 0			
Endowments, as per Schedule C ..	102,080	0 0			
Piers, wharves, quays, and buildings ..	64,300	0 0			
New harbour-works (cost of construction)—					
Railway to breakwater ..	18,982	3 0			
Breakwater ..	190,547	18 0			
Breakwater Wharf ..	13,952	5 0			
Beach protection ..	14,700	13 6			
Western mole ..	10,819	3 3			
	<u>£594,022</u>	<u>8 9</u>		<u>£594,022</u>	<u>8 9</u>

FRANCIS E. SAUNDERS, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned annual meeting of the Napier Harbour Board, held this 29th day of March, 1895.—J. D. ORMOND, Chairman.

NEW PLYMOUTH HARBOUR BOARD.

STATEMENT of ACCOUNTS of the NEW PLYMOUTH HARBOUR BOARD for the Year ending 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>			<i>Expenditure.</i>		
	£	s. d.		£	s. d.
Balance on 31st December, 1893 ..	180	16 5	Breakwater protection—		
Sales of plant and material ..	13	18 10	Labour ..	738	13 9
From breakwater-protection subscriptions	375	0 0	Material ..	355	11 9
Wharfage—			Blockmaking—		
Collected by Government ..	2,868	2 7	Labour ..	231	12 5
Collected by Board ..	54	3 0	Material ..	810	10 3
Berthage ..	329	5 6	Dredge—		
Warps ..	284	6 5	Labour ..	556	2 0
Endowments ..	273	7 9	Material, &c. ..	230	19 10
Port charges ..	102	10 2	Plant and Material—		
Postal services ..	60	0 0	Labour ..	222	2 6
Sundries ..	27	14 6	Repairs, &c. ..	268	15 9
Overdraft, Bank of New Zealand ..	124	17 8	Permanent-way—		
			Labour ..	92	4 10
			Material ..	26	12 10
			Harbourmaster's department—		
			Harbourmaster ..	150	0 0
			Labour ..	119	10 1
			Material ..	45	6 10
			Endowments—		
			Rates ..	37	13 3
			Advertising, survey work, &c. ..	89	5 5
			Warps—		
			Material ..	87	16 10
			Labour, &c. ..	32	3 0
			Wharfage—		
			Wharfinger ..	25	0 0
			Labour, &c. ..	171	1 0
			Boating service—Labour ..	66	1 0
			Wharf—		
			Material ..	43	8 10
			Labour ..	27	0 4
			Office charges—		
			Secretary ..	100	0 0
			Rent ..	25	0 0
			Advertising, printing, and sundries ..	61	16 0
			Members' expenses ..	33	15 0
			Craneage, ballast, harbour survey, &c.—		
			Labour, &c. ..	18	16 4
			Election expenses—Compiling rolls, &c. ..	19	3 6
			"Public Revenues Act, 1893"—Expenses of		
			Chairman to Wellington ..	8	0 0
	<u>£4,694</u>	<u>2 10</u>		<u>£4,694</u>	<u>2 10</u>

(3.) 1882-83 Loan: £200,000, at 5 per Cent.

		£	s.	d.			£	s.	d.
Balance, 31st December, 1893		7	10	0	By Coupons paid during year		5,322	10	0
Transferred from General Account—					Balance			10	0
1st January, 1894—£106,500, at 5 per cent.	2,662	10	0						
1st July, 1894—£106,500, at 5 per cent. ..	2,662	10	0						
	<u>£5,332</u>	<u>10</u>	<u>0</u>				<u>£5,332</u>	<u>10</u>	<u>0</u>

(4.) 1885 Consolidated Loan: £699,000, at 5 per Cent.

		£	s.	d.			£	s.	d.
Balance, 31st December, 1893		65	0	0	By Coupons paid during year		18,985	0	0
Transferred from General Account—					Balance			10	0
1st January, 1894—£378,600, at 5 per cent.	9,465	0	0						
1st July, 1893—£378,600, at 5 per cent. ..	9,465	0	0						
	<u>£18,995</u>	<u>0</u>	<u>0</u>				<u>£18,995</u>	<u>0</u>	<u>0</u>

4. SINKING FUND.

		£	s.	d.			£	s.	d.
Balance, 31st December, 1893		58	13	8	Funds released in respect of bonds drawn		5,500	0	0
Transferred from General Account		5,514	7	6	and paid off, refunded to General Account			73	1
					Balance, 31st December, 1894				2
	<u>£5,573</u>	<u>1</u>	<u>2</u>				<u>£5,573</u>	<u>1</u>	<u>2</u>

BALANCES, BANK, ETC.

		£	s.	d.			£	s.	d.
Interest Account, No. 1		12	0	0	Dr. General Account		2,099	0	1
" No. 2		39	0	0	London Coupon Account		71	0	0
" No. 3		10	0	0	Cash, Government Conversion Account,				
" No. 4		10	0	0	London		10,974	0	3
Sinking fund		73	1	2	Debenture Purchase Account, London ..		3,454	4	7
Bank of New Zealand—					Bills receivable		165	0	0
Special Cash-payment Conversion Ac-					* Government railway refund		35	0	0
count	10,974	0	3		* In hands of Treasurer		19	3	6
Special Debentures Purchase Account ..	3,454	4	7						
Bank of New Zealand, Dunedin	2,025	9	5						
Outstanding cheques	219	13	0						
	<u>£16,817</u>	<u>8</u>	<u>5</u>				<u>£16,817</u>	<u>8</u>	<u>5</u>

* The 31st December being a bank holiday this item does not appear in the bank account until 2nd January, 1895.

JOHN L. GILLIES, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that the audited accounts for the year ending 31st December, 1894, were duly passed by the Board this day, the statutory notice for which was published as required by law.—HUGH GOURLY, Chairman.

STATEMENT OF ASSETS and LIABILITIES, 31st December, 1894.

Assets.		£	s.	d.	Liabilities.		£	s.	d.
Refund payable by Government Railway Department		35	0	0	Bank of New Zealand—				
Bills receivable in hands of Board's solicitors		165	0	0	Cash-payment Conversion Account ..		10,974	0	3
Bank of New Zealand Coupon Account, London		71	0	0	Sinking Fund Debenture Purchase Account		3,454	4	7
Payments in hands of Treasurer		19	3	6	Bank of New Zealand, Dunedin		2,025	9	5
Balance in hands of Collector		57	9	8	Outstanding cheques		219	13	0
Balances, outstanding accounts—					" coupons		71	0	0
Dues and berthage	2,684	19	6		Sinking fund		73	1	2
Receiving and delivering	127	0	9		Loan debentures issued		686,900	0	0
Towage	88	6	2		Outstanding accounts (approximate) ..		20	0	0
Crannage	1	10	0		Bonds drawn for payment outstanding,				
Rents	337	0	8		31st October, 1894		1,100	0	0
Sundries	45	9	0						
126 Consol bonds released by cash-payment conversion (par)	12,600	0	0						
2 Consol bonds released by bonus on bonds paid off	200	0	0						
33 Consol bonds held against purchase of 6-per-cent. debentures	3,300	0	0						
Land purchased at Kilgour Point	1,700	0	0						
" Heads	100	0	0						
" Pelichet Bay	250	0	0						
	<u>£21,781</u>	<u>19</u>	<u>3</u>				<u>£704,837</u>	<u>8</u>	<u>5</u>

JOHN L. GILLIES, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

PATEA HARBOUR BOARD.

BALANCE-SHEET of the HARBOUR FUND of the PATEA HARBOUR BOARD for the Year ended 31st December, 1894.

GENERAL ACCOUNT.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
To Balance, 1st January, 1894—					Working-expenses—				
Fixed deposit		245	16	6	Salaries, office		72	18	4
Current Account		264	11	11	Travelling-expenses, members'		30	19	6
Wharfages and water—					Audit and balance-sheets		18	0	0
Government wharf (less charges for handling and commission)		789	2	0	Advertising, printing, and stationery		24	9	7
Board's wharf		349	9	2	Insurance		1	10	0
Tonnage dues		227	19	6	Guarantee bond		2	10	0
Port and pilot dues		46	8	3	Election expenses		15	10	6
Dumping		304	19	2	Pilotage Account—				
Rent		373	4	3	Salary—Pilot		150	0	0
Gravel		16	8	1	Stores		16	7	7
Boat-hire		4	2	6	Insurance		1	2	6
Interest on fixed deposit		11	1	5	Repairs		6	10	3
Refunds—					Flags, compass, lights, &c.		14	0	0
Leases, &c.		21	11	0	Dumping and Wharfage Account—				
Overtime		1	7	6	Dumping.				
Damage to wharf		2	0	1	Wharfage.				
					Salary—Wharfinger £30 0 0	£74 0 0			
					Labour	34 5 8	29 8 11		
					Stores and coal	14 4 0	1 7 0		
					Hoops and studs	20 15 2			
					Repairs & implements	20 10 10	14 14 2		
					Boiler certificate	1 10 0			
					Insurance	5 5 0	3 10 0		
					Advertising & printing	1 10 0	8 8 3		
					Bond		1 10 0		
					Cartage on goods, out		69 7 6		
					Charges on goods, out		245 0 0		
					Overtime		4 9 3		
					Road repairs		17 13 0		
					Sundries		1 16 4		
								599	5 1
					Landed Property Account—				
					Planting		20	2	0
					Leases, costs		31	18	7
					Rates		9	19	1
					Advertisements		9	11	6
					Fencing		100	9	4
					Surveying		20	0	0
					Commission on sales of leases		4	13	6
					Plant—				
					Wharf-sheds, addition, &c.		208	3	5
					Breakwater repairs		214	14	7
					Flagstaff and beacons, alteration		65	0	8
					Block		7	13	6
					Telephone		101	15	5
					Interest on overdraft		2	14	0
					Interest on loan (transferred to Interest Account)		450	0	0
					Sinking fund (transferred to Sinking Fund Account)		250	0	0
					Balance, fixed deposit	£256 17 11			
					Less bank overdraft	48 15 6			
								208	2 5
								£2,658	1 4

CONTRACTORS' DEPOSIT ACCOUNT.

Amount received	£	s.	d.	Deposit refunded	£	s.	d.
	10	0	0		10	0	0

INTEREST ACCOUNT.

Transfer from General Account	£	s.	d.	Interest on loan, £10,000	£	s.	d.
	450	0	0		450	0	0

SINKING FUND ACCOUNT.

Transfer from General Account	£	s.	d.	Amount paid to Sinking Fund Commissioners	£	s.	d.
	250	0	0		250	0	0

STATEMENT OF ASSETS and LIABILITIES at 31st December, 1894.

<i>Assets.</i>			£	s.	d.	<i>Liabilities.</i>			£	s.	d.
Fixed deposit .. .. .	..	..	256	17	11	Overdraft at bank .. .. .	..	..	48	15	6
Accounts outstanding—						Loan .. .. .	..	..	10,000	0	0
Rents .. .. .	..	..	115	5	9	Estimated liabilities—					
Dumping dues .. .. .	..	..	178	9	8	Interest on loan accrued .. .. .	..	..	225	0	0
Wharfages (Board's wharf) .. .. .	..	..	358	18	4	Accounts at 31st December owing .. .. .	..	..	83	13	7
Wharfages (Goods wharf, to 8th Dec.) .. .. .	..	..	90	8	6						
Tonnage dues .. .. .	..	..	30	19	0						
Sinking fund .. .. .	..	..	518	18	8						
Estimated assets—											
Landed estate .. .. .	..	..	6,540	0	0						
Lighthouse .. .. .	..	..	38	0	0						
Flagstaff and beacons .. .. .	..	..	120	0	0						
Boat and sundries .. .. .	..	..	38	0	0						
Dumping plant .. .. .	..	..	500	0	0						
Wharves, shed, and yards .. .. .	..	..	1,705	0	0						
Furniture .. .. .	..	..	20	0	0						
Telephone (cost) .. .. .	..	..	96	5	5						
Stock of dumping requisites .. .. .	..	..	100	0	0						
			<u>£10,707</u>	<u>3</u>	<u>3</u>				<u>£10,357</u>	<u>9</u>	<u>1</u>

E. C. HORNER, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this account was examined and allowed at the adjourned general meeting of the Patea Harbour Board, on Tuesday, 12th March, 1895.—H. E. DEANE, Chairman.

CLUTHA RIVER BOARD.

BALANCE-SHEET of the CLUTHA RIVER BOARD for the Year ending 31st March, 1895.

<i>Receipts.</i>			£	s.	d.	<i>Expenditure.</i>			£	s.	d.	
Balances—						Working-expenses—						
Fixed deposit	£1,215	4	0			Wages .. .. .	..	..	509	19	6	
Less overdraft	£809	18	4			Coal .. .. .	..	..	161	7	0	
" cheques issued	33	10	6			Miscellaneous .. .. .	..	..	36	17	6	
	<u>843</u>	<u>8</u>	<u>10</u>			Groin No. 2 .. .. .	..	..	74	18	11	
				372	5	2	Repairs to steamer .. .. .	..	..	12	10	5
Cheque to present, 31st March, 1894				8	4	6	Miscellaneous expenses .. .. .	..	..	43	15	3
Freight—							Members' expenses .. .. .	..	..	54	1	6
Balance, 31st March, 1894	115	6	2				Advertising and printing .. .. .	..	..	9	7	3
Year 1894-95	534	1	7				Clydevale Ferry .. .. .	..	..	4	7	0
	<u>649</u>	<u>7</u>	<u>9</u>				Interest to bank .. .. .	..	..	99	18	10
Less to collect	56	12	10				Freight charges .. .. .	..	..	13	6	4
				592	14	11	Salary—Secretary .. .. .	..	..	25	0	0
Rent of reserves				1,209	15	9	Goods-sheds—					
Interest on fixed deposits				178	19	0	Greenfield .. .. .	..	..	32	2	4
Inch-Clutha River and Road Board, groin No. 2				60	0	0	Rangahere .. .. .	..	..	87	9	6
							Balclutha .. .. .	..	..	48	8	6
							River-bank protection .. .. .	..	..	15	7	0
							Rent of reserves—Clutha County Council .. .. .	..	..	93	16	7
							Posts and telegrams .. .. .	..	..	1	15	0
							Balance—					
							Treasurer's Advance Account .. .. .	..	..	2	5	5
							Fixed deposits .. .. .	..	..	1,000	0	0
							Bank balance	£332	9	6		
							Less cheques issued	43	4	0		
										<u>189</u>	<u>5</u>	<u>6</u>
				<u>£2,421</u>	<u>19</u>	<u>4</u>				<u>£2,421</u>	<u>19</u>	<u>4</u>

STATEMENT OF ASSETS and LIABILITIES.

<i>Assets.</i>			£	s.	d.	<i>Liabilities.</i>			£	s.	d.
Steamer "Matau" .. .. .	..	..	2,000	0	0	Unpresented accounts .. .. .	..	..	30	0	0
Treasurer's Advance Account .. .. .	..	..	2	5	5						
Balance in bank, Current Account, and fixed deposit (less cheque issued) .. .. .	..	..	1,189	5	6						
Freight to collect .. .. .	..	..	56	12	10						
			<u>£3,248</u>	<u>3</u>	<u>9</u>				<u>£30</u>	<u>0</u>	<u>0</u>

J. SMYTH FLEMING, Secretary.

BALANCE-SHEET of the RIVERTON HARBOUR BOARD—*continued.*

<i>Assets.</i>		£ s. d.	<i>Liabilities.</i>		£ s. d.
Rents, uncollected borough .. ..	.. ..	3 11 0	National Bank—Borough Account .. ..	.. ..	197 18 8
Rates, 1892-93 .. ..	.. ..	8 7 10	Arrears due sinking fund, 1896 (say) .. ..	.. ..	1,950 0 0
" 1893-94 .. ..	.. ..	16 9 4	" " 1899 (say) .. ..	.. ..	950 0 0
" 1894-95 .. ..	.. ..	42 18 0	Coupons not presented at bankers, as follow:—		
Rents, outstanding Harbour Board .. ..	.. ..	8 13 6	46/9, due 1st March, 1889 .. ..	.. ..	14 0 0
Cr. Balance Harbour Account .. ..	.. ..	2 15 10	41/5, due 1st March, 1894 .. ..	.. ..	17 10 0
Cash in hand .. ..	.. ..	22 11 3	46/55, due 1st March, 1894 .. ..	.. ..	35 0 0
			Accounts unpaid .. ..	.. ..	31 17 4
		<u>£105 6 9</u>			<u>£3,196 6 0</u>

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

STEWART ISLAND COUNTY HARBOUR BOARD.

STATEMENT of ACCOUNTS at 31st December, 1894.

Receipts.
Nil.*Expenditure.*
Nil.

1st May, 1895.

GEO. COX, Treasurer.

THAMES HARBOUR BOARD.

BALANCE-SHEET of the FUNDS of the THAMES HARBOUR BOARD for Year ending 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>		£ s. d.	<i>Expenditure.</i>		£ s. d.
Balance, 1st January, 1894—			Salaries and allowances—		
Cash in hand.. ..	.. ..	0 9 9	Secretary .. ..	.. ..	25 0 0
Cash in bank.. ..	.. ..	512 7 9	Harbourmaster .. ..	.. ..	200 0 0
Rents .. ..	.. ..	321 19 10	Magazine-keeper .. ..	.. ..	25 0 0
Wharfage .. ..	.. ..	811 14 1	Printing and stationery .. ..	.. ..	17 0 10
Wharf-tolls .. ..	.. ..	18 11 0	Advertising .. ..	.. ..	12 2 0
Pilotage .. ..	.. ..	145 3 4	Petty cash, exchange, &c. .. ..	.. ..	6 0 0
Port charges .. ..	.. ..	158 2 0	Rates .. ..	.. ..	99 13 0
Powder-magazine .. ..	.. ..	97 7 2	Audit-fee .. ..	.. ..	6 13 4
Water-supply .. ..	.. ..	54 17 0	Telephone .. ..	.. ..	5 9 5
Gravel (Corporation) .. ..	.. ..	99 13 0	Miscellaneous .. ..	.. ..	6 15 6
Shortland crane .. ..	.. ..	0 13 0	Travelling-expenses <i>re</i> loan .. ..	.. ..	3 3 0
Miscellaneous .. ..	.. ..	0 3 0	Wages—		
Fees and fines .. ..	.. ..	0 10 0	Harbourmaster's department .. ..	.. ..	283 17 9
			Powder-magazine .. ..	.. ..
			Timber .. ..	.. ..	38 1 0
			Carting .. ..	.. ..	29 15 6
			Burke Street Wharf .. ..	.. ..	139 1 3
			Shortland Wharf .. ..	.. ..	5 14 7
			Kopu Wharf .. ..	.. ..	4 14 6
			Pilotage .. ..	.. ..	3 12 6
			Harbour boats .. ..	.. ..	0 10 0
			Wharf-lights .. ..	.. ..	83 19 3
			Stores .. ..	.. ..	45 4 2
			Buoys and beacons .. ..	.. ..	28 0 1
			Water-supply .. ..	.. ..	40 0 0
			Shortland crane .. ..	.. ..	0 12 0
			Transfer to Interest Account .. ..	.. ..	500 0 0
			Transfer to Sinking Fund Account .. ..	.. ..	250 0 0
			Balance, 31st December, 1894—		
			Cash in hand.. ..	.. ..	0 1 4
			Cash in bank .. ..	.. ..	361 9 11
		<u>£2,221 10 11</u>			<u>£2,221 10 11</u>

2. INTEREST ACCOUNT.

Harbour-works Loan of 5 per Cent. per Annum.

		£ s. d.			£ s. d.
Transfer from General Account .. ..	.. ..	500 0 0	Paid coupons (Postmaster-General).. ..	.. ..	500 0 0

3. SINKING FUND ACCOUNT.

Loan: £10,000, at 2½ per Cent. per Annum—£250.

		£ s. d.			£ s. d.
Transfer from General Account .. ..	.. ..	250 0 0	Paid Commissioner (Public Trustee) .. ..	.. ..	250 0 0

WM. CARPENTER, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

STATEMENT of ASSETS and LIABILITIES on 31st December, 1894.

<i>Assets.</i>		£	s.	d.	<i>Liabilities.</i>		£	s.	d.
Amount to credit at bank .. .. .	..	361	9	11	Accounts due .. .. .	..	48	11	11
Cash in hand .. .. .	..	0	1	4	Loan due 1st July, 1907 .. .. .	..	10,000	0	0
Rents due .. .. .	..	379	12	2					
Wharfage accounts due .. .. .	..	157	6	5					
Port charges due .. .. .	..	8	16	0					
Cab-tolls due .. .. .	..	4	0	0					
Water charges .. .. .	..	4	5	0					
Powder-magazine charges .. .. .	..	23	0	8					
Accrued sinking fund .. .. .	..	456	19	0					
Estimated—									
Thames Foreshore .. .. .	..	25,000	0	0					
Wharves—Burke Street, Shortland, and Kopu .. .. .	..	5,000	0	0					
Gridirons—Grahamstown and Shortland	..	50	0	0					
Receiving-shed and office, Burke Street Wharf .. .. .	..	100	0	0					
Receiving-shed and office, Shortland Wharf .. .. .	..	75	0	0					
Crane, Shortland Wharf .. .. .	..	20	0	0					
Punts and gear .. .. .	..	20	0	0					
Harbour boats and gear .. .. .	..	100	0	0					
Lamp-posts on wharves and channel ..	..	100	0	0					
Buoys, beacons, and chains .. .. .	..	100	0	0					
Ropes and blocks, £10; crab-winch, £20	..	30	0	0					
Pile-driver .. .. .	..	20	0	0					
Office furniture, Harbourmaster's office	..	25	0	0					
Life-saving apparatus .. .. .	..	10	0	0					
Harbour flag, code of signals, and book	..	20	0	0					
Telescope, £1; binocular-glass, £3 ..	..	4	0	0					
Seal of Board, £10; charts, plans, &c., £40	..	50	0	0					
Stores .. .. .	..	10	0	0					
Powder-magazine, tramway wharf, &c.	..	500	0	0					
		£32,629	10	6			£10,048	11	11

WM. CARPENTER, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

TIMARU HARBOUR FUND.

STATEMENT of RECEIPTS and EXPENDITURE of the TIMARU HARBOUR FUND from 1st January to 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.		
Balance on 31st December, 1893 .. .. .	..	1,211	5	0	Landing-service—Repairs to surf-boats ..	..	30	1	3
Landing-service—For use of surf-boats	..	2	0	0	Wharf—						
Wharf—					Repairs—Labour and material.. .. .	..	175	1	7	
Wharfage .. .. .	..	7,153	1	1	" Ironbark beams .. .. .	..	57	10	8
Sale of timber, &c. .. .. .	..	0	13	0	Transfer to Wharf Renewal Fund .. .. .	..	200	0	0
Harbour department—					Collection of wharfage, 2½ per cent. com- mission .. .. .	..	178	16	6	
Port charge .. .. .	..	736	3	11	Breakwater repairs—Cement and labour ..	..	59	11	1
Pilotage .. .. .	..	493	4	8	Harbour department—					
Harbourmaster's fees .. .. .	..	810	2	8	Harbourmaster (with house) .. .. .	..	275	0	0
Berthage .. .. .	..	999	3	0	Wages of Harbourmaster's men .. .. .	..	564	3	0
Use of moorings and fenders .. .. .	..	842	1	6	Wages to extra hands .. .. .	..	186	6	1
Sale of rope, &c. .. .. .	..	12	7	4	Lighting entrance and wharves .. .. .	..	60	12	11
Towage .. .. .	..	284	17	6	Water-rate, Harbourmaster's house ..	..	5	8	0
Licenses .. .. .	..	2	0	0	Repairs to Harbourmaster's house .. ..	..	8	16	0
Water supplied .. .. .	..	166	0	0	Repairs to boats, and sundry accounts ..	..	20	15	6
Use of gangway .. .. .	..	2	17	6	Hawsers (cost price imported) .. .. .	..	185	11	3
Dredging—					Fenders .. .. .	..	2	12	6	
"Taniwha"—Discharging ships' ballast	..	83	7	6	Overhauling and repairs to moorings ..	..	173	0	8	
Old timber from s.s. "Timaru" sold ..	..	1	17	6	Lighthouse—Gas, &c. .. .. .	..	25	19	7
N.Z. Accident Insurance—Wages claim	..	6	0	0	Water for shipping—						
Slipway—Sale of timber .. .. .	..	13	16	3	Borough Council .. .. .	..	104	16	3
Use of slipway .. .. .	..	10	0	0	Sundry accounts .. .. .	..	57	18	0
Wharf construction—					P. tug "Mana"—						
Sale of deck-spikes .. .. .	..	14	5	0	Wages .. .. .	..	109	3	0
Sale of timber .. .. .	..	1	9	9	Coal .. .. .	..	24	2	0
Plant—Use of screwjacks .. .. .	..	7	1	6	Slipping and repairs .. .. .	..	109	9	9
Rents .. .. .	..	28	10	0	Sundry accounts .. .. .	..	20	11	3
Interest—On fixed deposits with Bank of New Zealand .. .. .	..	82	9	8	Dredging—S.s. "Taniwha," six months—					
Accident insurance—Premium received from employes .. .. .	..	33	9	6	Wages .. .. .	..	£210	15	10
Balance on 31st December, 1894 .. .. .	..	211	17	5	Coal .. .. .	..	54	12	2
					Slipping and repairs .. .. .	..	58	15	3	
					Sundry accounts .. .. .	..	34	14	8	
							358	17	11		
					Less charged to ballast wharf, moorings, and s.s. "Timaru" for work done .. .. .	..	65	0	0	
									293	17	11
Carried forward	£13,210	1	3	Carried forward					

STATEMENT of RECEIPTS and EXPENDITURE of the TIMARU HARBOUR FUND—*continued.*1. GENERAL ACCOUNT—*continued.*

<i>Receipts.</i>	£	s.	d.	<i>Expenditure.</i>	£	s.	d.
Brought forward ..	13,210	1	3	Brought forward ..			
				Dredging—s.s. "Timaru," eight months—			
				Wages	1,049	17	0
				Coal	460	5	0
				Docking and repairs	248	18	7
				Water	27	4	0
				Insurance, twelve months	337	5	0
				Sundry accounts	236	2	0
				Slipway repairs—Material	1	3	0
				Use of slip—Labour	0	11	0
				Wharf construction—			
				Contract for building ballast wharf ..	211	12	3
				Ditto, extras	3	13	0
				Cement	13	0	0
				Other charges (timber paid for in 1893) ..	68	11	1
				Plant—			
				New moorings, new wall, and breakwater	16	15	6
				Payments Account—Tug-			
				dredge "Timaru," Lob-			
				nitz and Co., balance for			
				delivery	500	0	0
				Lobnitz and Co., 10 per cent.			
				maintenance reserve ..	1,355	0	0
				Lobnitz and Co., exchange			
				on draft	11	9	1
				Refitting dredge on arrival			
				and new fittings	664	1	2
				Report on dredge by G. M.			
				Barr, M.Inst.C.E.	40	19	0
				Propeller-guard for dredge ..	44	16	0
				Boat for dredge	14	0	0
					2,630	5	3
				Less charged to Lobnitz			
				and Co.	23	10	0
					2,601	15	3
				Less paid out of Harbour			
				Works Loan 1886 Ac-			
				count	1,707	14	9
							894 0 6
				Sundries—			
				Survey of shingle-accumulation ..	40	0	0
				Grant in aid of shelter-shed ..	25	0	0
				Repairs to road to beach	3	19	6
				Rents—Repairs to cement stores ..	0	8	9
				Salaries—			
				Secretary	250	0	0
				Clerk	31	17	6
				Foreman	155	13	6
				Expenses—			
				Members' election expenses	9	15	6
				Members' travelling-expenses ..	46	3	3
				Insurance premiums	33	17	11
				Government audit	7	0	0
				Commission on payment of interest on			
				loans	25	0	0
				Printing, advertising, and stationery ..	80	0	0
				Law-costs account of Rating and Re-			
				clamation Bills, &c.	55	0	0
				Payments on account of law-costs, action			
				with Railway Commissioners	296	3	0
				Expenses on account of Royal Commis-			
				sion	65	9	6
				Advertising tug and dredge for sale ..	20	2	3
				Cleaning offices, telephone, and sundries	58	18	6
				Accident insurance—One year's premium ..	50	0	0
				"Public Revenues Act, 1893"—Expendi-			
				ture on account of visit of Otago Harbour			
				Board	1	10	0
				Interest on overdraft	16	16	7
				Transfer to 1883 Loan Interest Account ..	5,000	0	0
				" 1886 "	438	14	10
					£13,210	1	3
					£13,210	1	3

2. SPECIAL FUND ACCOUNTS.

(1.) Harbour-works Loan, 1886.

<i>Receipts.</i>		£ s. d.	<i>Expenditure.</i>		£ s. d.
Balance, 31st December, 1893 ..	..	1,707 14 9	Payments account tug-dredge ..	..	1,707 14 9
		<u>£1,707 14 9</u>			<u>£1,707 14 9</u>

(2.) Contractors' Deposits.

£ s. d.		£ s. d.			
Balance, 31st December, 1893	10 0 0	Deposits returned during 1894 ..	..	10 0 0
		<u>£10 0 0</u>			<u>£10 0 0</u>

(3.) Dredge "Taniwha" Insurance Fund.

£ s. d.		£ s. d.			
Balance, 31st December, 1893	2,027 19 4	On fixed deposit with Bank of New Zealand, 31st December, 1894 ..	..	2,129 7 4
Interest on £2,027 19s. 4d.—one year, at 5 per cent.	101 8 0			
		<u>£2,129 7 4</u>			<u>£2,129 7 4</u>

(4.) Wharf Renewal Account.

£ s. d.		£ s. d.			
Balance, 31st December, 1893	1,027 4 8	On fixed deposit with Bank of New Zealand, 31st December, 1894 ..	..	1,273 9 0
Interest on £1,027 4s. 8d.—one year, at 4½ per cent.	46 4 4			
Transfer from General Account for year 1894	..	200 0 0			
		<u>£1,273 9 0</u>			<u>£1,273 9 0</u>

3. INTEREST ACCOUNTS.

(1.) Loan of 1883: £100,000, at 5 per Cent. per Annum—£5,000.

£ s. d.		£ s. d.			
Transfer from General Account	5,000 0 0	One year's interest to 1st January, 1895 ..	..	5,000 0 0
		<u>£5,000 0 0</u>			<u>£5,000 0 0</u>

(2.) Loan of 1886: £100,000, at 5 per Cent. per Annum—£5,000.

£ s. d.		£ s. d.			
1890: Harbour rate of ¼d. in the pound— Amount collected during 1894	4 4 3	One year's interest to 1st January, 1895 ..	..	5,000 0 0
1894: Harbour rate, being a levy on local bodies in harbour district of £4,557 15s. 1d. —Net amount received (exchange 14s. 2d.)	..	4,557 0 11			
Transfer from General Account	438 14 10			
		<u>£5,000 0 0</u>			<u>£5,000 0 0</u>

BALANCES.

<i>Accounts.</i>		£ s. d.	<i>Bank, &c.</i>		£ s. d.
Cr. "Taniwha" insurance ..	..	2,129 7 4	At bank—Fixed deposits ..	..	3,402 16 4
" Wharf Renewal Fund ..	..	1,273 9 0	Less overdraft, Harbour Fund Account..	..	211 17 5
		<u>£3,402 16 4</u>			
Dr. General Account ..	..	211 17 5			
		<u>£3,190 18 11</u>			<u>£3,190 18 11</u>

STATEMENT OF TUG-DREDGE ACCOUNT.

		£	s.	d.			£	s.	d.
Payments have been made out of the following accounts—					Lobnitz and Co., contract price 13,550 0 0				
Harbour-works .. .. .	..	738	16	6	Lobnitz and Co., delivery, including insurance 2,000 0 0				
Harbour-works Loan, 1886 .. .. .	..	9,701	2	6	Bank exchange on drafts 111 4 8				
P.s. "Mana" Insurance Fund .. .. .	..	3,871	16	10	Mr. Darling's commission 389 5 6				
General Account .. .. .	..	2,733	2	9	Preparing, revising, and printing specifications 102 15 4				
					Refitting dredge on arrival and new fittings £664 1 2				
					Less charged to Lobnitz and Co. 28 10 0				
					635 11 2				
					Report on dredge by G. M. Barr, M.I.C.E. 40 19 0				
					Propellor-guard for dredge 44 16 0				
					Boat for dredge 14 0 0				
					Sending Home fire-pump 19 1 10				
					Cablegrams 111 8 11				
					Law-expenses 25 16 2				
					£17,044 18 7				

Timaru, 10th January, 1895.

W. J. TENNENT, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

Examined and allowed by the Board, this 26th day of February, 1895.—JOHN TALBOT, Chairman.

STATEMENT OF ASSETS AND LIABILITIES, 31st December, 1894.

<i>Assets.</i>		£	s.	d.	<i>Liabilities.</i>		£	s.	d.
Dredge "Taniwha" Insurance Fund .. .. .	..	2,129	7	4	1883 loan, raised under "The Timaru Harbour Loan Act, 1881"	100,000	0	0	
Wharf Renewal Fund .. .. .	..	1,273	9	0	1886 loan, raised under "The Timaru Harbour Loan Act, 1885"	100,000	0	0	
Wharfage to 8th December, 1894 .. .. .	..	557	0	10	Overdraft at Bank of New Zealand	211	17	5	
Wharfage to 31st December, estimated .. .. .	..	750	0	0	Balance law-costs action with Railway Commissioners	581	11	5	
Outstanding accounts .. .. .	..	5	3	1					
Total cash assets .. .. .	..	4,715	0	3					
Estimated value of property—									
Breakwater, north wall, and wharves, cost	£269,984 14 7								200,743 8 10
Less for depreciation	12,000 0 0				Excess of assets over liabilities	103,325	4	7	
		257,984	14	7					
Timber on hand .. .. .	..	200	0	0					
Iron, unwrought .. .. .	..	15	0	0					
Rails, fishplates, and bolts .. .. .	..	40	0	0					
Spikes .. .. .	..	12	0	0					
Breakwater plant—									
Steam-crane "Samson" .. .. .	..	2,250	0	0					
Spare parts for "Samson" .. .. .	..	100	0	0					
Priestman dredge and spare gear .. .. .	..	1,200	0	0					
Driving gear .. .. .	..	130	0	0					
Electric firing battery .. .. .	..	20	0	0					
Cement-testing and -weighing machine .. .. .	..	40	0	0					
Boat and gear .. .. .	..	12	0	0					
Tools, including screwjacks, boring gear, trollies, &c. .. .. .	..	150	0	0					
Two block-trucks .. .. .	..	35	0	0					
Entrance and other lights .. .. .	..	100	0	0					
Tug-dredge "Timaru," cost .. .. .	..	17,044	18	7					
Dredge "Taniwha" .. .. .	..	3,000	0	0					
Slipway and gear .. .. .	..	1,500	0	0					
Shingle-hopper .. .. .	..	50	0	0					
Harbour plant—									
Tug "Mana" .. .. .	..	11,500	0	0					
Hawsers, flags, &c. .. .. .	..	400	0	0					
Two boats .. .. .	..	40	0	0					
Mooring buoys, anchors, and chains .. .. .	..	1,750	0	0					
Landing-service plant—									
Seven iron surf-boats .. .. .	..	250	0	0					
Whaleboat .. .. .	..	20	0	0					
Blocks, tools, and weighing-machine .. .. .	..	10	0	0					
Landed property—									
Lighthouse sections .. .. .	..	400	0	0					
Foreshore, extending from Patiti Point to Waimataitai Creek, with future reclamations .. .. .	..	..	..	..	
Buildings .. .. .	..	1,000	0	0					
Furniture .. .. .	..	100	0	0					
		£304,068	13	5					£304,068 13 5

Timaru, 10th January, 1895.

W. J. TENNENT, Treasurer.

Examined.—C. P. J.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

Examined and allowed by the Board, this 26th day of February, 1895.—JOHN TALBOT, Chairman.

WAIMAKARIRI HARBOUR BOARD.

BALANCE-SHEET of the WAIMAKARIRI HARBOUR BOARD for the Year ended 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>		£ s. d.	<i>Expenditure.</i>		£ s. d.
Balance on 31st December, 1893	..	28 2 10	Office—		
Rents	..	230 17 1	Secretary	..	12 0 0
Port dues	..	15 4 3	Audit	..	1 0 0
Refund of duty on dredge	..	83 11 0	Miscellaneous	..	18 17 0
			Pilot's department—		
			Salary	..	91 14 0
			Beacons	..	4 12 2
			Stakes	..	2 13 6
			Flagstaff	..	1 14 0
			Boats	..	0 9 0
			River—		
			Dredging	..	7 15 0
			Willows	..	5 9 0
			Cost of lawsuit, Sims v. Board	..	71 17 0
			Interest, 2s. 6d.; exchange, 11s. 6d.	..	0 14 0
			Transfer to Interest Account	..	37 8 6
			Balance at 31st December, 1894	..	101 12 0
		<u>£357 15 2</u>			<u>£357 15 2</u>

2. SPECIAL FUND ACCOUNT.

Loan Redemption Account.

		£ s. d.			£ s. d.
Debentures issued	..	450 0 0	Debentures paid off	..	450 0 0
		<u>450 0 0</u>			<u>450 0 0</u>

3. INTEREST ACCOUNT.

Loan of £450, at 6½ per Cent.—£29 5s. per Annum.

		£ s. d.			£ s. d.
Transfer from General Account	..	37 8 6	One year's interest	..	29 5 0
			Interest to date of redemption	..	8 3 6
		<u>£37 8 6</u>			<u>£37 8 6</u>

STATEMENT of ASSETS and LIABILITIES.

<i>Assets.</i>		£ s. d.	<i>Liabilities.</i>		£ s. d.
To Balance at bank	..	101 12 0	Debentures	..	450 0 0
Landed property	..	1,600 0 0	Pilot's salary (one month)	..	7 0 0
Plant	..	450 0 0	Sundry accounts	..	20 0 0
Outstanding rents	..	11 16 0	Balance	..	1,686 8 0
		<u>£2,163 8 0</u>			<u>£2,163 8 0</u>

EDWARD REVELL, Secretary and Treasurer.

Received, allowed, and adopted as the accounts of the Waimakariri Harbour Board.

4th February, 1894.

R. EVANS, Chairman.

Examined and found correct—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

WAIROA HARBOUR BOARD.

BALANCE-SHEET of the WAIROA HARBOUR BOARD for the Year ending 31st December, 1894.

<i>Receipts.</i>		£ s. d.	<i>Expenditure.</i>		£ s. d.
Balance, 1st January, 1894	..	147 18 8	Salaries	..	112 0 0
Pilotage and port charges	..	119 16 6	Advertising and printing	..	5 7 0
Harbour-improvement rates	..	128 17 11	Solicitor's and Engineer's fees	..	6 3 6
Rents	..	15 0 0	Election expenses	..	1 1 0
			Pakowhai wharf	..	56 19 0
			Clyde Town wharf	..	170 10 0
			Repairs to wharves	..	3 7 8
			Repairs to pilot-station	..	1 2 6
			Office-expenses	..	0 18 1
			Balance, 31st December, 1894	..	54 4 4
		<u>£411 13 1</u>			<u>£411 13 1</u>

CONTRACTORS' DEPOSIT ACCOUNT.

Balance deposits, 1st January, 1894 ..	£ s. d.	Deposits refunded	£ s. d.
	<u>7 0 0</u>		<u>7 0 0</u>

STATEMENT OF ASSETS AND LIABILITIES.

<i>Assets.</i>		£ s. d.	<i>Liabilities.</i>		£ s. d.
Pilotage for December .. .. .	.. .. .	10 0 0	Pilot's and Secretary's salary to 31st December, 1894 .. .. .	.. .. .	39 0 0
Harbour-improvement rates for December ..	.. .. .	10 13 0	Balance .. .. .	.. .. .	35 17 4
Balance at bank .. .. .	.. .. .	54 4 4			
		<u>£74 17 4</u>			<u>£74 17 4</u>

J. W. SARGISSON, Secretary.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

WAITARA HARBOUR BOARD.*

WAITARA HARBOUR FUND BALANCE-SHEET for the Year ended 31st December, 1894.

1. General Account.

		£ s. d.			£ s. d.
Pilotage and port charges .. .. .	.. .. .	39 12 0	Balance, 31st December, 1893 .. .. .	.. .. .	3,902 18 4
Endowments .. .. .	.. .. .	327 9 3	Wharves—		
Sale of plant .. .. .	.. .. .	0 7 0	Salaries .. .. .	.. .. .	58 7 0
Harbour dues .. .. .	.. .. .	470 6 3	Labour, material, and repairs .. .. .	.. .. .	91 16 1
S.s. "Waitara" No. 2 Account .. .. .	.. .. .	9 12 0	Pilot-station—		
Balance, 31st December, 1894 .. .. .	.. .. .	4,313 0 0	Salaries .. .. .	.. .. .	58 7 0
			Labour, material, and repairs .. .. .	.. .. .	14 5 8
			Office—		
			Salaries .. .. .	.. .. .	58 6 0
			Sundries .. .. .	.. .. .	16 1 2
			Harbour—"Public Revenues Act, 1893,"—		
			Expenses delegate to Wellington .. .. .	.. .. .	10 0 0
			Sundries and material .. .. .	.. .. .	73 10 0
			Bridge—Sundries .. .. .	.. .. .	2 0 0
			Endowments—Rates and sundries .. .. .	.. .. .	13 10 3
			S.s. Waitara No. 2 Account—Sundries .. .. .	.. .. .	0 15 0
			Interest—		
			Transferred to Account No. 1 .. .. .	.. .. .	180 0 0
			" " No. 2 .. .. .	.. .. .	289 10 0
			" " No. 3 .. .. .	.. .. .	24 10 0
			" " No. 4 .. .. .	.. .. .	180 0 0
			Sinking fund—		
			Transferred to Account No. 1 .. .. .	.. .. .	30 0 0
			" " No. 2 .. .. .	.. .. .	96 10 0
			" " No. 3 .. .. .	.. .. .	60 0 0
		<u>£5,160 6 6</u>			<u>£5,160 6 6</u>

J. CAMERON, Secretary.

* Owing to the footnotes placed hereon by the Controller and Auditor-General, the Board decline to pass or adopt these accounts.

3. INTEREST ACCOUNT.

(1.) Loan under Act of 1879: £3,000, at 6 per. Cent. per Annum—£180.

Transferred from General Account	£ s. d.	Interest paid	£ s. d.
.. .. .	180 0 0	.. .. .	180 0 0

(2.) Loan under Act of 1881: £9,650, at 3 per Cent. per Annum—£289 10s.

Balance, 31st December, 1893	£ s. d.	Interest paid	£ s. d.
.. .. .	2,160 0 0	.. .. .	204 15 0
Transferred from General Account .. .. .	.. .. .	Balance, 31st December, 1894 .. .. .	.. .. .
.. .. .	289 10 0	.. .. .	2,244 15 0
	<u>£2,449 10 0</u>		<u>£2,449 10 0</u>

(3.) Loan under Act of 1881: £350, at 7 per Cent. per Annum—£24 10s.

Balance, 31st December, 1893	£ s. d.	Interest paid	£ s. d.
.. .. .	10 10 0	.. .. .	31 10 0
Transferred from General Account .. .. .	.. .. .	Balance, 31st December, 1894 .. .. .	.. .. .
.. .. .	24 10 0	.. .. .	3 10 0
	<u>£35 0 0</u>		<u>£35 0 0</u>

(4.) *Loan under Act of 1883: £6,000, at 3 per Cent. per Annum—£180.*

	£	s.	d.		£	s.	d.
Balance, 31st December, 1893 ..	1,440	0	0	Interest paid	90	0	0
Transferred from General Account ..	180	0	0	Balance, 31st December, 1894 ..	1,530	0	0
	<u>£1,620</u>	<u>0</u>	<u>0</u>		<u>£1,620</u>	<u>0</u>	<u>0</u>

J. CAMERON, Secretary.

4. SINKING FUND ACCOUNT.

(1.) *Loan under Act of 1879: £3,000, at 1 per Cent. per Annum—£30.*

	£	s.	d.		£	s.	d.
Transferred from General Account ..	30	0	0	Paid to Trustees	30	0	0

(2.) *Loan under Act of 1881: £9,650, at 1 per Cent. per Annum—£96 10s.*

	£	s.	d.		£	s.	d.
Balance, 31st December, 1893 ..	360	0	0	Paid to Commissioners	68	5	0
Transferred from General Account ..	96	10	0	Balance, 31st December, 1894 ..	388	5	0
	<u>£456</u>	<u>10</u>	<u>0</u>		<u>£456</u>	<u>10</u>	<u>0</u>

(3.) *Loan under Act of 1883: £6,000, at 1 per Cent. per Annum—£60.*

	£	s.	d.		£	s.	d.
Balance, 31st December, 1893 ..	240	0	0	Paid to Commissioners	30	0	0
Transferred from General Account ..	60	0	0	Balance, 31st December, 1894 ..	270	0	0
	<u>£300</u>	<u>0</u>	<u>0</u>		<u>£300</u>	<u>0</u>	<u>0</u>

STATEMENT of BALANCES.

<i>Account Balances.</i>			£	s.	d.	<i>Bank Balances.</i>			£	s.	d.
Cr. Interest Account No. 2 ..	2,244	15	0			Cr. Harbour Fund Account ..	123	10	0		
" No. 3 ..	3	10	0								
" No. 4 ..	1,530	0	0								
Sinking Fund No. 2 ..	388	5	0								
" No. 3 ..	270	0	0								
			4,436	10	0						
Dr. General Account			4,313	0	0						
			<u>£123</u>	<u>10</u>	<u>0</u>				<u>£123</u>	<u>10</u>	<u>0</u>

J. CAMERON, Secretary.

I am unable to certify this account to be correct, as the balances from last year's accounts are not correctly brought forward.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

STATEMENT of ASSETS and LIABILITIES on the 31st December, 1894.

<i>Assets.</i>			£	s.	d.	<i>Liabilities.</i>			£	s.	d.
Actual—						Actual—					
To Credit of Board at Bank of New Zealand	123	10	0			Interest due on Loan No. 2 ..	2,244	15	0		
Rents, wharfages, and sundry accounts outstanding	233	8	10			" Loan No. 3 ..	3	10	0		
						" Loan No. 4 ..	1,530	0	0		
						Sinking fund due on Loan No. 2 ..	388	5	0		
						" Loan No. 3 ..	270	0	0		
						Sundry accounts	164	12	1		
							<u>£4,601</u>	<u>2</u>	<u>1</u>		
Estimated—			£	s.	d.	Estimated—			£	s.	d.
Sinking fund in hands of Commissioners	1,444	1	3			Loans outstanding	19,000	0	0		
Sinking fund in hands of Trustees ..	111	12	3								
Wharves and endowments	20,000	0	0								
Steam-engine, punts, and gear	350	0	0								
Working-plant and tram-rails	200	0	0								
Goods and woolshed	550	0	0								
Office furniture, plans, &c.	50	0	0								
			<u>£22,705</u>	<u>13</u>	<u>6</u>				<u>£19,000</u>	<u>0</u>	<u>0</u>

J. CAMERON, Secretary.

The liabilities, and also the estimated liabilities, are incorrectly stated.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

WANGANUI HARBOUR BOARD.

STATEMENT of ACCOUNTS of the WANGANUI HARBOUR BOARD for the Year ending 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>		£	s.	d.	<i>Expenditure.</i>		£	s.	d.
Balance, 31st December, 1893 ..	..	6,419	4	2	Wharf Account—				
Wharfage from Treasury ..	..	3,431	17	10	Wages .. .. .	..	163	14	6
" collected by Board ..	..	909	17	6	Maintenance .. .. .	..	16	12	11
Pilotage collected by Collector of Customs ..	..	339	5	3	Gas-lighting, wharves .. .. .	..	4	8	8
Rents from reserves collected by Board ..	..	963	17	5	Refund wharf dues .. .. .	..	16	16	10
Receipts from endowments from Treasury ..	1,404	11	8		Repairs, Heads wharf .. .. .	..	32	13	7
Boat licenses collected by Board ..	..	0	10	0	Advertising .. .. .	..	1	12	6
Ship dues from Treasury ..	..	436	11	4	Pilotage Account—				
Bridge, collected by Board—					Wages .. .. .	..	368	17	6
From Wanganui Borough Council ..	..	236	6	8	Maintenance .. .. .	..	92	19	6
From Wanganui County Council ..	..	236	6	8	Management Account—				
Interest collected by Board ..	..	145	0	0	Secretary .. .. .	..	100	0	0
					Advertising and printing .. .. .	..	36	15	8
					Law-costs .. .. .	..	16	8	2
					Audit-fees .. .. .	..	3	6	8
					Insurance .. .. .	..	1	10	0
					Cost of election .. .. .	..	1	1	0
					Petty cash .. .. .	..	12	19	7
					Reserves Account—				
					Law-costs .. .. .	..	4	16	6
					Survey-fees .. .. .	..	12	0	0
					Rates to Wanganui Borough Council ..	..	8	7	6
					Rates to Waitotara County Council ..	..	3	15	0
					Advertising .. .. .	..	47	9	3
					Wages .. .. .	..	36	17	8
					Roadwork in Manawatu Endowment ..	..	71	6	11
					Fencing, &c., Castlecliff .. .. .	..	30	1	4
					Refund purchase-money .. .. .	..	21	15	3
					Plan of Castlecliff .. .. .	..	5	5	0
					Bridge Account—Repairs to turntable ..	..	7	0	0
					Transferred to Interest Account No. 1 ..	..	3,638	5	0
					" No. 2 ..	..	650	0	0
					" sinking fund ..	..	600	0	0
					Balance .. .. .	..	8,216	12	0
		<u>£14,223</u>	<u>8</u>	<u>6</u>			<u>£14,223</u>	<u>8</u>	<u>6</u>

2. SPECIAL FUND ACCOUNT.

Harbour Board Loan.

		£	s.	d.			£	s.	d.
Balance, 31st December, 1894 ..	..	2,966	11	8	Balance, 31st December, 1893 ..	..	2,287	5	5
					River improvements .. .. .	..	70	0	10
					Bar improvements .. .. .	..	9	8	0
					Office buildings .. .. .	..	22	8	0
					Additions to plant .. .. .	..	25	9	10
					South Spit .. .. .	..	64	16	0
					Dredging and snag-lifting .. .. .	..	210	6	6
					Shed Account .. .. .	..	36	8	10
					Reynolds's Report Account .. .. .	..	240	8	3
		<u>£2,966</u>	<u>11</u>	<u>8</u>			<u>£2,966</u>	<u>11</u>	<u>8</u>

3. INTEREST ACCOUNT.

(1.) *Loan of £60,000, at 6 per Cent. per Annum—£3,600.*

		£	s.	d.			£	s.	d.
Transferred from General Account ..	..	3,638	5	0	Coupons due 1st June and 1st December, 1894	3,600	0	0	
					Commission and exchange on payment of interest .. .. .	..	38	5	0
		<u>£3,638</u>	<u>5</u>	<u>0</u>			<u>£3,638</u>	<u>5</u>	<u>0</u>

(2.) *Loan of £10,000, at 6½ per Cent. per Annum—£650.*

		£	s.	d.			£	s.	d.
Transferred from General Account ..	..	650	0	0	Interest due 1st June and 1st December, 1894	650	0	0	

4. SINKING FUND ACCOUNT.

Transferred from General Account ..	£	s.	d.	Paid Sinking Fund Commissioners ..	£	s.	d.
	..	600	0	0	..	600	0

STATEMENT of BALANCES, 31st December, 1894.

Dr.	£	s.	d.	Cr.	£	s.	d.
Special Account .. .. .	..	2,966	11	8	General Account .. .. .	..	8,216
							12
							0
							2,966
							11
							8
							0
							4
							0
							0
							4

Balance in National Bank of New Zealand £5,250 0 4

ASSETS and LIABILITIES.

Assets.			Liabilities.		
	£	s. d.		£	s. d.
Cash—			Cash—		
Rents of reserves to date	179	5 6	One month's interest on £60,000, at 6 per cent... ..	300	0 0
Wharf dues accrued to date	424	14 2	One month's interest on £10,000, at 6½ per cent... ..	54	3 4
Ship dues	30	6 9	Seven months' sinking fund on £60,000, at 1 per cent.	350	0 0
Wanganui Borough Council's contribution to bridge	59	1 8	Sundry accounts	111	0 5
Wanganui County Council's contribution to bridge	177	5 0			
Fixed deposits in National Bank of New Zealand	4,000	0 0			
Balance of Current Account in National Bank of New Zealand	1,250	0 4			
	£6,120	13 5		£815	3 9
Estimated—			Estimated—		
Training - walls, protection Castlecliff, South Spit, and bar improvements ..	£54,681	8 8	Loan Account	£60,000	0 0
Wharves and sheds, less 10 per cent. depreciation	2,222	0 0	Less sinking fund accumulation	12,780	16 7
Working plant	875	0 0		47,219	3 5
Office buildings and furniture.. ..	180	0 0	Advance from Government Life Insurance Association	10,000	0 0
6,943 acres of land, Manawatu, sold for £10,414, less £2,083 ls. received ..	8,330	19 0			
Balance of township lands	750	0 0			
950 acres, Landguard Bluff	1,000	0 0			
180 acres, Pilot-station reserve	4,000	0 0			
128 acres and 30 perches, right bank of river	10,000	0 0			
1 acre 2 roods 30 perches, reclaimed land Section, Taupo Quay, office reserve ..	10,400	0 0			
	1,000	0 0			
	£93,439	7 8		£57,219	3 5

SINKING FUND ACCOUNT.

Receipts.			Expenditure.		
	£	s. d.		£	s. d.
Balance, December 31, 1893	11,546	11 6	By investments—		
Harbour Board	600	0 0	Marton Borough debentures, at 7 per cent.	60	0 0
Interest on investments	634	5 1	Wanganui Harbour Board debentures, at 6 per cent.	3,500	0 0
			Mortgages	8,000	0 0
			Balance in National Bank of New Zealand	1,220	16 7
	£12,780	16 7		£12,780	16 7

JOHN NOTMAN, Treasurer.

T. THATCHER, Chairman, Wanganui Harbour Board,
 JOS. REGINALD SOMMERVILLE, Chairman, Wanganui County Council,
 FREEMAN R. JACKSON, Mayor, Borough of Wanganui } Sinking Fund Commissioners.

Examined and allowed, 1st March, 1895.—DAVID PEAT, Chairman.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

WELLINGTON HARBOUR BOARD.

BALANCE-SHEET of the WELLINGTON HARBOUR BOARD for the Year ended 31st December, 1894.

1. GENERAL ACCOUNT.

Receipts.		£	s.	d.	Expenditure.		Capital Expenditure and Maintenance.	
		£	s.	d.	Working Expenditure.	£	s.	d.
Balance on 1st January, 1894		8,972	9	4				
Departmental receipts—								
Wharves and quays—								
1. Wharfage, labour, &c.		34,513	13	2	Departmental expenditure—			
2. Wharfage, railway wharfage collected by Railway Department		442	10	5	Wharves and quays—			
3. Wool-pressing		4,820	19	6	1. General Account	20,144	3	6
4. Water supplied to shipping		2,520	8	11	2. Railway Wharf Account	166	14	3
5. Bond rent		1,327	14	6	3. Wool-pressing Account	2,642	8	5
Pilot service—					4. Water Account	2,327	5	6
Pilotage		168	18	3	5. Bond Account	724	6	7
Sale of boats		33	0	0	Office department	1,299	19	5
Caretaker's fee		15	0	0	Office furniture			
Port charges		3,616	14	5	Harbour department (including pilot and signal departments) ..	2,451	12	0
Harbourmaster's fees		2,243	12	10	Weighbridges	157	1	9
Harbour department—Labour, shifting yacht ..		1	4	0	Engineer's department	32	12	9
Engineer's department—Refund Customs duty ..		0	4	0	Dredging (Priestman dredges) ..	1,259	14	8
Weighbridges		620	2	0	Harbour-works—			
Rents—					Dredge 222, operations south of Queen's Wharf	946	15	3
Featherston Street endowment		200	0	0	Hunter Street reserve, paving, gates, &c.			
Hunter Street endowment and Queen's bond site ..		1,265	7	9	Reclamation boat-harbour endowment			
Waterloo Quay sections		80	0	0	Miscellaneous expenditure—			
Wharf book-stall		18	15	0	Asphalt crossings, Brandon Street and wharf approach (half-cost) ..	10	14	0
Seamen's Rest		1	1	0	Auditing 1893 accounts	24	0	0
Licenses and fees—					Election expenses	29	16	6
Boat licenses		7	7	6	Employers' Liability Fund	100	0	0
Boatmasters' licenses		2	10	0	Expenses incidental to payment of interest-coupons in London ..	88	15	5
Cargo-boat licenses		5	6	0	Fidelity guarantee premium	5	5	0
Davit-fees		18	14	0	Interest on bank overdraft	51	9	4
Foreshore licenses		94	4	6	Legal expenses	24	13	6
Hulk licenses		147	0	0	Lighting Jervois Quay (contribution to cost of)	20	0	0
Steam-launch licenses		2	12	6	Members' travelling-expenses	17	19	0
Watermen's licenses		3	0	0	Transfer to Interest Account No. 1 ..	3,660	0	0
Water-supply licenses		3	0	0	" " " " No. 2	507	0	0
Miscellaneous receipts—					" " " " No. 3	4,500	0	0
Dredge 222 (wages refund)		17	0	0	" " " " No. 4	1,575	0	0
Petone Jetty wharfages		64	2	0	Transfer to Sinking Fund Account ..	1,925	0	0
Resident Magistrate's Court fines		0	11	0				
Sundries		0	18	0				
Interest on fixed deposits		1,260	0	0				
Graving-dock site—Sum received from New Zealand Government, being cost of reclamation of site taken for railway purposes		250	0	0				
		<u>£62,738</u>	<u>0</u>	<u>7</u>		<u>44,698</u>	<u>6</u>	<u>10</u>
								<u>*6,337</u>
								<u>13</u>
								<u>4</u>
								<u>51,036</u>
								<u>0</u>
								<u>2</u>
								<u>11,702</u>
								<u>0</u>
								<u>5</u>
								<u>£62,738</u>
								<u>0</u>
								<u>7</u>

* Repairs and maintenance, £3,396 4s.; new works, £2,941 9s. 4d.: total, £6,337 13s. 4d.

2. SPECIAL FUND ACCOUNT.

Harbour-works Loan, £39,000.

Receipts.		£	s.	d.	Expenditure.		£	s.	d.
Balance on 31st December, 1893 ..		13,384	6	1	Joint road and rail wharf—				
Loan No. 5—					Concrete retaining-wall		48	19	10
Proceeds of sale of fifteen debentures of £1,000 each to New Zealand Government Life Insurance Department, at par		15,000	0	0	Reclamation, Waterloo Quay		124	16	7
		<u>£28,384</u>	<u>6</u>	<u>1</u>	Dredge 222: Operations north of Queen's Wharf		2,082	1	0
					Wharf extension, contract No. 75		2,683	10	0
					Wharf offices and wool-store		337	16	10
					Alterations to 35-ton hydraulic crane		2	10	0
					Balance on 31st December, 1894		23,104	11	10
							<u>£28,384</u>	<u>6</u>	<u>1</u>

3. INTEREST ACCOUNTS.

(1.) Harbour-works Loan: £61,000, at 6 per Cent. per Annum—£3,660.

Transfer from General Account	£3,660	0	0	One year's interest (to 28th February, 1895)	£3,660	0	0
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(2.) Purchase-money, Queen's Wharf and Bonded Store: £39,000, at £1 6s. per Cent. per Annum—£507.

(NOTE.—Amount, £39,000, paid to City Council, 28th February, 1888, subject to payment of this amount until 28th February, 1907.)							
Transfer from General Account	£507	0	0	One year's interest (to 28th February, 1895)	£507	0	0

STATEMENT of ASSETS and LIABILITIES—*continued.*

	<i>Assets.</i>		<i>£ s. d.</i>		<i>£ s. d.</i>		<i>Liabilities.</i>		<i>£ s. d.</i>	
	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>	
Brought forward				67,800	0	4	Brought forward		332,046	19 9
Wharves and quays—										
1. General Account—										
(a.) Estimated value, 31st December, 1893	155,064	4	9							
Less 5 per cent., depreciation	7,753	4	3							
				147,311	0	6				
Additions, 1894, per Statement (F)—										
Repairs and maintenance	2,104	4	7							
Dredging operations, Dredge 222, General Account	1,893	10	5							
Hunter Street reserve	155	14	11							
Dredging operations, Dredge 222, Special Fund Account	2,082	1	0							
Wharf extension	2,683	10	0							
Wharf office and woolstore	337	16	10							
Alterations to 35-ton crane	2	10	0							
				9,259	7	9				
(b.) Sea-wall and reclamation, Waterloo Quay, estimated value, 31st December, 1893	5,752	2	0							
Less 5 per cent., depreciation	287	12	1							
				5,464	9	11				
Additions, 1894, per Statement (F)										
				173	16	5				
2. Wool-pressing Account—										
Estimated value, 31st December, 1893	8,885	13	7							
Less 5 per cent., depreciation	444	5	8							
				8,441	7	11				
Additions, 1894, per Statement (F)										
				209	9	5				
3. Water plant—										
Estimated value, 31st December, 1893	1,435	1	3							
Less 5 per cent., depreciation	71	15	0							
				1,363	6	3				
Additions, 1894, per Statement (F)										
				88	14	5				
4. Bond building and plant—										
Estimated value, 31st December, 1893	8,149	4	11							
Less 1¼ per cent., depreciation	101	18	7							
				8,047	6	4				
Additions to plant, 1894, per Statement (F)										
				22	12	6				
Weighbridges—										
Estimated value, 31st December, 1893	490	4	5							
Less 5 per cent., depreciation	24	10	3							
				465	14	2				
Additions, 1894, per Statement (F)										
				6	18	0				
Office furniture—										
Estimated value, 31st December, 1893	305	16	10							
Less 5 per cent., depreciation	15	5	5							
				290	11	5				
Additions, 1894, per Statement (F)										
				2	0	0				
Office building—										
Estimated value, 31st December, 1893	4,476	16	4							
Less 1¼ per cent., depreciation	55	19	3							
				4,420	17	1				
Additions, 1894, per Statement (F)										
				5	7	6				
Dredging department—										
Estimated value, 31st December, 1893	3,837	7	4							
Less 10 per cent., depreciation	383	14	9							
				3,453	12	7				
Additions, 1894, per Statement (F)										
				636	9	8				
Interest in six leasehold sections at Waterloo Quay				3,100	0	0				
Real estate—										
Hunter Street endowment and old bond-site—										
Hunter Street endowment				25,000	0	0				
Old bond-site				6,000	0	0				
Carried forward				£291,563	2	2	Carried forward		£332,046	19 9

STATEMENT OF ASSETS and LIABILITIES—*continued.*

<i>Assets.</i>	£	s.	d.	£	s.	d.	<i>Liabilities.</i>	£	s.	d.
Brought forward ..				291,563	2	2	Brought forward ..	332,046	19	9
Real estate— <i>continued</i>										
Land between Jervois Quay and Queen's Wharf—										
Wharves and quays department—Stores-site ..				5,000	0	0				
Office-site				1,300	0	0				
Bond-site				3,500	0	0				
Weighbridge-site				200	0	0				
Woolshed-site at Railway Wharf				5,000	0	0				
Featherston Street endowment ..				4,000	0	0				
Boat-harbour reclamation endowment				5,000	0	0				
Structures, rights, &c.—										
Railway Wharf and approach—										
Estimated value, 31st December, 1893	12,971	4	5							
Less 5 per cent., depreciation ..	648	11	3							
				12,322	13	2				
Additions, 1894, per Statement (F)										
Foreshore, as vested in the Board				76	10	0				
Reclamation rights at Waterloo Quay				500	0	0				
Pilot- and signal-station reserves—										
Interest in land, pilot-station reserve, Worsers' Bay ..				150	0	0				
Signal-station reserves				125	0	0				
Harbour-pilot and signal services (buildings, plant, &c.)—										
Estimated value, 31st December, 1893	2,700	17	5							
Less 5 per cent., depreciation ..	135	0	11							
				2,565	16	6				
Additions, 1894, per Statement (F)—										
Harbour department				11	11	8				
Pilot service				5	10	5				
Signal-stations—										
Beacon Hill				205	19	1				
Mount Victoria				20	16	9				
				£332,046	19	9				
								£332,046	19	9

NOTE.—The total amount written off for depreciation is £9,921 17s. 5d.

31st January, 1895.

WILLIAM FERGUSON, Treasurer.

Examined.—P. P. W.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

I hereby certify that this statement was examined and allowed at the adjourned annual meeting of the Wellington Harbour Board, held this 7th day of March, 1895.—THOMAS GALE, Chairman.

WESTPORT HARBOUR BOARD.

BALANCE-SHEET of the WESTPORT HARBOUR BOARD for the Year ended 31st December, 1894.

1. GENERAL ACCOUNT.

<i>Receipts.</i>	£	s.	d.	<i>Expenditure.</i>	£	s.	d.
Balance from last statement, 31st December, 1893	7,813	2	1	Transferred to Interest Account No. 1 ..	6,030	0	0
Buller Coalfields and Westport Colliery Reserve	8,013	3	9	Transferred to Interest Account No. 2 ..	14,951	8	10
Westport Railway and wharf	16,236	16	1	Transferred to Sinking Fund Account, 4-per-cent. loan	1,501	0	0
Interest on fixed deposit, Bank of New Zealand, Westport	37	10	0	Harbour expenses	2,238	18	9
				Office-expenses (proportion of)	178	2	1
				Travelling-expenses	275	0	1
				Interest on overdraft, Bank of New Zealand, Westport	14	17	3
					£25,189	7	0
				Balance, 31st December, 1894	6,911	4	11
					£32,100	11	11
	£32,100	11	11		£32,100	11	11

4. SINKING FUND ACCOUNT.

(1.) Harbour Improvement Guaranteed Loan: £150,000, Forty Years' Currency, at 1 per Cent. per Annum—£1,500.

		£	s.	d.			£	s.	d.
Transferred from the General Account	..	1,501	0	0	Paid to the Commissioners of the Public				
					Debts Sinking Funds amount due to 1st				
					September, 1894	..	1,500	0	0
					Charges (exchange on transmission of sink-				
					ing fund, due 1st March, 1894, to Com-				
					missioners' credit, at Wellington)	..	1	0	0
		<u>£1,501</u>	<u>0</u>	<u>0</u>			<u>£1,501</u>	<u>0</u>	<u>0</u>

BALANCES.

Balances—Cr.		£	s.	d.	Balances—Bank, &c., Cr.		£	s.	d.
General Account	..	6,911	4	11	Harbour Fund Account, Bank of New				
Special Fund Account	..	1,344	15	11	Zealand, Westport ..	..	1,256	0	10
					Treasury, Wellington ..	..	7,000	0	0
		<u>£8,256</u>	<u>0</u>	<u>10</u>			<u>£8,256</u>	<u>0</u>	<u>10</u>

3rd January, 1895.

CHAS. N. GREENLAND, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

STATEMENT of ASSETS and LIABILITIES to 31st December, 1894.

Assets.		£	s.	d.	Liabilities.		£	s.	d.
Cash—					Sundry accounts, wages, &c., due	..	850	0	0
Bank of New Zealand, Westport	..	1,256	0	10	Interest on £150,000, 4-per-cent. loan	..	2,000	0	0
Treasury, Wellington	..	7,000	0	0	Sinking fund,	..	500	0	0
Estimated—					Interest on debentures taken up by Go-				
Western breakwater	..	123,920	0	0	vernment: Amount payable 1st Janu-				
Eastern	..	56,000	0	0	ary, 1895	..	7,759	16	7
Limestone quarry	..	200	0	0	Guaranteed loan of £150,000, at 4 per				
Cape Foulwind Railway and branches	..	49,205	0	0	cent., redeemable in 1925	..	150,000	0	0
Orowaiti protective works	..	5,600	0	0	Debentures taken up by Government	..	318,600	0	0
Harbour buildings	..	3,026	0	0					
Wharves, coal-bins, and staiths	..	26,083	0	0					
Buller Bridge	..	15,100	0	0					
Inner training-wall	..	32,000	0	0					
Gridiron	..	1,189	0	0					
Signal-station	..	227	0	0					
Plant—									
Locomotives, cranes, &c.	..	32,235	0	0					
Revenue—									
Revenue from endowments for which									
returns are not yet received	..	1,500	0	0					
Westport—Ngakawau Railway—									
Additions to workshops, rolling-stock,									
&c.	..	14,530	0	0					
Extension of railway to Mokihinui	..	37,288	0	0					
Sinking fund—									
On £150,000 guaranteed loan in hands									
of the Commissioners of the Public									
Debts Sinking Funds	..	17,839	11	3					
		<u>£424,198</u>	<u>12</u>	<u>1</u>			<u>£479,709</u>	<u>16</u>	<u>7</u>

3rd January, 1895.

CHAS. N. GREENLAND, Treasurer.

Examined and found correct.—JAMES EDWARD FITZGERALD, Controller and Auditor-General.

Examined, settled, and allowed at the adjourned annual meeting of the Westport Harbour Board, held this 19th February, 1895.—JAMES SUISTED, Chairman.

WHAINGAROA HARBOUR BOARD.

STATEMENT of ACCOUNTS of WHAINGAROA HARBOUR BOARD for the Year ending 31st December, 1895.

GENERAL ACCOUNT.

Receipts.		£	s.	d.	Expenditure.		£	s.	d.
Dues	..	99	7	5	Works, &c.	..	72	18	10
Rents	..	39	15	6	Salaries and office-expenses	..	30	5	1
Receipts not revenue	..	34	18	1	Interest	..	38	18	1
					Law-costs, &c.	..	31	19	0
		<u>£174</u>	<u>1</u>	<u>0</u>			<u>£174</u>	<u>1</u>	<u>0</u>

ASSETS and LIABILITIES.

<i>Assets.</i>		£ s. d.	<i>Liabilities.</i>		£ s. d.
Rents .. .. .	.. .. .	52 2 6	Raglan County Fund on account advances..	.. .. .	125 14 6
Dues .. .. .	.. .. .	16 6 8			
		<u>£68 9 2</u>			<u>£125 14 6</u>

W. I. CONRADI, Treasurer.

WHANGAREI HARBOUR BOARD.

BALANCE-SHEET of the WHANGAREI HARBOUR BOARD for the Year ended 31st December, 1894.

<i>Receipts.</i>		£ s. d.	<i>Expenditure.</i>		£ s. d.
Balance, 1st January, 1894 ..	.. .. .	7 19 6	Balance, 1st January, 1894 ..	.. .. .	22 1 8
Harbour dues—			Administration—		
Port charges .. .. .	.. .. .	54 9 1	Secretary and Treasurer's salary (eighteen months) .. .. .	.. .. .	15 0 0
Wharfage .. .. .	.. .. .	25 15 6	Wharfinger and Inspector of Wharves' salary .. .. .	.. .. .	7 10 0
Rents and fines .. .. .	.. .. .	10 0 0	Collection of shipping dues .. .. .	.. .. .	9 8 8
Balance, 31st December, 1894 ..	£7 9 2		Office-expenses .. .. .	.. .. .	0 15 0
Less cash in hand	1 8 3		Printing and advertising .. .. .	.. .. .	3 5 0
		<u>6 0 11</u>	Audit-fee .. .. .	.. .. .	1 6 8
			Bank interest .. .. .	.. .. .	2 0 0
			Repairs to wharves .. .. .	.. .. .	3 17 0
			Repairs to buoys .. .. .	.. .. .	13 4 11
			Lighting wharves .. .. .	.. .. .	21 19 6
			Sundries .. .. .	.. .. .	0 7 0
			Refunds .. .. .	.. .. .	3 9 7
		<u>£104 5 0</u>			<u>£104 5 0</u>

STATEMENT of the ASSETS and LIABILITIES on 31st December, 1894.

<i>Assets.</i>		£ s. d.	<i>Liabilities.</i>		£ s. d.
Cash in hand .. .. .	.. .. .	1 8 3	Bank overdraft .. .. .	.. .. .	22 1 8
Rents due .. .. .	.. .. .	4 0 0	Unpaid accounts—		
Shipping dues .. .. .	.. .. .	1 18 9	Wharf Inspector—Salary .. .. .	.. .. .	2 5 0
		<u>£7 7 0</u>	Lighting Marsden Point wharf .. .. .	.. .. .	8 0 0
					<u>£32 6 8</u>

J. MCKINNON, Secretary and Treasurer.

Approximate Cost of Paper.—Preparation, not given; printing (1,200 copies), £33 12s.

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