

Question (b): "*Have the works been carried out with economy?*"

This question to some extent overlaps the former one (a), and the answer naturally follows as a corollary. The Board's works have not been carried out with economy. The bulk of the evidence with regard to extravagance has been limited to the last fifteen years. The manner in which dredging was carried out, as set out in paragraph 1 (c) in the answer to the previous question, of necessity entailed a considerable waste of money in wages and other expenses. The failure to enforce contracts, to which reference is made in paragraph 1 (e), also entailed considerable waste, especially in the construction of the floating basin.

The overstaffing of all the works, the employment of old men, some of whom were past doing a fair day's work, and the payment of a higher rate of wages than elsewhere obtainable, all tended to make the works of the Board unnecessarily expensive.

Question (c): "*Has the Board in the past taken reasonable care that the land reclaimed at the Board's expense should not be alienated from the Board's control?*"

In answering this question we have to point out that the Board has not directly reclaimed land except to an insignificant extent, and then only in immediate connection with their structural works. These lands have not been alienated from the Board's control.

Indirectly, however, land has been made by accretions to the coast-line resulting from the works of the Board. There is a conflict of evidence regarding the extent of these accretions, but we are satisfied that a considerable area has been gained upon what is known as the South Spit. This spit, with its accretions, from its position and the fact that important works of the Board are there situated, ought to have been acquired by or reserved to the Board for harbour purposes. A reference to the facts relating to this land, as set out on pages 17 to 19, will show that the land has passed out of the Board's control without reservation of any rights to the Board. In our opinion the Board should have been aware of the importance of acquiring control over this land. It is clear from the facts that the Board was not officially made aware of or consulted in regard to the application upon which the present title to the land was granted. The applicant for the land was a member of the Board, the solicitor who acted for him was solicitor for the Board, and other of the Board's officials were cognizant of the application, but, with the exception of Mr. Sinclair, they made no attempt to preserve the interests of the Board.

Question (d): "*Under the existing method of levying wharfage rates or dues, is the burden of responsibility of maintaining the port borne equitably by those concerned?*"

Upon this question little or no evidence was forthcoming, beyond some expression of opinion as to whether the port should be free, either in whole or in part. The amount of revenue derived from wharfage rates or dues is small in proportion to the endowed income of the Board. We recommend that the charges for wharfage and labour levied at Westport by the Railway Department be revised so as to reduce them where they are in excess of those chargeable at other railway ports.

After consideration of the slight evidence that was brought before us, and on comparison of the charges made elsewhere on ships in coaling-ports, and in view of the large revenue derived by the Board from the principal export—coal—we are of opinion that no alteration in the amount of dues derived from ships should be made, or in the rates charged on coal.

Question (e): "*The system which has been adopted in connection with keeping accounts of the detailed cost of work of construction and of maintenance.*"

The Board have kept their accounts upon a system of double entry. This system would have been satisfactory if the headings had been sufficient and