

NOTE.—Officers are expected to complete the Accountants' Professional Examination or its equivalent before being eligible to be advanced beyond £470. Officers in Class VI will not be advanced to Class V until they have passed the Senior Departmental Examination.

REFERENCES: * Also scale lodging-allowance. † First Grade. ‡ Second Grade. § To receive as additional remuneration the difference between salary and £230 8s. 1d. per annum to bring salary up to the minimum for a married man. || Also £35 per annum lodging-allowance. ¶ Over scale for position. ** A further increment will be provided on passing the 2nd grade departmental examination. †† Includes increment in terms of Public Service Regulation 205. (a) On loan to Samoan Administration. New Zealand salary: E. J. McParland, £470 per annum from 1/4/41; J. M. Shinnick, £205 per annum from 13/10/41; R. J. Morrissey, £180 per annum plus £15 per annum adult allowance from 27/9/41; J. A. Cameron, £205 per annum from 1/10/41. (b) On loan to Cook Islands Administration. New Zealand salary: T. E. Olifent, £335 per annum from 1/4/40; L. K. Pitt, £280 per annum from 19/10/41. (c) On loan to Army Department. (d) On loan to National Service Department. (e) On loan to Prime Minister's Department. (f) On leave without pay. (g) On loan to Navy Office. s Volunteered, but not accepted for Active Service. t Absent on Home Service. v Absent with Naval Forces. x Absent with Expeditionary Force. y Absent with Royal Air Force. z Absent with Royal New Zealand Air Force.

Page No.	Name.	Salary		Allowance (Adult Wage).	Date from which payable.	Classification.	Division and Class.	Maximum for Position.	Position and Place.	Month and Year of Birth.	Superannuation Rate on 31/3/41.	Examinations and Remarks.	
		Year ended 31/3/41.	Year ending 31/3/42.										
1	Park, J. M.	£	£	£	..	A	..	..	Commissioner, Wellington ..	12/83	39	3	Sn. Ex. Equiv.
2	Smith, E. S.	..	..	..	..	A	..	..	Deputy Commr., Wellington	6/01	14	6	M.A., LL.B.
3	Oborn, F. G.	765	765	..	1/10/39	C, Sp.	765	..	Chief Assessor, Wellington ..	2/00	24	11	Sn. Ex., Accts' Prof.
4	Young, H. H. A.	715	715	..	1/4/40	C, Sp.	715	..	Chief Inspector, Wellington..	1/90	33	2	Sn. Ex., Accts' Prof.
5	Aburn, F. B.	715	715	..	1/4/40	C, Sp.	715	..	Senior Assessor (Company), Wellington	5/95	29	2	Sn. Ex., Accts' Prof.
6	Herrick, H. R.	665	665	..	1/4/40	C, Sp.	665	..	Investigating Officer, Wgton	4/98	26	8	Sn. Ex., Accts' Prof.
7	Casey, E. F.	665	665	..	1/4/40	C, Sp.	665	..	Secretary, Wellington ..	11/96	28	1	Jn. Ex., Deptl. Ex.
8	Copeland, W.	615	615	..	1/7/36	C, I	615	..	Inspector, Christchurch ..	6/83	39	11	Sn. Ex., Accts' Prof.
9	Copping, H. J.	615	615	..	1/7/36	C, I	615	..	Inspector, Auckland ..	2/79	33	8	Sn. Ex., Accts' Prof.
10	Oxenham, W. O.	615	615	..	1/7/36	C, I	615	..	Inspector, Wellington ..	8/95	28	8	Sn. Ex., Accts' Prof.
11	Black, B. A.	615	615	..	1/4/39	C, I	615	..	Assessor, Wellington ..	11/92	32	7	Jn. Ex., Deptl. Ex.
12	Lawson, G. R.	615	615	..	1/1/41	C, I	615	..	Inspector, Dunedin ..	8/98	25	2	Jn. Ex., Accts' Prof.
13	Chapman, N. J. R.	590	615	..	4/1/42	C, I	615	..	Assessor, Wellington ..	6/01	24	9	Jn. Ex., Accts' Prof.
14	Ronaldson, A.	540	565	..	1/4/41	C, I	615	..	Assessor, Wellington ..	9/96	27	11	Sn. Ex. Equiv.
15	Lovell, L. E.	540	565	..	1/4/41	C, I	615	..	Accountant, Wellington ..	7/00	25	8	Sn. Ex., Accts' Prof.
16	Thorn, C. W.	515	515	..	1/7/36	C, II	515	..	Inspector, Christchurch ..	3/94	29	2	Jn. Ex., Accts' Prof.
17	Campbell, N. H.	515	515	..	1/7/36	C, II	515	..	Asst. Assessor, Wellington ..	10/96	28	6	Jn. Ex., Matric.
18	Cartwright, T. L.	515	515	..	1/4/38	C, II	515	..	Inspector, Hamilton ..	6/00	23	1	Jn. Ex., Accts' Prof.
19	Paterson, E. G. L.	515	515	..	1/4/40	C, II	515	..	Asst. Assessor, Wellington ..	4/99	23	8	Sn. Ex.
20	Small, A. D.	515	515	..	9/10/40	C, II	515	..	Inspector, Auckland ..	4/01	23	1	Jn. Ex., Accts' Prof.
21	Arms, G. E.	490	515	..	1/9/41	C, II	515	..	Officer in Charge, Estates Section, Wellington	5/00	2	7	LL.M.
22	Bauckham, K. W.	470	490	..	1/4/41	C, II	515	..	Inspector, Hastings ..	3/07	18	6	Jn. Ex., Accts' Prof.
23	Herd, H. R.	470	470	..	1/3/41	C, III	470	..	Asst. Assessor, Wellington ..	4/01	23	8	Accts' Prel.
24	Fraer, A. H.	445	470	..	1/4/41	C, III	470	..	Inspector, Dunedin ..	11/91	31	3	Sn. Ex., Accts' Prof.
25	A'Court, J. A.	445	470	..	1/4/41	C, III	470	..	Asst. Accountant, Wellington	5/98	25	11	Jn. Ex., Accts' Prel.
26	Chatwin, F. L.	445	470	..	1/4/41	C, III	470	..	Asst. Assessor, Wellington ..	3/01	23	1	Jn. Ex., Matric.
27	Smith, H. J.	445	470	..	1/4/41	C, III	470	..	Inspector, Morrinsville ..	9/87	36	3	Accts' Prof.
28	Ross, W. A.	445	470	..	1/4/41	C, III	470	..	Inspector, Timaru ..	6/92	20	8	Accts' Prof. (c).
29	Rowntree, N. A.	445	470	..	4/1/42	C, III	470	..	Asst. Assessor, Wellington ..	4/04	21	2	Accts' Prof.
30	Boyd, J. F.	445	470	..	1/3/42	C, III	470	..	Inspector, Auckland ..	10/04	18	9	Jn. Ex., Accts' Prof.
31	Cutler, B. E.	445	470	..	1/3/42	C, III	470	..	Inspector, Wellington ..	3/06	18	6	Jn. Ex., Accts' Prof.
32	McParland, E. J.	..	..	..	..	C, III	470	..	Asst. Assessor, Wellington ..	8/05	17	1	Jn. Ex., Accts' Prof. (a).
33	Wright, G. A. I.	445	470	..	4/1/42	C, III	470	..	Asst. Assessor, Wellington ..	12/02	23	1	Jn. Ex., Deptl. Ex.
34	Partridge, G. H.	425	445	..	1/9/41	C, III	470	..	Asst. Assessor, Wellington ..	10/99	24	0	Jn. Ex., Accts' Prel.
35	Dornan, F. P.	425	470	..	1/4/41	C, III	470	..	Sectional Clerk, Wellington..	5/97	28	3	Sn. Ex.
36	McGovern, C.	425	425	..	1/4/38	C, IV	425	..	Examiner, Wellington ..	1/00	23	0	Jn. Ex., Accts' Prel.
37	Fisher, W. V.	425	425	..	1/4/40	C, IV	425	..	Sectional Clerk, Wellington	2/97	27	0	Jn. Ex., Deptl. Ex.
38	Lamb, F. H. A.	425	425	..	1/4/40	C, IV	425	..	Inspector, Nelson ..	1/03	22	0	Jn. Ex., Accts' Prof.
39	Smith, H. A.	425	425	..	8/9/40	C, IV	425	..	Asst. Assessor, Wellington	1/05	20	6	Jn. Ex., Accts' Prel.
40	Burdus, R. H.	400	425	..	1/4/41	C, IV	425	..	Senior Accounts Clerk, Wgtn.	1/03	22	6	Accts' Prel.
41	Smith, N. D.	400	425	..	1/4/41	C, IV	425	..	Asst. Assessor, Wellington ..	8/01	22	4	Jn. Ex., Deptl. Ex.
42	Curtis, E. E. S.	400	425	..	1/4/41	C, IV	425	..	Senior Accounts Clerk, Wgtn.	4/02	22	0	Law Prof.
43	Hendry, A. A.	400	425	..	1/4/41	C, IV	425	..	Asst. Assessor, Wellington ..	1/04	18	11	Law Prof.
44	Wilson, G. B.	400	425	..	1/4/41	C, IV	425	..	Inspector, Auckland ..	9/04	18	11	Matric.
45	Tindill, J. K.	400	425	..	1/4/41	C, IV	425	..	Senior Accounts Clerk, Wgtn.	3/07	18	6	Jn. Ex., Accts' Prel.
46	Cheyne, L. J. A.	400	425	..	1/4/41	C, IV	425	..	Inspector, Dunedin ..	2/05	18	1	Jn. Ex., Accts' Prof.
47	Hayes, B.	400	425	..	1/4/41	C, IV	425	..	Examiner, Wellington ..	7/04	21	1	Jn. Ex., Deptl. Ex.
48	Jameson, T. A.	400	425	..	1/4/41	C, IV	425	..	Senior Accounts Clerk, Wgtn.	10/05	19	7	Accts' Prel.
49	Wadham, A. H.	400	425	..	1/4/41	C, IV	425	..	Assistant Assessor, Wgtn. ..	7/06	19	5	Accts' Prel.
50	Curran, J. E.	400	425	..	1/4/41	C, IV	425	..	Assistant Assessor, Wgtn. ..	3/06	17	11	Jn. Ex., Accts' Prel.
51	Fleming, J. C. W.	400	425	..	1/4/41	C, IV	425	..	Examiner, Wellington ..	10/05	17	10	Jn. Ex., Accts' Prel.
52	Moffat, J. L.	400	425	..	1/4/41	C, IV	425	..	Examiner, Wellington ..	1/07	17	10	Jn. Ex., Matric.
53	Milne, G. A.	400	425	..	1/4/41	C, IV	425	..	Inspector, Christchurch ..	11/05	18	6	Jn. Ex., B.Com.
54	Carroll, C. M.	400	425	..	1/4/41	C, IV	425	..	Inspector, Whangarei ..	9/06	17	11	Jn. Ex., Accts' Prof.
55	McDonald, S.	400	425	..	11/2/42	C, IV	425	..	Inspector, Christchurch ..	9/05	19	1	Jn. Ex., Accts' Prof.
56	Kearney, J. H. A.	400	425	..	1/4/41	C, IV	425	..	Inspector, Dunedin ..	1/08	17	2	Jn. Ex., Accts' Prof.
57	Finnigan, W. L.	400	425	..	1/4/41	C, IV	425	..	Inspector, New Plymouth ..	4/06	17	2	Jn. Ex., Accts' Prof.
58	McIntosh, J. G.	400	425	..	1/4/41	C, IV	425	..	Inspector, Greymouth ..	11/06	16	10	Jn. Ex., Accts' Prof.
59	Neil, A. J.	400	425	..	1/4/41	C, IV	425	..	Inspector, Invercargill ..	7/09	16	8	Jn. Ex., Accts' Prof.