

of much assistance in providing information regarding stocks available for use, or in estimating future requirements. From this period on some improvement was noticeable, but in respect of bulk stores and depots, it was necessary, before the accounts could be placed on a proper footing, to open up fresh accounts from physical stocktakings, or to pass adjusting vouchers which in ordinary circumstances would not have been accepted.

By 1944 further improvement in the standard of accounting was in evidence, but it was only gradual, and even at the present date not all accounts are in a satisfactory state.

The foregoing prompts the questions—

- (1) What were the causes of the breakdown, and were they remediable?
- (2) Did the Services do all within their power to keep proper accounts?

In view of the many difficulties of staffing, accommodation, and other problems which the Services had to face, the Audit Office believes that some confusion was inevitable. Nevertheless, it is of opinion that the position could have been improved very materially had it been attacked in real earnest. Much of the trouble was caused through bad "paper" work; yet, with the many clerks in the ranks to call upon, the selection of suitable personnel for this class of work should have been possible. Another cause of trouble was the constant changing of office and stores personnel, with a consequent loss of efficiency and sense of responsibility. Often when a man had become proficient in his particular task he was transferred to a new post or new store.

It appeared, too, that not all quartermasters and equipment officers possessed the necessary standard of efficiency or were sufficiently interested in their jobs, but apparently they could not be disgraced except as a result of most formal and lengthy inquiry.

On the subject of interest in the job the following quotation taken from the reply of an Air Force officer of high rank to an Audit report, is illuminating:—

It must be appreciated that no comparison could or should be made between the Air Force records and those of civil Departments. Personnel are enlisted on the basis of war, and cannot be expected to take the same interest in work which has as its foundation waste and destruction, as they would in peacetime work of their own choosing.

A tremendous amount of work was done on stores accounting, and, whatever were the shortcomings noted in connection with it, there may yet remain a reasonable hope that on balance it was worth while. There may also be consolation in the fact that some, if not all, other Empire countries have experienced the same trouble as New Zealand. Some lengthy extracts from overseas audit reports could have been placed in those of this Office and they would have described our own position exactly.