The amount of fees collected during the first five and a half months of the year was £667 9s. 6d. The present arrangement of making the Clerk to the Court responsible for the collection of revenue is, we think, right, as that officer receives the money; but we think that the Resident Magistrate should daily check the books, collections, and payments, and that his signature, as well as the clerk's, should be required to any cheque upon the bank. The Resident Magistrate should, on examination of the money collected and of the books, certify if correct daily, and see that errors were at once set right, or report and suspend the officer.

THE SHERIFF.

Wellington.

The Sheriff is entitled to retain fees to the amount of £100 per annum; he is also Resident Magistrate, at £500, and Registration and Returning Officer, at £100. He summons juries, keeps the panel, and submits jury lists for revision by Justices, attends Supreme Court, executes civil judgments by Bailiff. Money received paid into bank to credit of the Sheriff. Pays to attorneys of claimants awards of the Court, less the fees; pays full amount of fees into revenue, and is repaid, as salary, up to £100 per annum.

We think the fees of this office should be checked upon the records of the Courts, and that the

office should be remunerated by a fixed salary.

There is also a Deputy Sheriff, without salary.

INSPECTORS OF BANKRUPTCY.

Wellington.

Inspector, £200; is also clerk to District Court, £250; Curator of Intestate Estates, to be paid by commission; and Deputy Sheriff, no salary. Total salary, £450, and commission. This officer is appointed under "The Debtors and Creditors Amendment Act, 1865," which

specifies his duties. He does not collect any fees. The salary is a charge on the funds provided by the Act. Keeps record of Insolvency cases, showing orders of Court, and books showing accounts of receipts and disbursements in each estate.

The Inspector has entered eight pages of letters despatched during this year.

There are six Inspectors of Bankruptcy in the Colony, and the expense of their offices are respectively:-

y -		Otago.								
Inspector's salary	• • •	•••		$\pounds 600$	0	0				
Clerical assistance		•••		300	0	0				
Office and contingencies		•,•		100	0	0				
9							1,000	0	0	
		Wellington.								
Inspector and contingence	ies	•••					200	0	0	
•		Nelson.								
Inspector	•••	•••		300	0	0				
Clerical aid		•••		120	0	0				
Office and contingencies	•••	•••	•••	80	0	0				
B							500'	0	0	
		Auckland.								
Inspector (in addition to	Pension	£325 Ss 6d.)	•••	247	0	0				
Clerical aid		.,.		156	0	0				
Office and contingencies		•••		102	0	0				
S							505	0	0	
		Southland.								
Inspector and contingene	eies		•••				200	0	0	
		Canterbury.								
Inspector			•••	500	0	0				
Clerical aid	•••	•••		250	0	0				
Office and contingencies		•••		60	0	0				
						-	810	0	0	
							£3,215	0	0	

We believe that the working of the separate department of "Inspectors of Bankruptcy" has not been hitherto satisfactory, and we suggest for the consideration of the Government whether a considerable economy could not be effected, and the objects in view better secured by vesting the Inspectorship of Bankruptcy under the Act in an officer of the Supreme Court.

CURATORS OF INTESTATE ESTATES.

Wellington— Curator of Intestate Estates, 2½ per cent. Nelson-Curator of Intestate Estates, 2½ per cent.

Curator of Intestate Estates, 2½ per cent. Hawke's Bay Curator of Intestate Estates, 21 per cent.