The collective knowledge and experience of the Committee render it a most valuable advisory and consultative body on matters of unusual complexity or difficulty relating to accounts.

Questions of importance dealt with during the year include,—

(*a.*) Consideration of all accounting matters in estates of a complex or involved nature.

(*b.*) Consideration of general methods of Office accounting.

(*c.*) Introduction and application of advanced methods in the preparation of administration accounts.

(*d.*) Allocation of Office expenditure.

(*e.*) Design of accounting books and forms.

(*f.*) Preparation of standard index for machine-posted ledgers.

(*g.*) Fixing amounts to be debited for depreciation of Office premises, plant, and equipment.

(*h.*) Consideration of estate overdrafts.

It is indicative of the zeal and enthusiasm of the accounting officers that the considerable volume of work involved has, owing to the exigencies of the Department's business, been performed entirely in the officers' own time. The Board, while fully appreciating this sacrifice, desires to remove the necessity for it at the earliest opportunity.

It is interesting to place on record the impression made by the work of the Committee upon Mr. J. S. Barton, S.M., during his examination of the Office system. Mr. Barton says,—

All the members of the staff whom I interviewed seemed to take an exceptional interest not only in their own work, but in the work of the Office as a whole, and there was an excellent spirit shown in the attitude and bearing of these men toward the work of the Office. Members of the accounting staff meet frequently in a conference-room to discuss matters relating to their branch of the work of the Office, and all whom I interviewed spoke highly of the value of these meetings and of the discussions they provoke. The success of these conferences, the excellent spirit to which I have referred, and the interest manifested in suggestions for the improvement of the accounting system seem to me to be the fruits of a wise policy in directing the staff and securing its co-operation in the service of the Department.

Collection of Rents and Interest.—An important change has been made in the method of checking the collection of rent and interest by Branch officers.

Hitherto it has been the custom for registers to be kept both at the Head Office and at District Offices.

As the registers kept in the Head Office merely repeated the information which was furnished by District Officers the system involved an unnecessary duplication of work.

From the 1st April, 1919, the rent and interest registers will be kept at the District Offices only. The duplicate registers hitherto kept in the Head Office will be discontinued, and the officers who have been engaged on the work will be trained in the work of preparing statements of accounts.

The registers will be reviewed by the District Managers at regular intervals, and reports be furnished periodically to the Head Office showing the amounts outstanding, and necessary directions will be given as to the action to be taken.

Mechanical Appliances.—Further opportunity has been taken during the year to introduce improved mechanical appliances to assist in the work of the Office.

Two divisions of the ledgers in the Head Office are now being dealt with by the ledger-posting machines, and arrangements will shortly be completed for the extension of the system to the remaining divisions.

Machines have also been made available for the local Offices.

A special machine has been imported from abroad for dealing with recurring claims and vouchers, of which large numbers are prepared at varying intervals throughout the year. The machine has been tested and has proved an unqualified success. It is also proposed to extend the use of the machine by combining its processes with those of another mechanical appliance in use in the Office. This will produce great expedition and economy in certain portions of the work.

The system of posting the cash-book and journal by machine process has been continued throughout the year at the Head Office. Notwithstanding the