В.—4а.

as a result of representations by the local authorities, decided to make a grant of £3,780 towards the liabilities of the district. We view with alarm the tendency of the Central Government to shoulder the liabilities of local authorities, and consider that Government assistance in such cases establishes a dangerous precedent, which may involve considerable expense.

555. In regard to this particular case we can see no reason why the ratepayers in the district should not have been called upon to shoulder the liabilities for loans raised by the River Board, which was constituted at their request. It seems equally clear that the ratepayers had no just claim for Government assistance, and the general taxpayer surely cannot be expected to come to the rescue in the case of failure of works undertaken by local-governing bodies. Many local authorities are experiencing difficulty at the present time in meeting all obligations, and to admit a principle of Government assistance would give rise to other claims which would be an embarrassment to the finances of any Government. We very strongly recommend that no further Government assistance be provided in cases such as this, and that the local ratepayers be required to meet their own liabilities.

Item—Ministerial Office Accommodation, Rent of Premises, and Special Fittings, Dunedin, £294.

556. Considerable expense has been incurred in fitting up these offices, which are situated in the Public Trust Office, Dunedin. This accommodation does not appear to be required, and we recommend that the lease of the rooms be cancelled at the earliest possible moment.

557. If the cancellation of the lease is not possible, we recommend that every effort be made to sublease the premises. It should by this means be possible to save to least £150.

Item—New Zealand Gazette: Cost of printing (part recoverable), £6,750.

558. The cost of printing the Railway and Post and Telegraph classification lists which are published as supplements to the New Zealand Gazette is chargeable against this item, and no recovery is made from the Departments concerned. We consider that as these are trading Departments, the cost of printing the classification lists should be borne by the respective Departments. There will be no saving to the Consolidated Fund in this connection.

## Conclusion.

559. We wish to place on record the fact that considerable economy has already been effected in the administration of this Department, and, with the exception of the items specially mentioned above, we are unable to point specifically to any other avenues of economy which can be exploited. We, however, recommend a thorough overhaul of the staff in the Department, with a view to seeing whether by better co-ordination of the work and perhaps the elimination of some non-essential routine a further reduction in the personnel is possible.

560. The savings recommended in this vote are summarized hereunder:-

$Subdivision \ IHead \ Office:$					£	£
Item—Animals Protection Act					165	
,, Fresh-water fisheries and game		• •			2,500	
,, Light, power, and water, &c.					1,250	
" Telephone services					200	
" Travelling allowances and expe	nses of	Ministers'	secretar	es	250	
						4,365
Subdivision III.—Ministers' Secretaries:—						
Item—Salaries					2,000	
" Allowances in addition to classifi	ication				765	
						2,765
Subdivision IV.—Messengers, Office-keepers,	and C	harwomen :	·			
Item—Salaries, &c					5,822	
					250	
" Uniforms and overcoats, &c.					100	
						6,172
$Subdivision\ VIMuseum:-$						
Item—Salaries					358	
, Rent, floor-space, exhibits					817	
, , , , , , , , , , , , , , , , , , , ,						1,175
Subdivision VIIIMiscellaneous Services:						,
Item—Allowances to officers performing	g higher	duties. &c	٠.		50	
,, Cost-of-living bonus to annuitan					5,200	
,, Deer herds, reduction of						
" Ministerial office accommodation					150	
						7,100
						21,577