CUSTOMS DEPARTMENT.

Revenue Account for the Year ended 31st March, 1925.

Expenditure.	£ s. d.	£ s. d.
To Administrative charges—		
Salaries	83,480 10 6	
Allowances, overtime, and rewards	3,019 7 10	
Expenses of official representative, London ..	432 16 5	
Expenses of official representative, New York ..	1,442 12 6	
Payments to other Departments for services of officers	4,455 1 4	
Postage, telegrams, and rent of boxes	854 16 5	
Printing and stationery ..	1,403 11 11	
Telephone services ..	765 16 10	
Temporary assistance ..	722 14 4	
Transfer and removal expenses	903 11 0	
Travelling expenses and allowances	802 4 1	
Rent	4,646 6 2	
Maintenance and repairs ..	171 15 0	
Miscellaneous expenses of Head Office and local offices	1,987 16 10	
		105,089 1 2
Grant to Cook and Niue Islands Governments		3,336 6 7
Depreciation		867 6 0
Main Highways Account		161,942 2 2
Miscellaneous Revenue Account		3 14 7
Balance carried down		8,044,278 10 11
		£8,315,517 1 5
		£ s. d.
To Interest on capital		1,318 10 6
Excess of revenue over expenditure		8,042,960 0 5
		£8,044,278 10 11

Income.	£ s. d.
By Customs and excise duty	7,650,783 2 5
Beer duty	647,077 11 7
Warehouse license fees	6,644 0 6
Customs agents' license fees	327 10 0
Brewery supervision fees	1,278 2 9
Hop-beer license fees	139 0 0
Customs fines	223 15 9
Distillation Act license fees	135 10 0
Tobacco Act license fees	132 0 0
Sale and disposal of seizures	128 0 4
Immigration Restriction Act—Chinese Poll-tax	8,600 0 0
Timber export duty	48 8 1
	£8,315,517 1 5
	£ s. d.
By Balance brought down	8,044,278 10 11
	£8,044,278 10 11

Notes.—The following charges are included for which the Department possesses no parliamentary appropriation: (*a*) Annual rental value as assessed by Public Works Department; (*b*) interest at 4½ per cent. on capital as at 1st April, 1924. Credit has been taken without appropriation for services rendered to other Departments. Percentage cost of collection, 1·26 = £1 5s. 2d.

Balance-sheet as at 31st March, 1925.

Liabilities.	£ s. d.	£ s. d.
Capital		29,300 9 4
Sundry creditors—		
Outstanding expenses ..	1,549 8 5	
Fees received in advance ..	6,734 5 0	
Main Highways Account ..	14,929 13 4	
		23,213 6 9
Deposit Accounts—		
Customs duties	63,990 7 2	
Immigration Restriction Acts	780 0 0	
		64,770 7 2
Depreciation Reserve	..	2,600 10 1
Excess of revenue over expenditure	..	8,042,960 0 5
		£8,162,844 13 9

Assets.	£ s. d.	£ s. d.
Office furniture and fittings ..	6,460 8 0	
Additions during year ..	550 14 2	
		7,011 2 2
Mechanical office appliances ..	629 10 7	
Additions during year ..	20 15 0	
		650 5 7
Buildings	12,548 10 9	
Additions during year ..	810 0 0	
		13,358 10 9
Reserves	8,052 0 0	
Additions during year ..	800 0 0	
		8,852 0 0
Sundry debtors—		
Post and Telegraph Department—Customs and beer duty on hand, 31st March, 1925	662 7 3	
Fees paid in advance ..	167 1 9	
		829 9 0
Deposit Accounts—		
Receiver-General	53,425 0 0	
Collectors of Customs ..	10,565 7 2	
		63,990 7 2
Treasury Adjustment Account ..	..	8,068,152 19 1
		£8,162,844 13 9

Geo. Craig, Comptroller of Customs.

Customs Department, Wellington, 6th January, 1926.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. Campbell, Controller and Auditor-General.