86. If money specifically appropriated by Parliament is expended without effecting the particular purpose for which it was voted there is a failure, with which Parliament should be acquainted.

STORES AUDIT.

87. The necessity for a full and complete stores audit still exists, but provision is now being made by the Controller and Auditor-General, who is establishing a special branch in the Audit Office for this very necessary and important work.

ECONOMY IN THE USE OF PAPER AND STATIONERY.

- 88. Despite the shortage of paper occasioned by the war, and the stringent instructions that economy must be exercised, foolscap envelopes and letter-heads are often used where note size should suffice. Some Departments employ expensive hand-made paper for comparatively unimportant interdepartmental communications. There is too much catering for individual fads in stationery. The varieties of paper, pens, and suchlike standard articles should be reduced to a limited number. The expenditure necessitated by carrying heavy stocks, and the large amount of ledger-keeping and listing which could be avoided with standardization, is more than considerable.
- 89. While window envelopes have come into common use there is still room for their further employment, and when official memoranda forms are being reprinted they should be revised so as to admit of the use of this labour-saving device.

OFFICE APPLIANCES.

90. The use of office appliances has been proceeding, the Public Trust Department having probably been the most vigorous in extending the application of such devices in several directions which are not only interesting but such as should result in increased economy and efficiency. The Treasury has made good use of mechanical appliances in connection with the war loans. One particular form of device has resulted in a large saving of time and money as compared with the old system.

Now that conditions are likely to be more stable, the Commissioners hope to be in a position to secure the services of an expert who is competent to make a comprehensive review of all Departments to determine whether the best use is made of existing appliances, and the directions in which they can be extended with advantage.

UNNECESSARY TELEGRAPHING.

91. Inspection has revealed that the telegraph is often employed in preference to the post in cases where there is no urgency, and it is recommended that an intermittent check on Government telegrams should be made, and that senders of unnecessarily verbose or needless telegrams, as well as messages not strictly on the public service, should be surcharged with their cost. Departments often send telegrams which should be paid for by the persons in whose interests they are forwarded.

Motor-cars.

92. Sooner or later a general scheme for controlling the purchase and use of motor-cars should be adopted. While the judicious use of cars no doubt results in a valuable saving of time, the duplication of drivers and cars and their unrestricted use is resulting in the expenditure of a large sum of money, which is increasing annually. If the cars on issue in the large towns were combined in a central garage under a strong Controller, abuse would be checked and economies enforced which under present conditions are not possible. This proposal will, no doubt, be strongly opposed by those who enjoy the use of a car at call.

93. Provision is made by some Departments for the sale of carbide, petrol, oil, and motor-car accessories at cost price to officers who receive the regulation allowance for the use of their cars on departmental business. Other Departments have no such arrangement, with the result that comparisons are instituted as to

the value of the allowance. This has given rise to discontent.