but should form no part of the Treasury staff. For such period as may be decided they should be kept under the "eye" of the Treasury, and should undergo a complete training in the routine and higher work of accountancy and finance generally. When they have qualified they should be available for transfer to Departments to fill vacancies that may arise in the accounting staffs.

19. As opportunity presents itself officers who are engaged on accounts work in other Departments should be temporarily transferred to the Treasury to undergo

training.

Modern Methods, Multiple Schemes, and Compound Processes.

20. The economies which resulted from the introduction of mechanical appliances and modern methods in Departments during the past three years have been continued.

21. During the year the expert officer who was charged with the immediate details of the application of the mechanical appliances to departmental work resigned from the Public Service and the extension of the work has been brought to a standstill. Applications have been invited for a successor, but difficulty is being experienced in obtaining a suitable officer.

22. An indication of the importance of the introduction of improved methods can be seen from the results which have already been obtained. The following

Departments have reported economies to the following extent:—

	O	Per Annum.
Lands and Survey Department	 	 6,100
Land and Income-tax Department	 	 5 , 3 00
State Advances Department	 	 1, 33 0
Valuation Department	 	 700*
Public Trust Department	 	 1,000
Marine and Machinery Department	 	 1,200
$\operatorname{Total}\ldots$	 	 £15,630

*£1,000 in normal times.

- 23. There are contingent economies which cannot be definitely specified, but which have exercised an important influence on the work of many Departments, and which if ascertained would bring the economies actually realized to well over £20,000 per annum. As an example, one Permanent Head in reporting on the introduction of improved methods in his office states, "The multiple system of dealing with the accounts of this Department continues to work smoothly. Without that, and the abolition of certain work we considered superfluous, we should have been unable to collect the revenue which we have done during the financial year." Another Permanent Head states, "The adoption of the new system has materially assisted the Department. There has been a considerable saving in cost, and the work has been performed by a smaller staff than would have been possible under the old scheme."
- 24. Whilst much has already been done, the Commissioners recognize that only the fringe of possibilities in this direction has been touched, and there are still many ways for the extension of improved methods which will result in greater efficiency in Departments and at the same time secure considerable economy.

SPECIAL REPORT AT INSTANCE OF GOVERNMENT.

- 25. At the request of Government a special report was made on the 9th December last. The report, besides summarizing recommendations made in the first three reports of the Public Service Commissioner, invited attention to matters which appeared to require consideration. Among these were the expansion of the Service by the creation of new positions, the continued increase in the expenditure on travelling by departmental officers, and the establishment of a central store common to all Departments.
- 26. On the outbreak of war the Commissioners suggested to Government that the matter of expansion of the Service by the creation of new positions should receive