

2. As Heads of Departments and other principal officers have performed increased duties on account of the war, much credit is due to them for such a satisfactory result.

3. With 1,319 officers absent with the Expeditionary Forces the time has not been opportune for readjustments of staff, and important reforms have been temporarily arrested. In addition to the absence of these officers the natural wastage of the staff owing to deaths, retirements, and resignations has had to be contended with. The number of officers with the Expeditionary Forces represents approximately 45 per cent. of the total number of single men of military age in the Public Service.

4. Every encouragement has been given to officers desiring to volunteer, and so far as the Commissioners are aware no officer willing to join the Expeditionary Forces has been prevented from doing so. In order that officers on military service shall not be prejudiced by appointments during their absence it has been decided to consider them as applicants for any vacancy in their own Department which would be promotion for them.

ROLL OF HONOUR.

5. The two great divisions of the Service—the officers of the Post and Telegraph Department and of Departments other than the Post and Telegraph—have to mourn the loss of exactly the same number of their fellow-officers, namely, thirty-four from each division.

6. The names of the officers who have given their lives to their country are printed at the beginning of the List of Officers employed on the 31st March, 1916. No doubt a more permanent memorial will be a matter for favourable consideration later on.

WORK OF THE COMMISSIONERS.

7. In the Third Report it was stated that, owing to the unusual and unexpected work arising out of the war, for which no Department had the necessary machinery, the Government was offered such assistance as the Commissioners could afford. The services of Mr. Triggs, Assistant Commissioner, have been utilized for the continuance of the work mentioned last year, in addition to which the following duties have been added: The general direction of the business arrangements arising from the requisitioning of the Imperial Government for the supply of 15,000 tons of cheese; the work of requisitioning on behalf of the Imperial Government the total output of scheelite of the Dominion; and also undertaking generally the management of the operations being carried out under the provisions of the Kauri-gum Industry Act, 1914.

8. The three interests referred to above are attached to the Imperial Government Supply Department.

9. Mr. Thomson, Assistant Commissioner, acted as a member of the Enemy Aliens Commission from June to October, 1915, and also as a Royal Commissioner in the matter of a military appointment.

10. An inspection of the Education Department, referred to elsewhere, was completed during the year, and an inspection of the offices of several Departments in Dunedin and Auckland has been made.

ACCOUNT-KEEPING.

11. Under a similar heading to the above, reference was made in the last report to matters which appeared to require attention, but so far, owing in some measure to the absence of the Inspector of Departmental Accounts and the Assistant Inspector with the Expeditionary Forces, progress is not evident.

12. The Commissioners have again to bring under special notice that there is no proper arrangement under which the Treasury assumes control, not only of the accounts of the Dominion, but of the method of keeping accounts. It has been found that there is so much doubt as to the functions of the Audit and Treasury Departments and the Department particularly concerned that no one of the three appears to regard itself as responsible for the method of account-keeping. This was particularly referred to last year.