

Its success in a district will depend upon the personal equation of the Deputy, and it is obvious that the choice of a Deputy must be based on grounds of business capacity similar to those which have to guide in the selection of the Public Trustee himself.

We have doubts as to whether the scheme will tend to relieve Head Office to the extent expected. Under certain conditions this is possible, but the serious and sometimes dangerous element of divided responsibility bulks largely in connection with the creation of Deputies. Moreover, in order to carry it out certain skilled officers will have to be taken from Head Office to supplement the branches, and all the estates must sooner or later come under review at Head Office, although in a summary form. Constant inspection on behalf of Head Office is a necessary adjunct to the scheme.

If it is found that this scheme does not within a reasonable time afford the relief required, then, it appears to us, there will be no alternative but to make appointments from outside of a sufficient number of accountants or others as nearly qualified as may be for the work involved.

While on the topic of decentralization, we suggest the regulations which the Public Trustee introduces for the delegation of his functions should safeguard as largely as possible control on the part of Head Office; that full weekly returns compiled from the books of branches should be furnished; that questions affecting minors should always be referred; and that the check system upon collection of revenue by the issue of notices from Head Office should be maintained. We think, also, that the regulations should receive the approval of the Government.

A remedy for inability to adequately cope with the work offering is in business quarters sometimes met by refusing orders. This policy has not been followed by the Public Trust Office. In many cases, of course, it cannot help itself. It could only do so where the undertaking was voluntary, as in the case of wills. On the contrary, the office has been active to induce business. The reduction of charges and the offer of cheap and gratuitous legal work are instances of this activity. If the office could have adequately undertaken the extra call upon its functions the foregoing remarks would have been unnecessary, but sufficient provision was not made for the increase. The position was put by one witness—once an officer of the Department for sixteen years—as being that of a trawler at sea which had run into a shoal of fish, the whole of the crew, including the captain and officers, being so busy in securing the fish that they neglected the navigation of the ship. This position began before the present holder of the post of Public Trustee entered upon his office, and, as before observed, it is expected to be greatly relieved, if not removed, in the near future.

#### *Profits and General Finance.*

It is to be noted that the commissions and charges received do not equal the office expenditure. Taking the last ten years, the deficiency has been at the rate of £4,814 per annum, or a total of £48,140, ranging from £3,256 in one year to £6,241 in another, the average for the past five years being £5,486; totalling for the period £27,432. These deficiencies have always been made good out of the surplus interest earned from the Common Fund, without which it is obvious the office would be carried on only at a considerable annual loss. The deficiency is partly due to the non-payable work devolving on the Public Trustee—*e.g.*, the winding-up of small intestate estates and several statutory duties for which he is either not remunerated at all or insufficiently so. It is also enhanced by the gratuitous work which the Public Trustee undertakes in connection with estates so as to keep down charges. This perhaps would not be open to substantial objection if the Common Fund consisted wholly of moneys belonging to the estates which derived the benefit of the work. But of recent years the Common Fund has more and more grown to consist of moneys which come into the Public Trustee's hands for investment merely, such as sinking funds, superannuation funds, &c. No charge is made for the