

Re registration of shops and factories: In respect to the suggested adoption of a card system in order to do away with the present registers, this matter had already been decided upon, and we were waiting for the existing registers to be used up.

As to amounts collected from employers for disbursement to employees, the suggestion of the Committee is that these amounts be paid by the employers direct to their employees, the employers to produce the receipts when required by the Inspector. I may say that this system would not be satisfactory in practice.

The certificates of registration of factories are now being printed in duplicate, so that the carbon process may be used. The existing books were prescribed by the Audit Department.

As to the expenditure-book, it has already been decided that particulars *re* salaries shall be kept on cards during the next financial year. Our present system, however, is not "cumbersome," as it involves very little clerical work.

The general suggestions of this Committee relative to overlapping between the Treasury and other Departments are, we consider, in the right direction.

Our method of keeping departmental accounts has been rendered necessary, firstly, by the requirements of the Treasury, and, secondly, by their method of keeping the accounts of the several Departments. I may say that some three years ago we took the opportunity of replying to a memo. from the Auditor-General inviting suggestions for improvement in the method of keeping accounts. These suggestions were duly forwarded, but were not adopted, and the books have been kept in the same way since.

With respect to proposal of the Treasury as to scheduling vouchers for payment at regular periods (page 64), this idea is an excellent one. The Department is awaiting the introduction of new methods, and we are glad to learn that they are likely to be introduced before the next financial year. We hope that as a result the work of the accounts will be lessened, as at present the staff is unable to cope with the work.

LAND AND INCOME TAX DEPARTMENT.

The position of affairs at the time of the Commissioner's visit, referred to in first paragraph of the report, was an unusual one, and was occasioned by the lateness of the Valuation Department's revision of districts and the consequent delay in transmission to this Department of the necessary data for adjusting land-tax assessments. To avoid any risk of jeopardizing the collection of land-tax, all hands were put on to work which usually has been done by juniors and cadets.

The preparation of land-tax and income-tax accounts and also tax-registers has been greatly simplified by the introduction of the multiple and machine processes, and a considerable annual saving will be effected thereby. The use of the machines in dealing with Post Office cash and the Receiver's cash is also an improvement. A new system of checking mortgages owing by and owing to taxpayers was introduced during the past year, and has given good results both in saving of time and cost of labour.

Other matters in regard to the simplifying of work and the avoidance of unnecessary labour are now in hand, and it is hoped that considerable economy, with greater efficiency, will be the result of the changes.

DEPARTMENT OF LANDS AND SURVEY.

1. (p. 30.) *Inspection of District Offices.*—As the Sub-Inspector of the Public Service Commissioner's staff, together with other officers, has been examining several of the offices, no additional inspection has been made by the departmental officers at present, but during the coming year it is proposed to establish a permanent scheme for the periodical inspection of each district office comprised in the Department.

2. (p. 30.) *Conference of Officers.*—It was proposed to hold a conference of Chief Clerks early in March, but this conference has not yet been approved, and consequently has not been held. The conference will do a lot of good in standardizing methods, forms, returns, &c., and I anticipate much good will follow by the result of such conference.

Compendium of Instructions: This will be prepared after the conference; in the meantime the current departmental instructions are being revised.

3. (p. 30.) *Supervising the Clerical Branch.*—The suggestion of the Public Service Commissioner has been given effect to, and the Chief Clerk of each office now has complete supervision over the whole of the members of the Clerical Branch, including the Receiver of Land Revenue and Accounts Clerks. This is for the purpose of discipline, advice, and interchange of officers; but as the Receiver of Land Revenue has important statutory functions to perform which occupy his full time, he is not interfered with in any respect in regard to such matters, but every endeavour is made to see that he has adequate assistance to perform his duties satisfactorily. The accounts and revenue sections are now completely amalgamated.

4. (p. 30.) *Machine Processes, &c.*—A multiple scheme for collection of land-revenue accounts was introduced on trial into the Auckland and Wellington offices for the preparation of the half-yearly rent-notice and other work of accounting for revenue collected. The introduction of machines for this class of work has proved highly satisfactory, and it is intended at an early date to introduce it into the other district offices.

5. (p. 30.) *Consequential Economy.*—The accounts and revenue sections were amalgamated as from the 1st November last, and this amalgamation, together with the introduction of machines for preparation of revenue accounts referred to in paragraph 4, has made the services of nine officers available for other work (salaries, £1,951), three of whom (salaries, £745) have been, by direction of the Public Service Commissioner, performing duty for other Departments.