

“ In some cases the Warden’s Courts are held in small decayed mining townships, where the Clerk of the Court may be the local constable ; such constables are liable to frequent transfer, with the result that the collection of timber royalties has in some cases been allowed to get into arrears, and then, through millers becoming insolvent, large sums have been lost to the Crown. Instances of this have been brought under our notice.”

It is only a few days ago since I ascertained, by means of an inspection made on my behalf, that a local officer had been paying over to local bodies proportions of revenue as much as five and six times the amount to which they were legally entitled. In the same Department it was also found, in respect of the accounting-methods, that the procedure adopted in the various centres materially differed, and in one case it was ascertained that as large a sum as £14,000 had not been claimed as a refund to the departmental vote.

It seems singular that with an Audit Department having Inspectors throughout the country, and other Departments vitally concerned in such collections and payments, it should be possible for discoveries of this kind to be made. As provision for the inspection of accounts by the Treasury Department has been made, it is to be hoped that a vigorous policy of inspection will make leakages and overpayments of the kind impossible. How far they extend it is difficult to determine.

CO-OPERATION WITHIN DEPARTMENTS.

There is one phase of departmental administration that calls for serious attention. It has been impressed on the Commissioners since they have taken control of the Service that steps should be taken to bring the district officers more closely into touch with their head offices, in order to ensure a full and sympathetic correlation of the respective duties.

Local officers who are so situated as to be within easy and economical reach of Wellington should be brought much more frequently to their head office than has been the practice in the past, to discuss the various points that arise from time to time in the course of departmental work ; and it is equally necessary that the Permanent Head should avail himself of every convenient opportunity to visit his district offices, and thus make himself thoroughly acquainted with local work and requirements.

The visits of the Commissioners to the different portions of the Dominion have enabled them to say that a very marked improvement could be effected in the relations at present existing between the several offices of Departments if they were brought more into touch with each other. It appears to the Commissioners that at the present time the fact that these district offices exist as part of one organization is overlooked to some extent. It has been found that instructions are drafted, forms sometimes printed, and schemes put into operation by head offices without the district offices being brought into consultation in regard to these oftentimes important matters. In this way a Department is frequently deprived of the assistance of able and enthusiastic officers, whose opinions and advice in regard to many matters affecting the organization of the work would be of the greatest value.

It is also considered that the greatest care should be exercised by head offices in cases where minor irregularities have occurred, so as in no way to interfere with the cordiality which should always mark the relations between head and district offices. The Commissioners feel that if the Permanent Heads would regard the branches of their Departments as full partners in a complete scheme of organization very beneficial results would accrue to the Service generally.

ACCOUNT-KEEPING.

Consequent upon the institution of various reforms in the interests of the public, improvements in the methods of accounting as between the Treasury and the general Departments of the Service, and the passing of the Public Revenues Amendment Act, 1913, several important amendments to the Treasury Regulations were considered necessary. As some minor alterations, in the direction of widening the scope of the regulations to cover any improvements that time may show to be expedient, were considered desirable, advantage was taken of the opportunity to