

preparation of all dissections of receipts, taking out of arrears and revenue returns, and (when advantageous) the preparation of all other returns and statements by means of the two machines. (d.) By the adoption of a certified copy of each provisional title as the Crown Grant Draughtsman's record, in place of the manuscript record-book at present in use.

Amalgamation of Accounts.—In compliance with instructions from the Public Service Commissioner, the position of Accountant in each local Land Office was amalgamated with that of the Receiver of Land Revenue. This arrangement took effect as from 1st November last. Briefly stated, the saving effected is summarized as follows: Auckland—Salaries, two officers, £455; Wellington—Salary, one officer, £200; Hokitika—Salary, cadet, £50; Christchurch—Salary, one officer, £260; Dunedin—Salary, one officer, £200: total, £1,165. In addition to this amount, the services of several other officers have been utilized in other directions, the value of which I estimate at £750 per annum, or a total of £1,915.

[NOTE.—The following extract is from a report by an officer of the Lands and Survey Department who was deputed by the Commissioner to inspect the work in the offices of the Receivers of Land Revenue, with a view to providing a more efficient and economical system than that in use. This report was submitted to the Permanent Head for consideration, and he reports that he is not yet in a position to confirm the estimated saving of £1,700 as likely to be brought about by the introduction of machine processes.]

As compared with former methods, the introduction of the multiple system by machine process and other labour-saving devices in connection with Land Revenue Accounts provides for a more efficient and simple system in (1) collecting, (2) accounting, (3) providing arrears returns readily, (4) using half-yearly assembled figures in cash returns and journal for purposes of balancing, (5) eliminating unnecessary labour.

Collection of Revenue.—(a.) Advantages gained are in the preparation of rent-notices, receipts (in duplicate), and journal by compound carbon process, the receipts to be filed in a cabinet in tenure-series order pending payment.

Accounting.—(b.) Reduction gained by—(1) Dispensing with elaboration in cash-books and by preparing the copies (carbon process) simultaneously with the original (loose-leaf system); (2) dropping detailed Local Bodies' Cash-book and using totals only; (3) the preparation of the Card Ledger Deposit Account simultaneously with the preparation of receipt; (4) bringing the analysis of cash credits and returns into line with departmental and Treasury requirements.

Arrears.—(c.) Labour is saved in preparation of detailed list of quarterly arrears by using outer columns in overdue-rents journal.

Ledger Balance.—(d.) This is simplified by use of half-yearly totals taken from the tabulated journal and adjustment account, and also the Cash Returns Journal. This method dispenses with the elaborate journal entries and weekly postings from cash-books hitherto required.

The multiple scheme, where introduced, provides for greater efficiency in working-methods; duplication and elaboration is avoided; the business can be handled more readily and satisfactorily, and the younger members of the Service are showing considerable keenness in the introduction of methods which place their work on a more satisfactory basis.

Over and above economy gained by the amalgamation of the accounts-work (expenditure) with the Receiver's duties, the economy which should be realized upon the installation of the complete system, including suitable exchange of officers, should be £1,700, arrived at as follows: Auckland, £400 (including two officers, one transferred to Head Office and one resigning); Napier, £200; New Plymouth, £150; Wellington, £140; Nelson, £120; Blenheim, nil (overtime cut out); Christchurch, nil (overtime cut out); Dunedin, £370; Invercargill, £100; Hokitika, £200: total, £1,700.

INSPECTION OF MACHINERY DEPARTMENT.

The savings in connection with the use of boiler and machinery notices, which is the only work apart from correspondence for which mechanical office-appliances, including typewriters, have been used, are approximately as follows:—

One officer retired, £260; one officer transferred, £135; one officer transferred, £120—£515, less typiste employed, £72: total, £443.

MARINE DEPARTMENT.

An adding non-listing machine was purchased for the Head Office on the 8th June, 1912, and is used for taking the totals of expenditure in the ledger, and for any other additions required. The economy effected is not very great, as the machine is not frequently in use.

In the Meteorological Office two cyclostyle machines and an adding non-listing machine are installed. The former are used for preparing weather reports and forecasts, and the latter for the preparation of statistics, and its installation has given a much more complete check on the office statistics and a wider scope and more facilities for their investigation.

MINES DEPARTMENT.

In the State Coal-depot at Wellington a cash-register, constructed to meet the special requirements of the depot's business, has been introduced, and has undoubtedly effected a considerable saving of time in the recording of transactions, has increased the efficiency of the staff, and has decreased expenditure in certain directions.

The advantages may be briefly summarized as follows: In the office the Receiver's Cash-book can now be entered up in complete summary form in less than forty minutes daily. Formerly this took on an average five hours per day, and during the busy season it necessitated frequent night-work to get out summaries, &c. The transactions put through on a very busy day last