

Item—Officers of Friendly Societies, for Statistical Returns of Sickness and Mortality, £1,100.

172. This item is to provide for payments to officers of friendly societies for the rendering of statistical returns; but it is a statutory obligation with friendly societies, and we can see no justification for the State paying the officers of the societies to carry out the work required of them by statute. In any case, the societies obtain considerable benefit from the oversight exercised by the Department, and we can see no reason why this special payment of £1,100 should be made to the officers of the societies. We accordingly recommend that the practice of paying for the returns be discontinued.

Estimated saving, £1,100.

GENERAL.

173. We are unable to point to any other special item under which savings might be effected, but it is reasonable to suppose that with the exercise of greater care and economy in the use of stationery and office requisites it should be possible to save a further sum of from £40 to £50 in the administration of the Department.

174. The savings recommended in this vote are summarized hereunder :—

	£
Commission on money-orders for approved friendly societies' maternity claims	60
Officers of friendly societies, for statistical returns of sickness and mortality	1,100
Miscellaneous	40
	<u>£1,200</u>

VOTE—LAND AND INCOME TAX DEPARTMENT.

175. The cost of collection of land and income taxation in New Zealand as compared with other countries is exemplified in the following table :—

Country.	Period.	Cost per Centum.
		£
New Zealand	1928-29	1·515
	1929-30	1·329
	1930-31	1·305
United Kingdom	1928-29	1·70
	1929-30	1·70
South Africa	1928-29	1·31
	1929-30	1·38
Queensland	1930-31	2·28

176. The review of the expenditure in this Department leads us to the conclusion that it is economically administered, and we are unable to point to any item of expenditure in which any considerable saving can be effected.

VOTE—STAMP DUTIES DEPARTMENT.

177. This vote is divided into two subdivisions, and for purposes of comparison the expenditure under each subdivision for 1914-15 and 1930-31 is shown hereunder :—

		Expenditure.	
		1914-15.	1930-31.
		£	£
Subdivision I.	Stamp duties.. .. .	15,052	48,908
Subdivision II.	Land and deeds	32,799	69,364
			<u>118,272</u>
	Credits-in-aid		13,433
		<u>£47,851</u>	<u>£104,839</u>

178. In so far as the present organization of both the Stamp Duties and the Land and Deeds Offices is concerned, we believe that there is little room for economy. It is of interest to note that the revenue collected by the Stamp Duties Branch for 1931-32 was £2,800,000, whereas the cost of collection amounted to £35,811, or a percentage cost of approximately 1·3.

179. We have considered the question as to whether the organization which has been established is not more than sufficient to meet the needs of the Dominion.

180. The present appropriation of approximately £93,000 is necessary to carry on the present establishment, so we do not propose to review the appropriations in detail. There may, of course, be some minor economies which might be practised, but there appears to be only one way in which any economies of major importance can be achieved, and that is by reorganization.