28. Rough Cash Balances .- A special form has been printed, and will be completed by machine process.

29. Two adding and listing machines, No. 17 Duplex unlimited split electric carbon 18-in.

30. Owing to the increased use of the various machines, additional typists will be required, and application will be made accordingly.

A recommendation will be made, immediately the results of the recent examination are

known, to have a specially trained and skilled operator put in charge of the machine-work.

The Instructor of Office Appliances has conferred several times with the Secretary and Accountant regarding the economies that have recently been effected in the office by the greater use of the machines, and I am indebted to the Commissioner for so readily placing her valuable experience at the disposal of the office.

PUBLIC WORKS DEPARTMENT.

The reply of this Department is considered unsatisfactory. The matter is still the subject of correspondence.

STAMP DEPARTMENT AND LAND AND DEEDS DEPARTMENT.

1. The Annual License Registers have been discarded, and in lieu thereof a card system has been introduced. This system has been extended to all companies registered throughout the Dominion, thus eliminating the General Register of Companies. The card system has also been introduced into the district offices, supplanting the Registers and Minute-books of the Assistant Registrars of Companies.

2. Copies of Cash-book, Audit Returns, and Returns of Revenue are now prepared per medium of carbon-copy process. This process has also been applied to requisitions for adhesive

stamps, thus saving the making of duplicate copies and invoices.

3. The suggestion in regard to staff records has been adopted.

4. The matter of better accommodation for the Stamp Office, Auckland, is engaging the attention of the Board of Control.

5. New stamp-dies (King George issue) are being prepared.
6. During the year three additional book-typewriters have been installed, thus relieving the cost of contract work. Further machines will be installed when accommodation will permit.

7. A card system for the Nominal Index is in course of preparation.
8. The matter of office-accommodation for the Land Transfer Office, Auckland, is receiving the attention of the Board of Control.

With regard to the report itself, so far as it concerns this Department, mention is made therein that "many of the methods are out of date." This refers to impressed stamps, which the report states "have in some mysterious way survived." The report then goes on to suggest a means of doing away with the impressing of stamps on cheques, receipts, &c. This suggestion has not been acted on, for the reason that it is not a departmental but a statutory requirement. It is a matter of policy, and it is for the Legislature to say if the Stamp Act, under which the duty is imposed, is to be repealed. Frankly, I may say that as administrative head of a revenue Department, I cannot conceive that the suggestion, if acted upon, would result otherwise than

in a loss to the revenue which would far outweigh any small saving effected.

As regards the introduction of the automatic stamping-machines, they have certainly not been as effective as was expected. [The Stamp Department is misinformed. The Government Printer, who does the work, states that the machines are doing their work well, at a large saving

in cost of staff over the method of stamping by hand.]

I quite recognize that your circular does not call for any general comment on the report from me, but in justice to my Department I would crave permission to point out briefly the grave injustice to the Stamp Department that has been conveyed to the public by the fact that the Public Service Commissioner has confined his remarks almost exclusively to the comparatively unimportant mechanical branch of the work of this office, whereas the all-important technical branch, from which our main source of revenue is derived—viz., the assessment and collection of duties imposed by, the Stamp Act, Death Duties Act, Companies Act, Building Societies Act, Industrial and Provident Societies Act, Sharebrokers Act, &c.—has not been referred to in the report.

STATE ADVANCES OFFICE.

The suggestions generally made by the Commissioners for the use of improved methods in this Department have been given effect to.

The use of carbon processes and the casting of details by machine process have been adopted

wherever practicable.

The preparatory work in connection with the issue of all instalment notices by the multiple system is well under way, and it is hoped to have the system in full working-order at an early

TOURIST DEPARTMENT.

The Commissioner's report states that there are several ways in which there could be a shortening-up of the present practices in the assembling of details, &c., by the adoption of machine processes, which have been pointed out to me, and are being carried out. An adding-machine has been purchased, and is now in working-order. This, I think, disposes of that point.

The second point raised is that of the duplication of returns by carbon process, which the Commissioner recommends as applicable to other Departments, and this system is still in vogue

in this Department.

Suggestions were made by the Commissioner of means by which the record system of the Department could be improved, and these have been put into operation.