

that an improvement might be effected the Government have decided to attach to the Registrar's office an audit expert, who will be able to investigate accounts where necessary and assist secretaries in the direction of improving the methods of accounts.

OPERATIONS OF NEW ZEALAND FRIENDLY SOCIETIES.

REGISTRATIONS.

There were registered during the past year 7 new societies and branches, distributed among the various orders as follows: I.O.O.F., 1 lodge; A.O.F., 2 courts; H.A.C.B.S., 1 branch; isolated friendly societies, 3.

The following registrations were cancelled by request:—U.A.O.D.: Manakau Lodge, and Okato Lodge (Grand Lodge of the North Island of New Zealand). S.A.S.: the Lyttelton United Friendly Societies' Dispensary.

The position of the orders in respect of registration is shown by the following summary as at the beginning and end of 1918:—

Name of Order.	Registrations at 1st Janu- ary, 1918.	Established.	Closed.	Registrations at 31st De- cember, 1918.
Manchester Unity Independent Order of Odd Fellows ..	226	..	..	226
Independent Order of Odd Fellows	104	1	..	105
National Independent Order of Odd Fellows	3	..	..	3
British United Order of Odd Fellows	1	..	..	1
Ancient Order of Foresters	152	2	..	154
Ancient Order of Shepherds	1	..	..	1
United Ancient Order of Druids	135	..	2	133
Independent Order of Rechabites	77	..	..	77
Sons and Daughters of Temperance	11	..	..	11
Hibernian Australasian Catholic Benefit Society	72	1	..	73
Protestant Alliance Friendly Society of Australasia	13	..	..	13
Isolated friendly societies	37	3	..	40
Working-men's clubs	16	..	..	16
Independent Order of Good Templars	11	..	..	11
Specially authorized societies	20	..	1	19
Totals	879	7	3	883

A complete list of societies and branches on the register as at the end of 1918 is given in Appendix II.

RULES.

The rules of 35 societies and branches came under revision in one form or another for amendment during 1918.

Complete amendments were registered during the year, viz.:—

M.U.I.O.O.F.—Nelson District.

A.O.F.—Court Coromandel (court not in any district).

I.F.S.—Christchurch United Friendly Societies' Dispensary.

Partial Amendments of Rules registered.

Partial amendments for the following were made:—

M.U.I.O.O.F.—New Zealand Branch (3); Nelson District (2); Hawke's Bay District; Ashburton District; Lyttelton District; Loyal City of Norwich (Lyttelton District); South Canterbury District; Otago District; Loyal Pride of Kaitangata (Otago District).

B.U.O.O.F.—Aorangi Lodge.

A.O.F.—Auckland District (2); Taranaki District; Nelson District; Canterbury United District; South Canterbury District; Court City of Auckland (court not in any district); Court Pride of Parnell (court not in any district); Court Enterprise (court not in any district).

U.A.O.D.—Grand Lodge of the North Island of New Zealand; Timaru Lodge (Grand Lodge of Canterbury District); Grand Lodge of Otago and Southland District.

I.O.R.—New Zealand Central District.

S. and D.T.—National Division of New Zealand.

I.F.S.—Huntly Collieries' Medical and Accident Relief Association; Stockton Colliery Medical and Accident Relief Association; The Fountain of Friendship Lodge Friendly Society; Hawke's Bay United Friendly Societies' Council.

W.M.C.—Wellington Working-men's Club and Literary Institute; Auckland Working-men's Club and Mechanics' Institute; Napier Working-men's Club.

S.A.S.—Wellington United Friendly Societies' Dispensary.