

custody of some subordinate official, or two if thought fit, so that applications for use in the office or for production to third parties may be dealt with by such subordinate official or officials, and an unnecessary daily waste of time on the part of the higher officials be saved. Indeed, in the case of the Public Trust Office at least, the Public Revenues Act would seem to require some amendment to make it clear that it is lawful for the office to part with the custody of titles for the purpose of production, even at the Land Transfer Office. See sections 97 to 100.

Local Boards of Advice.

Suggestions have been made as to the appointment of Boards at the principal centres, but we are not prepared to recommend such a course, on the ground of the unnecessary expense that would be involved, and because it would lead to needless local exposure of the nature and condition of estates that might, and probably would, prove most unpalatable to beneficiaries.

Interest on Accounts.

In regard to a final account, the practice is to calculate and allow interest up to the date of making out the account. When the account is thus made out it has to go before the Examiners and other officers before it is finally passed and ready for payment. Owing to questions arising or to pressure of work, the account may not be made up for three weeks or a month or more after the date the interest was made up to. No extra interest is added for that period unless a complete month has elapsed. Some two or three weeks' interest therefore drops into the Common Fund as a casual profit, owing to the exigencies of the office. We think the beneficiary should get this, and that the interest should be calculated to within, say, seven days of the account being notified for payment.

Audit.

A continuous audit of the books and office accounts at headquarters is maintained by an officer from the Audit Department who is specially attached to the office for that purpose by the Controller and Auditor-General, to whom he makes his reports. The Controller and Auditor-General assures us that the audit as conducted is a sufficient check on the working of the office. Branches and agencies are subject to inspection by the travelling Government Auditors, as in the case of local bodies.

Country Agencies.

These agencies are so conspicuous a part of the office equipment, and are regarded by the Public Trustee as such essential feeders to the Department's business, that reference to them is necessary. Primarily the idea of the function of an agent was that he should be available to act locally at the instance or on behalf of the Public Trustee in matters requiring local attention, and to submit for reception by Head Office whatever business offered. That idea has developed so that in many quarters he has come to treat the business as his own, and is an active canvasser for its extension. The incentive to his activity is the fact that he is paid by commission. He receives one-half of the Public Trustee's commission on an estate, and 1 per cent. on all interest derived from mortgages in his district. In two of the larger districts the annual commission totals on an average about £500 and £600 respectively. The agent, of course, has to provide his own clerical assistance. Naturally he puts forth efforts by advertisements and solicitations to gain business. In one announcement which will be found in the evidence he offers the preparation of wills gratis as an attraction. The goodwill of the resulting business he regards as his, and would treat the termination of the agency as a wrong. In practice the Public Trustee submits to this, and, in districts in which his own officers might well be installed as his representatives, refrains from taking action in that direction for fear the influence of