

assistance afforded have been received. The various negotiations in connection with the New Zealand Military Hospital at Walton-on-Thames have also entailed a large amount of work, and the establishment of Peel House and other hostels for soldiers made demands on the time of the staff.

The pressure on the staff of the branch during the past year has been extremely heavy, necessitating continual calls upon their time far beyond the official working-hours.

ACCOUNTS BRANCH.

COVERING FINANCE SECTION; INSURANCE (MARINE, FIRE, LIFE) SECTION; INTERSTATE ESTATES SECTION; PENSIONS AND REMITTANCES SECTION; ALLOTMENTS SECTION; TRANSPORTS SECTION; INDENT SECTION (since June, 1916, transferred to separate branch of INDENTS AND SHIPPING but briefly referred to in this report).

Following is a brief summary of the work of the Accounts Branch with its allied sections for the year 1916. In order to preserve as far as possible the continuity of useful information, details, and figures furnished in the reports up to 1913, occasional references and particulars are made to the years 1914 and 1915, for which years, owing to the general dislocation and great pressure caused by the war, reports have not, as hitherto, been furnished.

The primary function of the Accountant's Branch of the High Commissioner's Department—viz., the checking and payment of accounts, the receipt of moneys, and the rendering of periodical statements of accounts to the Government—is in actual practice very much exceeded. In the early days of the Department it was found convenient and necessary to combine other duties with those of accounts: hence the branch undertook in addition thereto—

- (1.) The execution of indents received from various Government Departments, local bodies, and others in New Zealand;
- (2.) Effected marine insurances thereon;
- (3.) Transacted life-insurance matters for the Government Life Insurance Department;
- (4.) Acted for the Public Trustee in connection with intestate estates, payments, &c.; and
- (5.) Carried out the detail work of finance.

The comparatively small proportion of each of these items in those days enabled the Accountant and his assistants to perform the various duties with reasonable ease. Conditions are far different now. Not only has the ordinary accounts work of the Department increased enormously (for instance, Foreign Imprest Account vouchers in 1916 numbered 14,613, representing £4,703,524, as against 1,626 in 1886, representing £277,623), but, owing to the rapid growth of the Dominion and the necessity of using the High Commissioner's Department to a greater extent, the work of nearly all sections of the Office has expanded in a remarkable degree, the war conditions greatly emphasizing this.

So far as the Accounts Branch is concerned, the pressure has been so great as to render it desirable and necessary to consider a division of the work. This, in fact, has already been commenced by making the Indents, combined with Shipping, into a separate section in June, 1916, whereby the Accountant is relieved of the responsibility for the ordinary work of that section.

The work of the branch is briefly sketched herein under three headings—viz., (1) Regular work, (2) Special work, (3) War work—as this will show with facility to what a great extent the ordinary work of the branch (which has not lessened to any appreciable extent by war conditions) has been augmented by war work.

REGULAR WORK OF BRANCH.

The regular subjects dealt with by the Accountant and his staff comprise the following:—

1. *The preparation of the departmental accounts*, which are rendered every fortnight to the Governments, viz.:—

- (a.) *The Public Account*, covering the receipt and payments of public moneys here, and the disposal to best advantage when investment of balances is necessary. This account involves dealing with very large sums of money, amounting to many millions in each year. During 1916, including deposits matured and in some cases reinvested, £18,682,395 was credited to the Public Account, whilst payments during the same period amounted to £17,893,835.
- (b.) *The Foreign Imprest Account*, covering all the ordinary payments made by the Department in respect to supplies of goods, freights, insurances, allowances, pensions, interest, &c. These accounts entail a very large amount of careful detail work. The following will serve to illustrate how this work has increased during the past thirty years:—

1886—Total vouchers 1,626, representing £277,633.
 1895—Total vouchers 1,772, representing £206,579.
 1905—Total vouchers 4,158, representing £1,221,922.
 1915—Total vouchers 13,739, representing £3,623,522.
 1916—Total vouchers 14,613, representing £4,703,524.

The actual payments, however, far exceed the number of vouchers, many of the latter covering several separate payments.

- (c.) *The Statement of Receipts*, covering all amounts received by the Department for insurance premiums, passage moneys and deposits, and a great number of sundry amounts for various purposes. The number of amounts received in this way during 1916 totalled to 2,919, representing £848,070.

In addition to the above a very large number of amounts are received for special purposes, as comforts, prisoners of war, war distress, &c., and these are dealt with in separate accounts.