with little extra cost. By arrangement with the Auditor-General and Secretary to Treasury, Audit and Treasury Inspectors are co-operating with departmental Inspectors, with the result that overlapping of duties is obviated and departmental practices are placed on a uniform basis.

DIVISIONS OF OFFICERS.

Reference has been made in previous reports to the desirability of an alteration of the grouping and designation of the principal divisions of the service—viz., Administrative, Professional, Clerical, Educational, and General. Any change is a matter which would require legislative authority, and, although from a practical point of view the division in which an officer is classified is not of material consequence, the question is frequently raised by officers, who seem to feel that one division carries This viewpoint was again stressed before the Appeal more prestige than another. Board during the hearing of the recent regrading appeals, but in no case was there put forward by any appellant a practical basis of defining the qualifications that should be stipulated for inclusion of a position in one division more than another. On several occasions representations have been made for an extension of the number of divisions by the creation of a specialist or expert division, but it is considered that no practical benefit would result. The setting-up of divisions tends towards the establishment of a distinctive stratification which would be likely to engender a class feeling inimical to a proper esprit de corps which should prevail All officers, irrespective of the division, have a common throughout the Service. purpose—viz., the service of the State.

A review of the position persuades one to the opinion that an abandonment of some of the present divisions would be an improvement. In the interest of discipline it would be desirable to maintain the Administrative Division, but there is little or no advantage in retaining the others. The grading of the actual work of the officers and the fixing of an appropriate salary should be a sufficiently

distinctive classification.

Administrative Division.

The question of grading officers in the Administrative Division has been referred to in previous reports. At present, Administrative Division officers are not classified under the Public Service Act, the provision of their salaries being fixed from year to year by Parliament. The question of what offices shall be in the Administrative Division rests with the Commissioner, who, whenever it appears advantageous to the Public Service to do so, may certify to the Governor-General that offices in that division shall be added to or abolished. It is considered, however, that there should be a definite scheme of grading of administrative positions, due regard being taken of the respective responsibilities and importance of each position.

A comparison of the salaries paid to officers occupying administrative positions with those paid to persons in managerial positions in outside firms and institutions, having in many cases considerably less responsibility and less intricate problems to deal with, shows that the salaries paid to the higher administrative officers in the Service are relatively low.

SALARIES OF ATTENDANTS IN MENTAL HOSPITALS, PRISON OFFICERS, ETC.

As mentioned in the annual report of 1914, an endeavour was made to improve the position of attendants in mental hospitals and prisons warders by adding to their salaries the value of such emoluments as board and lodging, a corresponding deduction being made for maintenance. It had been a long-standing grievance that the salaries of these officers were fixed with regard to emoluments, and that the value of the emoluments did not count towards superannuation.

The Crown Law Office, however, advised that the alteration had no effect upon the officers' retiring-allowances. The Superannuation Act provides that "salary" means the actual sum paid an officer as salary in respect of his office, but does not include allowances or other payments. For the purposes of that Act, therefore, an officer's total remuneration was irrelevant, as "salary" meant the net amount of cash actually paid to him. The attention of Government was drawn