H.—38.

Meat.—The records in connection with the purchase of meat on behalf of the Imperial Government are in a satisfactory state. All particulars in respect of shipments have been advised to the Imperial Government. The work arising in connection with these accounts has been particularly heavy, but no undue

delay has occurred in making payments.

Cheese.—Difficulty has been experienced in connection with payments for cheese by reason of the state in which the documents are submitted to the Department. In many cases the grade-notes and specifications have not been received with the relative bills of lading, and their omission has necessitated reference to the Graders and the dairy factories concerned. In other cases grade-notes and specifications have not agreed with the entries in the bills of lading, and further delay has been occasioned in reconciling them. Despite these difficulties, however, no undue delay has occurred in making payments, and the accounts are in a quite satisfactory condition. The work in connection with this section of the Department has been particularly heavy.

Scheelite.—The account sales in respect of steamers for which completed statements have been received from London have been furnished to the consignors concerned, together with cheques in payment of the balance due on those

shipments.

Wool.—The main clip has now been valued, and the work in connection with the accounts for greasy wool presents little trouble, and is in a very forward state. All valuations conducted prior to the intervention of the Easter holidays have been paid for, and as payments are made on the fourteenth day after valuation very few documents are at present being received from brokers. A reduction in the work has afforded an opportunity of bringing all the accounts in this connection completely up to date.

Scoured Wool.—The accounts in connection with the payment of wool-scourers' charges for treatment of wool on behalf of the Imperial Government are well in hand, and although the manner in which documents are submitted has been anything but satisfactory, as little delay as possible is incurred in their being checked, and payment is usually made within the specified period of fourteen days. In some cases the documents have been so incomplete that there has been no option but to return them for correction, and in such cases a delay in payment of the amount due is altogether unavoidable.

Sheep-skins.—Little difficulty is being experienced in connection with the accounts kept to record the transactions under this heading, and payments are promptly met on the dates on which they fall due. The valuation certificates are still being received through the Requisitions Committee, and it is satisfactory to note that considerable improvement has been effected by the valuers

themselves in the manner in which these certificates are prepared.

Slipe Wool.—Authority has been obtained from the Hon. the Minister in charge of the Department for the payment of the 75-per-cent. advance on slipe wool due in terms of the arrangement now being concluded with freezing companies, and claims for this advance are being freely received from freezing companies throughout the Dominion. Advances on upwards of 17,000 bales have now been made out of a total of approximately 30,000 bales held in store, and invoices are to hand for an additional 5,000 bales and are receiving attention. It is not yet quite clear in what form the accounts will be received from London in respect of final valuations of freezing companies' slipe wool, and until this point has been satisfactorily settled no attempt has been made at devising a system of accounts, but simply a record of cash payments is at present maintained.

Hides.—The payments in connection with the purchase of hides are being effected, and while the same difficulty mentioned in connection with sheep-skins is experienced—namely, the discrepancies occurring between the invoices submitted by brokers and the valuation certificates forwarded by the valuers—little trouble is otherwise experienced. Payments for hides are made on the fourteenth day after the contract of purchase has been effected, and, as the Gazette notice fixes the date of the contract as that on which