

5 per cent. which he is allowed. An account is kept in a separate book against these two departments, but it does not appear that the sums received from the Land Transfer Office by the Treasury are ever checked against the charges as made in the Printing Office.

The cash-book contains the daily receipts, with their discharge into the Bank, which are checked weekly with the advertisement-book and subscribers'-book; these being the only sources of receipt.

The salaries-book shows all salaries and wages, not including that of the store. The permanent hands on the printing staff are paid by cheque direct from the Treasury, the occasional hands by the Government Printer out of imprest. The transactions under the latter are recorded in the imprest cash-book.

The usual departmental property ledger shows the whole plant of the office.

The accounts are not kept by double entry, nor are they passed into a journal and general ledger, nor are all the transactions of the office brought into a general balance-sheet.

There is no advertising department attached to this as to some other Printing offices described above; but all vouchers for advertisements in the newspapers are sent to the Government Printer to be checked, and reductions are frequently made in the charges. The newspapers, however, not being filed, he has no check on the number of insertions. For the latter the department sending in the voucher is supposed to be responsible.

The total cost of this Printing Office is nearly £30,000 a year. The receipts from *Gazette* advertisements, subscriptions, and sales of Acts, &c., amounted last year to £2,024, and is steadily on the increase.

Waste paper and obsolete forms and books are packed in bales and sent to England for sale. The prices realized range from £6 10s. to £8 per ton. Latterly the Otago Paper-mill Company has taken a shipment or two at £4 per ton.

From the above details, the following points are those which chiefly deserve attention.

GENERAL
REMARKS.

1. The advertising business of the Government appears to be conducted in a more economical manner where it is intrusted to the Printing Office, than where each department advertises on its own account. Lower and more uniform rates can be obtained all over the colony by contracts made on public tenders on a common system, whilst by filing the newspapers and marking off the advertisements in each, a strict control can be maintained, and double payments prevented. The plan adopted in Queensland of a printed order sent with each advertisement to the Printing Office by the department, or in the case of local offices authorized to advertise, sent to the newspaper, and by it to the Printing Office in support of its voucher for payment, appears to provide a complete control on the whole business, which must tend to economy.

2. In no Printing Office did I find a full and efficient system of book-keeping, so as to show in account the whole cost of the business and its profit and loss.

A printing office, unlike any other Government department, is a purely commercial concern, and should be managed and its accounts kept as any other mercantile undertaking. Where the expenditure is finally charged on a vote of Parliament, the accounts are confined to a comparison of the actual with the authorized expenditure, and the question of profit and loss as a commercial undertaking is lost sight of. If no annual vote were taken, but a fixed suspense account established, to be charged with all expenditure and credited with all receipts, the balance at any accounting period would show the profit and loss and the stores in hand. If then a vote were taken in the contingencies for each department for "Stationery, printing, and advertising," those votes would be debited and the printing office account credited with the value of the work done for each. I think there can be little doubt that if each department had to disclose its wants, and