

7. *Indents*.—For many years past this work has been done under the direct control of the Accountant and formed a very important section of the work. Indents were regularly received from all Departments of the Dominion, and in the aggregate made a large total, necessitating much care and experience in placing of contracts, often for very large amounts. The materials ordered comprised all classes of goods required by the Railways, Public Works, Telegraph, Marine, Defence, Survey, Printing and Stationery, Lands, and other Government Departments; whilst local bodies and others in New Zealand, with Government approval, made use of the Department for obtaining supplies of important articles such as fire-engines, tugs, steamers, &c. Shipments of pedigree cattle, pigs, sheep, horses, ova, &c., have been made from time to time, besides supplies of birds for acclimatization purposes. These shipments entailed very special work.

Since June last the Indents have been combined with Shipping and constituted a separate branch of the High Commissioner's Department, so that, under this arrangement, beyond occasional consultation upon difficult matters arising, the Accountant's Branch is relieved of all responsibility for detail work in connection with the Indents except payment of accounts for goods, &c. Indents and Shipping are separately reported upon hereinafter.

8. *Special Work*.—In addition to the foregoing it has been the practice in recent years to deal with many special subjects, either independently or in conjunction with other branches of the Department. In this connection the following might be mentioned:—

- (a.) Preparation of annual Office estimates.
- (b.) Annual Office report: For a few years prior to the outbreak of war the collation of general matters with details was undertaken, together with preparation of the report.
- (c.) The confidential financial report of the Department: The draft report has for some years past been prepared. This has been a careful record of all the financial work of the Department, but, owing to its nature, has not been made public.
- (d.) New offices: A considerable part of the work in connection therewith was carried out, including the planning of the interior, arrangements for fittings under contract, removal from old offices, &c.

Many other special subjects have been dealt with from time to time, including matters concerning the staff, such as Public Service Superannuation Fund, classification, &c.

WAR WORK.

There has in recent years been a steadily growing pressure of work, necessitating a good deal of overtime, but the war has greatly increased the subjects dealt with, and since August, 1914, it has been a severe struggle to prevent work getting into arrears, due not only to the increase in matters dealt with, but also in a measure to depletion of the regular staff by enlistment.

The following will give some idea of the war work undertaken. It is not an exhaustive list, as many other matters constantly arise for treatment, but are far too numerous to detail.

9. *Establishment of Pay and Allowances Office*.—This necessitated the detailing of some of the regular Accounts staff for this work, thus throwing upon the remainder the responsibility for the work hitherto performed by the former. For some considerable time the work was carried out solely by the Accounts Branch, assisted by temporary clerks. Eventually the Expeditionary Force took over the Pay Office from the 1st March, 1916.

The amount of detail work was very great. The Pay Office was almost constantly thronged with soldiers drawing pay and allowances, and it is estimated that over 18,000 payments, representing £118,000, were made whilst under the charge of the Accounts officers. In addition, the correspondence was very heavy indeed, and averaged for some months the despatch of over a hundred letters per day, whilst payments of all descriptions, such as railway warrants, hospital claims, &c., were responsible for much detail work.

10. *Expeditionary Force Allotments and Separation Allowances*.—This has developed into quite a big work, and is carried on with assistance from several temporary clerks. A special register was originally kept, but the card system has since been introduced. Great numbers of allotments and allowances are paid by special arrangements with the General Post Office, and, as an instance of the growth, 3,200 payments were so made in January, 1916, and for the month of December they had increased to 6,170. Others are paid by this Department monthly by cheque, and in December totalled approximately one hundred and fifty. Alterations and additions are frequently occurring, and the correspondence entailed has been and is very heavy indeed. The daily correspondence averaged about seventy during 1916. There are now 2,289 allotments on the London Register.

11. *Remittances for Men*.—Special arrangements for receipt of deposits payable to men of the Expeditionary Force have been made with the banks. A considerable number of cables have been despatched at the request and cost of the men. The detail work involved is very considerable in connection with these remittances. Men are constantly arriving at these offices on furlough to obtain advances from expected remittances, and many thousands of pounds have been advanced in small sums pending receipt of the cable remittances. Other men ask for advances from their private Post Office Savings-bank accounts, and their requirements are usually satisfied by a payment on account pending replies to the cables despatched.

12. *Deferred or Allotted Pay*.—Many requests are daily received and interviews given to Expeditionary Force men who require payments from deferred pay or pay allotted to their accounts in