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was centred in his Department, and has resulted in a substantial saving. A further reference to this scheme will be found on page 37 of the report. This and the

following are regarded as the two best suggestions of the year.

Mr. A. G. Clarke, Post and Telegraph Department, Auckland, suggested, in connection with quarterly and annual balances in the Post Office Savings-banks, a simpler system than that in force to deal with the volume of work now necessary, yet at the same time retaining an adequate record and check. Mr. Clarke suggested that a quarterly and annual balance should be arrived at by using the balances at credit as shown by the ledger-cards. If, for example, the total balance at credit of the Auckland District on the 31st December was £3,000,000, a quarterly balance would be arrived at by adding to this sum the total deposits and interest on closed accounts for the quarter, and deducting from it the total amount of withdrawals. If this total agreed with the total of balances shown on the ledger-cards (arrived at by the use of an adding and listing machine) it would prove that the deposits and withdrawals were in accord with the period summaries, which is really the object aimed at in balancing quarterly. Mr. Clarke pointed out that the advantages to be gained by the adoption of this system are simplification, by which the natural and certain increase of this class of savings-bank work will be dealt with by machines, and not by increase of staff; the same objects that the present system aims at are provided for, while the extended balance shown at credit on the cards will be proved at the end of each quarter—each section of accounts and ledger-cards will balance automatically; errors will be easily determined; and the long and wearisome process of calling and, almost invariably, recalling of the slips against the summaries entirely eliminated. This system of quarterly and yearly balancing has been in use for the last two years by the Auckland Savings-bank, with unqualified success.

It was felt by the Department that the change proposed was of too important and radical a nature to make without a practical demonstration extending over a period of at least one complete quarter and an annual balance, and for this purpose one of the smaller offices was suggested. As it was desirable that the scheme should be brought into effective general use at the earliest possible date should the trial demonstrate its success, arrangements were made forthwith for Mr. Clarke to take charge of the Thames Money-order and Savings-bank Office, and have control of the experiment. Mr. Clarke accordingly proceeded to the Thames office for this purpose, taking with him an expert machinist who had been trained in the first class held in the Public Service Commissioner's office. The experiment proved an entire success. The machine throughout did good work, and demonstrated beyond doubt that in the hands of a careful efficient operator this class of business could be dealt with by mechanical process just as accurately as and far more expeditiously than by the ordinary clerk. One machine will do the work of two officers, where supplied with material suitable to its requirements. As the result of the trial at the Thames was satisfactory, arrangements have been made to put the scheme into operation at Auckland to see whether it can be applied with equal success at a central office, with a view to its ultimate adoption throughout the

Mr. F. D. Andrews, of the Post and Telegraph Department, Wellington, suggested a printed form of envelope for intercommunication between Government Departments in Wellington, which saves considerable time in the despatch of corre-

Mr. F. W. Clayton, Valuation Department, Wellington, suggested the use by the Valuation Department of a rubber stamp for the lettering and figuring required to be done on the maps of the Department—which work has hitherto been done by hand—and an extension of the use of the sun-print apparatus for copying in

connection with the map-work.

Mr. A. C. Philpott, Department of Agriculture, Industries, and Commerce. Napier, brought under the notice of the Department a new system of registration of live-stock brands and ear-marks. After very careful examination and inquiry it was decided that the system of brands and ear-marks submitted by Mr. Philpott possessed distinctive features which renders it superior to the system at present in operation, and at the suggestion of the Commissioner arrangements have been