

25. Failing such a schedule, it has to be considered whether a division of the Service into classes—each class with a minimum and maximum salary, the latter attained by annual increments—is the most satisfactory. As regards the first few years of a young man's career, probably nothing better could be devised. At the same time, the present scale is one under which it takes a young man too long to reach a salary on which he can reasonably support a wife, and it is unlikely that the purchasing-power of money will increase for some years to come. The war bonus of £7 10s. to single men and women, and £15 to married men, granted by the Government is not sufficient to make up for the increased cost of living.

26. The position is further complicated at the present time by the fact that the places of public servants who are now serving in the Army are filled by temporary clerks, whose wages are in some cases higher than those of the permanent officers they replace. These wages are not by any means stable, although they are not rising as rapidly at the present moment as before. The anomalous condition therefore exists that, while a temporary clerk can be paid a wage to meet the present conditions, the public servant in the lower clerical grades had his maximum salary fixed by legislation six years ago. It is by no means easy to answer the man—say, in the Post and Telegraph Department—who has nineteen or twenty years' service and who asks why he is not able to draw more than £220 per annum, while wages are so high outside the Service. It is true that on passing certain examinations men in the £220 grade may rise to £230, and two years later to £245, per annum; but many men, from lack of opportunity or family cares, have not succeeded, and are not likely to succeed, in passing the examinations required.

27. The congestion in the Post and Telegraph Department is indicated by the fact that out of 6,965 officers only 314 are receiving more than £5 a week, while 248 are receiving £5 a week, and 6,403 less than that amount. This is unsatisfactory as compared with other Departments.

28. It has nevertheless been possible to make some improvement in the General Division of the Post and Telegraph Department; and the General Division salaries of the rest of the Public Service have been considerably revised, particularly in such Departments as are mainly staffed by General Division officers, such as the Mental Hospitals and Government Printing Office.

ACCOUNT-KEEPING.

29. So much reference has been made by the Commissioners to the necessity for a proper method of account-keeping in Government Departments that it would seem to be unnecessary to refer to the subject again. It cannot be ascertained that much progress has been made, but as the National Efficiency Board has made a recommendation on the matter to Government, it is hoped that the time is approaching when very necessary reforms will be instituted. It is considered that every Department should produce a balance-sheet showing the whole operations of the Department, and making proper allowance for overhead charges. As remarked on a previous occasion, there is, without this, little hope of reasonable economy, or of Government being made aware of the exact position of the accounts of Departments.

30. Notwithstanding the failure to effect reforms, it is satisfactory to learn that the Treasury is insisting on a proper system of accounts in all new Departments. The latest of these is the Wheat-purchase Control.

DEPARTMENT OF AGRICULTURE.

31. This important Department is being reorganized under a Director-General of Agriculture, to which position Dr. C. J. Reakes, formerly in charge of the Live-stock Division of the Department, has been appointed, the position of Secretary lapsing in favour of that of Assistant Director-General. In the First Report (1913) the Commissioners referred to this Department at some length; and, although the reorganization referred to is in its initial stages, it is understood that desirable improvements referred to in the First Report, besides other reforms, are now