

recast and revise the existing regulations to meet the altered circumstances; and, together with the clauses inserted to cover the latest requirements, new Treasury Regulations were gazetted on the 30th March, to come into force on the 1st April, 1914.

Briefly, the general effect of the amended regulations has been to shorten the methods of rendering departmental accounts to the Treasury, without in any way impairing the efficiency of the result formerly obtained, while closer co-operation has been established. Forms have been standardized, while an efficient, uniform, and progressive system of accounting for departmental receipts and expenditure has been introduced, which does away with a considerable amount of duplication and overlapping. The responsibility for keeping itemized accounts has been definitely placed with Departments, the Treasury dealing with totals only.

Payment is now made to claimants by order-cheques which embody a form of receipt, rendering it unnecessary for the holders to visit the post-office to receipt vouchers and obtain counter-signatures, as formerly. Besides being a great convenience to the public, the Post and Telegraph Department has been relieved of a considerable amount of work, the value of which I believe was estimated at about £1,200 per annum.

It has also been arranged that claims for amounts up to £5 may be paid locally, without the necessity of first referring the relative vouchers to Wellington.

Uniform accounting periods have been adopted whereby all Receivers and Imprestees are required to forward their returns four times per calendar month, instead of weekly, as formerly.

Salaries and wages of all persons employed in the Government Service are in future to be paid in cash wherever possible.

Provision has been made whereby routine matters formerly referred to the Minister in charge of the Department may be dealt with by the Permanent Head.

REFERENCE TO DEPARTMENTS IN FIRST REPORT.

Many suggestions in which the existing practices of Departments could be reviewed and altered with advantage were made in the First Report. These were brought specially under the notice of Departments, and the replies which have been received will be found in Appendix D.

While appreciation must be expressed at the efforts made and the assistance rendered by some Departments in giving effect to suggestions in regard to the re-modelling of current practices with the object of curtailment of work, yet at the same time it must be mentioned that others, instead of being prompt to adopt suggestions when easy means of producing economy and efficiency have been pointed out to them, have either taken no action or else have so approached the matter as to largely negative the good effect that should have been derived. Such resistance and unnecessary delay is not satisfactory.

• MODERN METHODS IN OFFICE-WORK.

Special attention has been paid during the year to the introduction of modern office-processes and the adapting of mechanical office-appliances to the work of Departments, and every opportunity has been taken to suggest the extension of these methods throughout the Service.

The class formed in Wellington last year for teaching the uses of mechanical office-appliances was well attended by typistes in the general Service, by Telephone cadettes, and by female employees in the Government Printing Office. At the conclusion of the course of instruction a competitive efficiency examination was held, for which thirty candidates sat. The result of the examination, the first of its kind to be held in the Dominion, was very satisfactory, as eighteen of the examinees secured a pass, and one a partial pass. All the successful candidates are now employed in the Departments where these appliances are in use; but as the first examination did not produce sufficient qualified machinists to meet all the demands of the Service, a second class was formed early in February of this year, and the course of instruction is in progress. A number of the women attending this class are at present sufficiently advanced to enable their services to be utilized by Departments.