715. The staff is 1914-15 numbered 254 and in 1931-32 was 314.

716. The cost of collection of revenue, after allowing for depreciation and interest on capital in 1927–28 was £1 7s. 1d.; 1928–29, £1 5s. 4d.; 1929–30, £1 2s. 8d.; and in 1930–31, £1 5s. 7d.

717. We are of the opinion that this Department is well controlled and economically administered, and have no recommendations to make.

## VOTE—MARINE DEPARTMENT.

718. The net expenditure under this vote for 1914-15 and 1930-31 was as follows:-

			1914–1915.			1930–31.			
** mad	-x			Salaries.	Other Charges.	Total.	Salaries.	Other Charges.	Total.
				£	£	£	£	£	£
Head Office				4,539	10,517	15,056	8,539	1,128	9,667
Harbours				2,513	1,825	4,338	1,839	1,049	2,888
Lighthouses				12,044	23,852	35,896	17,092	84,639	101,731
Mercantile marine				4,747	496	5,243	13,426	3,699	17,125
Inspection of machinery				9,614	3,318	12,932	22,880	8,800	31,680
Fisheries			, .	1,434	6,056	7,490	5,612	7,964	13,576
						80,955			176,667
Less credits-in-aid	• •	• •	• •	• •	• •	2,073	• •		4,158
Net						£78,882	ļ	• •	£172,509

719. It should be explained that whereas in 1914–15 the Department maintained two Government steamers—namely, the "Amokura" and the "Hinemoa"—in 1930–31 there was only one lighthouse tender, in respect of the purchase of which the sum of £56,645 was paid in that year. Excluding this non-recurrent expenditure, the increase over 1914–15 was £36,982.

non-recurrent expenditure, the increase over 1914-15 was £36,982.

720. In general, the Department is economically administered; but after reviewing the expenditure under the vote, we recommend the following economies:—

## SUBDIVISION I.—HEAD OFFICE.

Item-Salaries, £7,648.

721. Owing to reductions in staff, this item can be reduced by £320. Saving, £320.

Other Charges for and Incidental to-

Item—Office Fittings, Requisities, £70.

,, Postage, Telegrams, and Rent of Boxes, £400.

722. These items can be reduced by £120 in all.

Saving, £120.

## SUBDIVISION II.—HARBOURS.

723. This Subdivision covers the expenditure on small harbours where there are no Harbour Boards or other local authorities exercising the powers of a Harbour Board.

724. The following small savings are possible in 1932-33:-

Item—Salaries, £1,543.

725. Owing to the control of Hokianga Harbour being vested in a local authority, a saving of approximately £500 should be effected in salaries.

Saving, £500.

Other Charges for and Incidental to-

Item—Cargo-working Gear, &c., £150.

", Harbour Maintenance, £600.

726. These two items can each be reduced by £100. Saving, £200.

## Subdivision III.—Lighthouses.

Item—Salaries, £14,814.

727. As various lights have been changed from "watched" to "automatic," a saving in salaries becomes possible, although the change-over involves an increase in interest charges, as the expenditure connected with the change-over is effected out of loan-money. However, in so far as this item is concerned, a saving of approximately £1,100 in 1932–33 can be effected.

Saving, £1,100.