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against a deceased person's estate. At present delays frequently occur where the claims made nearly approximate the value of the assets, inasmuch as creditors possess the right to prefer claims at any time within twelve months of the date of death, and the administrator is not safe in parting with any of the funds in his hands lest further claims be lodged, and he finds himself liable to pay such extra claims out of his private purse. This may be rectified by enacting that the Public Trustee may, after duly advertising for claims, pay such claims at the expiration of two or three months after the death, and if any claims are lodged thereafter they shall be satisfied so far only as the funds of the estate will permit, it being of course understood that preferential claims may be paid at the earliest date possible consistent with the careful realisation of the estate, without waiting for the expiration of the two or three months above referred to. Closely connected with this, and of almost equal importance, is the delay and irritation caused by the existing control of the Audit Department. If the Public Trustee is to conduct and be responsible for the well-working of the office, he must in the future be much less trammelled in his administration than he has been in the past. The duties of the Audit Department should be strictly limited to the well-understood duties of an auditor-such, for instance, as are performed by the auditors of any of the large financial institutions of the colonyand the control, or right of interference (I do not use the word in any offensive sense) should entirely cease. In a word, when the Public Trustee, after full consideration of a claim, has decided to pay it, there should be no authority capable of reversing or delaying that decision. The Public Trustee is by the Public Trust Office Acts the officer responsible, and he alone must take the consequences of the exercise of his discretion in directing payment. I have no hesitation in saying that, if the law is altered in the directions indicated above, the main cause of adverse criticism of the office will vanish. I have stated that the Public Trustee is already authorised to administer an estate, consisting of personalty only, where it does not exceed £100 in value: I am of opinion that an order for administration or probate should not be necessary in any case where an estate, whether of realty or personalty, or both, does not exceed £500 in value. As to such, a notification in the Gazette that the Public Trustee has assumed administration or executorship, as the case may be, should have all the force of a Court order, and should-be registrable against land or otherwise to make the Public Trustee's title. The saving to small estates by this provision would be much appreciated. The Public Trustee should have full power to expend either the income or the corpus of any estate, testate or intestate, not exceeding in value £500, in the maintenance, education, or welfare generally of deceased's children, without any necessity of making application to Court, any sums so expended to be allowed in account against the children on whose behalf such payments were made. A provision such as this would enable the Public Trustee to meet proper and deserving cases without the necessity for constant recourse for Court directions, would greatly facilitate the difficulties of administration, and tend in a large measure to popularise this office. When the Public Trustee has distributed an estate of any kind, and duly rendered statement of accounts, no action should lie against him for any breach of trust unless commenced within twelve months of distribution, fraud, of course, always excepted. A Judge of the Supreme Court, in case of alleged fraud, shall permit or refuse proceedings in his discretion. A provision of this nature is necessary to protect the office, and to limit the duration of its liability. In lunacy matters the Public Trustee should, without the necessity of obtaining the order of the Supreme Court, have full power of realising estates not exceeding £500 in value upon a certificate from the medical superintendent or manager of a public or private asylum, corresponding with the affidavit now required to be sworn by such medical superintendent or manager, that, in his opinion, the patient is not likely to recover or will probably not recover within the space of twelve months; and should have power to execute any conveyance or transfer of realty to a purchaser, in the name and on behalf of the patient, and to pay such sums for maintenance to the superintendent of any asylum as may be agreed upon, not exceeding 12s. per week when the estate is under £200, or 15s. if over £200 and under £500. He should also pay debts and charges to the same extent as in the case of estates of deceased persons, and possess the power of leasing. A Judge's order should not be necessary to transfer a trust into the office, the cost under present practice being heavy and prohibitory. A letter from the existing trustees setting forth their desire to be relieved, a statement of the property which they are administering and the trusts upon which they hold the property (enclosing the probate or trust deed under which they act), upon which letter should be indorsed the acceptance by resolution of the Board of the office—this document should be registrable against the land to make the Public Trustee's title. Stamping should not be necessary. If the beneficiaries over age express themselves in writing as satisfied that all income has been received by them, and it appears beyond question that the capital has not been trenched upon, detailed accounts should, if deemed advisable, be waived. The Public Trustee should be enabled to undertake agencies of any kind which the Board approves, under letter or power of attorney without stamp. Any beneficiary dissatisfied with his trustee should be enabled to place the trust in the office, whether or not the trustee consents, on satisfying a Judge of its desirability. All transmissions in favour of the Public Trustee, and all documents in his favour, should be registered without fee. All deferred-payment and perpetual-lease lands belonging to the estates of deceased persons under administration by the Public Trustee should be transferred to the Public Trustee or to a purchaser from him on a written request by the Public Trustee to the Secretary of the Crown Lands Department, without fee. The Public Trustee should be at liberty to appoint district agents where he may deem it necessary, such district agents to have had not less than twelve months' experience in the working and requirements of the office. The present system of agencies should cease as soon as the business in the respective localities permits of the appointment of a district agent. Power is greatly needed to enable the Public Trustee to sell all real estate in the The present system of agencies should office not controlled by will or trust, in estates of any kind under £500 in value. There should also be provision for making title inexpensively where the same is lost. Powers of management of lands of persons who have been absent for ten years (section 10 of "The