

exercise important functions in regard to land and stock in addition to the powers conferred on trustees incorporated under the War Funds Act itself.

The reluctance to satisfy the requirements of the Act which was so pronounced, and to which I called attention in last year's report, no longer exists except as regards the twenty-six societies above referred to. Those who previously objected to the supervision imposed by legislation have since realized that the protection afforded to genuine patriotic effort and the elimination of loosely conducted organizations have more than compensated them for the slight extra labour entailed by the preparation of the simple returns and statements required by the regulations. The regulations made under the Act were gazetted in May, 1916, and circulated in June. They set out very fully the obligations and duties of Patriotic Societies, and prescribe the forms to be used and the periodical returns required in connection with the administration of the Act.

As the outcome of numerous inquiries upon matters connected with the administration of the Act, small handbooks were issued in June and October last containing information for the guidance of those controlling patriotic funds. These have proved very useful, and have saved a large amount of correspondence.

The experience of the nine months during which the regulations have been in force shows that only a few minor alterations or amendments thereto will be called for. A large amount of secretarial work and accounting is voluntarily performed by the officers of the various Patriotic Societies, and this is now being done in such a satisfactory manner that the question of eliminating the monthly returns now in use and slightly remodelling the quarterly returns may be considered. In my various official visits it has been impressed upon me that some such step would be highly appreciated by those called upon to make returns, and I do not anticipate that any difficulty would arise if quarterly statements were substituted throughout.

All the returns upon receipt at this office are examined and compared with those for previous periods, and the particulars of transactions recorded in the office registers. Where any discrepancy is apparent or further information is required in regard to any particular item or items the officer of the society concerned is immediately written to for an explanation. Where it appears from the manner of filling in the return that the officer concerned does not have a complete understanding of what is required, clear and explicit instructions as to the filling-in of the returns are forwarded to him or her. In many instances the return is corrected by the office, and a copy of the corrected return is forwarded to the treasurer as a specimen for future guidance. Every assistance is given to those who may be in doubt, and many letters have been received acknowledging the help tendered.

I have great pleasure in testifying to the work of the numerous women secretaries and treasurers. Their returns and statements are rarely overdue, and, as a rule, are carefully and neatly written up.

I would here call attention to a practice of Patriotic Societies which causes considerable confusion, and tends to unduly inflate the various patriotic funds in many parts of the Dominion—that is, the custom of passing funds from society to society and accounting for the same amount collected over and over again. For instance, a sum of £4,000 was raised in one district for Navy relief: this, instead of being remitted by the committee who were authorized to collect it, was paid into the funds of a Provincial Association. The Provincial Association includes this £4,000 in the amount collected by them for general purposes, and shows a similar amount as disbursed for Navy Relief Fund. Were the individual transactions not carefully scrutinized by the office this £4,000 might easily be distorted to £8,000. In another case, where a children's effort to raise funds for Belgian relief required a lift, some moneys already held for Belgian relief by a certain committee were paid as a subscription to the children's fund, and shown in their accounts as an amount originally collected by them. I could quote many examples of such transactions, but the above will suffice to show the confusion that may be caused in statistical returns by such practices.

The various societies have now been asked to furnish a special return covering their transactions from the date of establishment to the 31st March, 1917. In this return the income of each society is dissected into amounts originally received and those indirectly received, and similarly the outgo is also given in such detail as to disclose any transfers to other societies such as those above referred to. It was with some reluctance that the labour of the preparation of this return was imposed upon societies, but without the details asked for therein it was impossible to arrive at sufficiently accurate data upon which to build up a clear statement of the amounts contributed for patriotic and relief purposes. In many cases the figures supplied in this return show considerable differences from those compiled in this office from the usual monthly and quarterly statements. These differences can generally be traced back to the earlier periodical statements, and evidently arose from misconception as to what should be stated therein. Now that a clearer understanding of official requirements has been arrived at, and a careful scrutiny of returns has been instituted, it is not at all likely that the necessity for such a demand upon secretaries and treasurers of societies will again arise. These returns are now coming to hand, and I wish to express my appreciation of the manner in which the demand for this information has been received. When the whole of the returns are to hand I hope to be able to set out the development and present position of the patriotic funds throughout the Dominion, and by a slight alteration to the suggested quarterly return this information should be kept up to date without difficulty.

NEW ZEALAND PATRIOTIC SOCIETIES' ADVISORY BOARD.

Early in the financial year an Advisory Board consisting of thirteen members was elected by the leading Patriotic Societies throughout the Dominion.

The Advisory Board has no official connection with the War Funds Office, its functions being principally to advise the societies represented on matters of mutual interest. The services of members and officers are given voluntarily, a small levy being made on the various funds for general expenses. Undoubtedly the work undertaken by the Board has shown the necessity for the existence of such a body. The meetings are held monthly in Wellington.