

Customs—

1914 (2) ; 1928 (12).

Education—

Positions of Accountant and Assistant Accountant held by qualified accountants. 1914 (—) ; 1928 (5).

Health—

Positions of Accountant and Inspecting Accountant held by qualified accountants. 1914 (—) ; 1928 (5).

Industries and Commerce—

All Advisory and Investigating Accountants are qualified accountants.

Internal Affairs—

1914 (—) ; 1928 (7).

Justice—

1914 (—) ; 1928 (5).

Land and Income Tax—

Commissioner and Deputy Commissioner of Taxes ; all Inspectors and Assistant Inspectors are qualified accountants. 1914 (2) ; 1928 (13).

Lands and Survey—

Accountant, Head Office, and Inspector are qualified. Also several of the Accountants at district offices. 1914 (1) ; 1928 (11).

Marine ; Mental Hospitals ; Mines ; Native ; Native Trust ; Printing and Stationery ; Prisons—

Accountant is qualified.

Public Service Commissioner's Office—

Inspector is qualified accountant.

Public Trust—

All District, Divisional, and Assistant Accountants are qualified. 1914 (4) ; 1928 (77).

Treasury—

Positions of Accountant, Assistant Accountant, Chief Inspector, and Inspector are held by qualified men. 1914 (—) ; 1928 (9).

Railway—

Positions of Chief Accountant, Assistant Chief Accountant, and several Assistant Audit Inspectors are held by qualified officers. 1914 (3) ; 1928 (14).

Post and Telegraph—

Positions of Controller of Savings-banks and Accounts, Assistant Controller of Savings-banks and Accounts, several Supervisors and District Office Accountants are qualified men. 1914 (6) ; 1928 (20).

Now that the financial statements of Departments are framed in accordance with standard accountancy practices and principles, no greater public service could, I suggest, be performed than for a careful review of these accounts to be made by your members. I would suggest that at alternative meetings of this nature the accounts of a particular Department should form the basis of an address by the Accountant of that Department.

There has, and I suppose always will be, a certain amount of criticism directed against the management and the administration of our Departments of State. It is in many respects productive of good results that there is that criticism. To be of any real value, however, it should be founded on accurate knowledge and information ; it should be constructive rather than destructive.

In my opening remarks reference was made to the fact that the real activities and functions of Departments were "not understood." How many people are really interested in the functions and activities of our State Departments ? I venture to suggest that the majority are interested only when they feel that the cost of maintaining it is too great, and it appears to have become a burden on themselves as taxpayers.

There is no gainsaying the fact that the events from 1914 onwards have increased the burden of the taxpayer, by way of increased taxation to meet our interest charges, military pensions, &c. The cost of living has increased and been reflected in the comparative cost of the Civil Service.

The public generally, especially in times of financial stress, are resentful of increased expenditure, almost entirely forgetting the nature and scope of the activities of the business of Government, as reflected in the Civil Service.

A careful review of these activities by means of an analysis and healthy criticism of the departmental statements of accounts would, I feel sure, be in the direction of dissipating much of the existing lack of understanding and sympathy, and, in addition, provide a better knowledge of the scope and activities of the Departments. If this were done, I feel sure that unfavourable comment would be negligible.

AN ORGANIZED CIVIL SERVICE.

From time to time the Commissioners have laid stress on the necessity of having a well-organized, contented Service consisting of members possessing the qualifications necessary for the adequate discharge of their duties. Since the inception of the system of Commissioner control it has been the practice to appoint the best qualified applicants available for appointment, and to give promotion to those best entitled thereto on account of special ability and qualifications. Officers have been encouraged by various means to apply themselves to such courses of study