

in each locality—upon whose certificate the curator's commission, if any, should be allowed. The 5 per cent. allowance should be paid into the Public Account as revenue, to cover the expenses of administration. The Regulations should provide for this, and establish a proper mode of accounting. We suggest that no commission should be allowed curators; they should be selected from the paid officers of the Government (say the Registrars of the Supreme Court), and a slight additional salary might be given to them for the increased responsibility thereby imposed. We do not think a Curator necessary for every district. Much of the business must in any case be transacted by the curators' agents, and an extension of this means would permit of a reduction of expenditure.

9. By "The Petty Sessions Act, 1865," clause xv., the Chairman of Petty Sessions is entitled to a fee of £2 2s. for each attendance; and by clause xvi. Justices are entitled to 1s. 6d. per mile for each mile from residence to Court-house for each attendance; by clause xxiv. all fees, fines, and other moneys are to be accounted for as required by the Colonial Treasurer, and after deducting the authorized expenditure the balance is to be paid into the Treasury.

We recommend that all fees of Courts of Petty Sessions should be revenue, and be dealt with accordingly. We think that these allowances should be abolished, and that the attendance should be altogether honorary.

10. By "The Gold Fields Act Amendment Act, 1865," clause xi., Assessors are to be appointed to assist in deciding certain cases in the Courts. These Assessors are to be paid by fees.

11. By "The Leases and Sales of Settled Estates Act, 1865," clause xxix., Judges have power to regulate fees and allowances. No regulations on this subject have yet been promulgated.

We call attention to this as apparently an oversight.

12. By "The Lost Licenses and Leases Act, 1865," Commissioners of Crown Lands of the district may issue a certified copy of such lost lease or license, for which a fee of £5 shall be paid to the Commissioner (whether this fee is revenue of the Colony, or is to be retained by the Commissioner, is not evident on the face of the Act).

These fees should be dealt with as revenue.

13. By "The Maori Fund Investment Act, 1865," clause iv., sections 11 and 12, Trustees may reimburse themselves expenses, and receive an annual remuneration of 5 per cent. on the income.

Regulations should be framed providing for some supervision of management, the rendering of accounts, and for their audit. The 5 per cent. allowance should we think be paid into the Public Account, and the Trustees be repaid on approval of accounts and of management.

#### *A List of the Ordinary Officers who Account for all, but are paid all or part as Salary.*

14. "The Law Practitioners Act, 1861," provides that all fees shall be retained in the Supreme Court for the purpose of forming and maintaining a Law Library.

These fees should be paid into a separate fund of the Public Account, under regulations to be framed by the Judges of the Court, as to receipt custody and management by some officers of the Court duly appointed. The fund being public money should be subject to audit by the Auditor of Public Accounts.

15. "The Debtors and Creditors Act, 1862," authorized the formation of the Insolvent Estates Fund, to be administered by the Supreme Court. It is believed that this fund must already have accumulated to a large amount.

We suggest that an account should be taken of this fund, and that it should be audited. The like course should be taken in regard to the per centages levied upon insolvent estates by "The Debtors and Creditors Act, 1865." These funds should be paid into the Treasury to a Special Fund Account.

16. All Fees of the Private Bill Office are appropriated to the formation of a Library for the General Assembly.

We suggest the appointment, by the Assembly, of an officer to take charge of this fund, and that regulations for its management should be framed, and the accounts be audited by the Auditor of Public Accounts.

17. By "The Masters and Apprentices Act, 1865," clause xix., fines for misbehaviour of a master are to be given to some charitable institution in the district, or to the apprentice as compensation for injury.

The officer of the Court should take receipts from the receiver of the fine, or compensation with which to account to the Auditor against the order of the Court levying the fine.

18. "The Public Domains Act Amendment Act, 1865," clause ix., provides that all penalties are to be applied to purposes of the Public Domains Act.

There are also other Acts of Assembly by which special funds are provided for carrying out their provisions.

These monies should be paid to a separate fund of the Public Account, and be applied subject to audit.

19. "The Debtors and Creditors Act Amendment Act, 1865," authorizes the raising of a fund independent of the Act of 1862; but funds raised by the Act of 1865 must be paid into the Treasury, although they are not available for use as Revenue of the Colony.

See remarks to No. 15.

20. "The Native Lands Act, 1865," provides a fund from which salaries of Judges and other expenses of the Act shall be paid, and the balance shall be Territorial Revenue. (The fees under this Act have not so far been equal to a tithe of the expense.)

The Act provides for the payment of all duties, fees, and other moneys into the Public Account, except registration fees, which are collected and paid into the Revenue like other similar fees by the Registrars.

We suggest that the audited accounts of all Special Funds should be published annually with the Auditor's reports or remarks thereon.

21. A charge of £1 is made for each Crown Grant in pursuance of "The Fees on Crown Grants Ordinance, 1846." This charge is by the same Act declared to be revenue.

We think a charge for the custody and risk of safe keeping should be levied after the expiration of three months from the date of publication in the *Gazette* that a Grant was ready for issue on application, it not being the duty of Government to take charge of deeds for safety.