

NAMES of the OFFICERS engaged upon the Work of preparing the Return, and the Amount drawn by each; also the cost of Stationery used, and the Amount charged by the Property-tax Department for Values furnished.

|                                             | £    | s. | d. |
|---------------------------------------------|------|----|----|
| J. C. Moginie ... ..                        | 46   | 14 | 6  |
| J. J. M. Hamilton ... ..                    | 38   | 14 | 0  |
| E. F. Warren ... ..                         | 35   | 17 | 0  |
| T. S. Ronaldson ... ..                      | 35   | 1  | 3  |
| C. J. Alexander ... ..                      | 35   | 6  | 9  |
| J. C. Small ... ..                          | 35   | 1  | 3  |
| R. J. Buckland ... ..                       | 35   | 1  | 3  |
| H. Beyer ... ..                             | 21   | 12 | 0  |
| R. A. Pyke ... ..                           | 9    | 12 | 0  |
| A. de Castro ... ..                         | 17   | 14 | 0  |
| H. Oswin ... ..                             | 8    | 12 | 8  |
| T. D. Kendall ... ..                        | 9    | 12 | 6  |
| H. Hewson ... ..                            | 9    | 16 | 0  |
| S. G. Hamerton ... ..                       | 9    | 5  | 6  |
| R. Whitaker ... ..                          | 1    | 10 | 0  |
| Paid Property-tax Department ... ..         | 7    | 10 | 0  |
| Stationery: 2 reams, specially ruled ... .. | 2    | 10 | 0  |
| Total ... ..                                | £359 | 10 | 8  |

*Analysis of the Time occupied and Work involved.*

Two reams of paper (all but a few sheets) were used to schedule the information taken out. In compliance with the order of the House, the total value of each estate during each year it remained in the office, also the total charged each year for its administration or management, had to be ascertained, making a group of two separate totals for each year for each estate; and, as the schedules prepared show that on an average each estate runs into five years' accounts, five groups of two separate totals were required, involving the getting out of 24,773 groups of totals.

The value of all unrealised property both real and personal where not known had to be ascertained, and in the case of leases under which improvements belonged to lessees the value of such improvements had to be ascertained and deducted from the figures used, and summaries of all the above had to be made to arrive at final totals.

Prior to 1881 it was not the practice to collate the assets of an estate into any book, in consequence of which it became necessary to refer to the respective files of papers to get at unrealised assets.

The total number of estates administered or managed, arranged in the three separate classes as indicated in the return (one of which classes was also arranged provincially), had to be ascertained; also the total number of estates administered or managed for each year since 1872; also the aggregate value of each of three classes for each year since 1872, and the average and aggregate expense of administration or management per estate in each class for each year since 1872.

The compilation of the above information would involve the casting up of some 4,500 columns of figures.

Taking into view the whole of the work in connection with the return, and reducing it to an average per estate for each year's group of totals, it is found that—

- (1.) Total time occupied in the preparation of the return in the Public Trust Office, 2,930 hours;
- (2.) Total number of groups of annual values and cost of management, 24,773; and
- (3.) The average time for working out and completing each group of two separate totals was 6 minutes 11 $\frac{4}{5}$  seconds.

The method of working out these facts is shown below :—

Total number of estates administered, 5,674.

Total number of hours worked, 2,930.

Therefore—5674) 2930 (0h. 30m. 59secs.  
60

175800  
17022

5580  
60

334800  
28370

51100  
51066

34

Thus, the average time taken per estate, 30 minutes 59 seconds.