

distinguish savings on this account, and others which are stated in more general terms. There is, however, a record of economies resulting through vacant positions not being required to be filled during the year, the total value of which was £8,000. In addition, indirect economies of quite £3,000 have resulted from a utilization of excess officers for temporary work in other Departments instead of engaging temporary clerks.

As regards the savings estimated in August last, the following is the present position :—

Treasury—		£	
Reorganization of arrangements for imprest advances, and improved methods of accounting—			The new system only came into force on the 1st April last. I again emphasize the necessity for keeping the whole matter of imprest accounts under review by means of inspection of balances and examination on the spot as to conditions requiring imprest.
Annual value of £275,000 at 4 per cent. . .	11,000		
Annual saving of staff in Treasury and other offices by reduction of duplication of accounts, &c.	5,000		
Abolition of bookbinding of Treasury vouchers	800		
Internal Affairs—			
Messengers	1,300		Economy underestimated. The actual saving is found to be £2,580; this has been practically effected.
Saving in reorganization of sub-departments	1,300		This has been effected.
Stamp Department—			
Saving by use of machines for stamping . .	560		This has been effected.
Land and Deeds—			
Saving by use of typewriters for recording . .	2,000		This has been only partly effected, but the economy is quite practicable.
Saving by improved arrangements for draughting-work	500		This has not yet been effected.
Saving by introduction of new system of records, all Departments	1,600		This economy was underestimated by £500.
Registration of births, deaths, and marriages, and electoral: Saving by placing work in charge of Government officers		1,500	Partially effected. It will probably be a further one to two years before the change is complete.
Official Assignee, Christchurch: Work to be performed by Deputy Public Trustee . .		300	These have been effected.
Customs: Amalgamation, &c.	600		
Government Life Insurance: Amalgamation with Post-office at Oamaru	200		
Public Health: Amalgamation of Bacteriological Laboratory with Wellington Hospital . .	500		
Mines: Position of one Inspector to lapse on retirement	365		
Public Service Superannuation: Amalgamation of positions	300		
Tourist Department: Amalgamation of positions	315		
Improved methods of performing work—			
Land and income tax			£15,800 is reported as the economy partly effected or commenced, as per reports from Departments in Appendix H, &c.
State-guaranteed advances			
Customs Department			
Lands and Survey			
Valuation Department			
Public Trust Office			
Public Works Department			
Machinery Department			
Department of Agriculture, &c.	5,000		Advice is being awaited from the Board of Agriculture.

The unseen economies of the year resulting from the better disposition of the staff wherever this could be arranged were considerable, but it is difficult to allot a definite amount, owing to the fact that the Service must continue to expand rapidly so long as the revenue continues to increase. Under some headings the additional cost of collecting additional revenue is high.

The economies likely to result from the amalgamation of Departments, as is proposed elsewhere, cannot be estimated exactly. There is no doubt, however, that they will be considerable in the near future, if not at once.