

The only books kept are the receipt cash-book, in which receipts from all sources are entered, and the monthly total written off by cheque to the Public Account. The wages-book, in which the wages, paid weekly, are entered, and the receipt of the men taken. No entry is made of the receipt of cash from the Treasury, the monthly total of the wages-book being the sum recouped to credit of the standing imprest. The only other book is an account of the work done for the Government railway.

The advertisements in the *Gazette* are checked against the receipts in the receipt-book.

The Printer makes a statutable return to the Auditor every month of all his collections. Stock is taken annually of all Government papers on sale.

Electoral rolls are not sold, but issued to the Clerks of the Peace at Launceston and Hobart, by whom they are sold to the public, but are not debited against these officers.

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The Government Printing Office in New Zealand comprises the printing office, the electrotyping room, the *Hansard* room, the binding rooms, the accountant's office, and the stationery store.

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From the stationery store are issued all paper and material for the use of the printing establishment, all stationery used by the Government departments, and all printed papers and forms which are distributed amongst the Government offices or are sold to the public. The office of Stationery Storekeeper is held conjointly with that of Government Printer.

All stationery is, as a rule, procured from England on an annual contract. The indents are prepared from an estimate made by the Storekeeper, in which he is guided by the issues made during the past year and a book is kept in which the vouchers for goods purchased are copied before they are sent in to the Treasury for payment.

All issues of goods from the store are made on requisitions; and the receipts for the supplies issued are numbered and filed. The Stationery Ledger of Receipts and Issues is a complete record of the transactions in the stationery store, containing under the head of each separate article, at the head of the page, the number of the receipt or invoice and the name of the person from whom received or to whom issued, in order of date, without values. It is balanced so as to show the stock in hand every three months, and stock is taken by the officers of the department every six months. Before the abolition of the office of Inspector of Stores, this work was done by an officer of that department. This ledger is posted from the invoices, and from the receipts for issues. At the stock-taking the discrepancies in the stock are brought on charge or written off the ledger. But it is obvious that without some further check the audit is incomplete, because if, by accident or intentionally, any goods were omitted to be entered in the ledger, the latter would fail to be any check on the goods in stock. The Inspector of Stores formerly used to test the accuracy of the ledger by checking the entries with all the invoices and receipts for issued goods; after which only could it be relied on as a check on the goods in stock. Printed forms and other papers which are not for sale are not taken on charge in the ledger. Acts, parliamentary and other papers which are for sale, and to which a money value is attached, are brought on charge in a separate volume of the ledger, and issued in the same manner as stationery.

There are about thirty agents throughout the colony for the sale of Acts and parliamentary and other papers. An account is kept against each in a ledger in which they are debited with the numbers and value of the papers supplied to them, the values being taken from a printed price-list for the Acts and an estimated price for other parliamentary papers. An invoice is sent with each parcel, together with a receipt, which is signed and returned to the Storekeeper. The agents are allowed 20 per cent. on the sale of papers deposited with them on credit, and 25 per cent,