

large increase of business it is still possible for one machinist to complete the postings to both books, a work which formerly occupied the time of three officers.

The system has now been extended to the Local Deputies' Offices with equally satisfactory results.

*New System of Cash Accounting at Branch Offices.*—An important change has been made at several of the more important District Managers' Offices in the system of cash accounting, which will result in the more speedy transmission to the Head Office of the records of the cash transactions and their entry in the ledgers.

Specially designed cash-books adapted to the posting of the entries by machine process and the simultaneous preparation of the Head Office schedules have been supplied.

Payments hitherto made at the post-office in several towns are now made at the local Public Trust Office, and this results in greater convenience to the Office and its clients, and a wider knowledge of its functions with the general public.

The District Officers have expressed a favourable opinion of the change. One of them states, "The new system will be a great convenience to the Office clients. Payments can now be made within a day or two of the date on which they are passed by Head Office, whereas under the old system a week or ten days elapsed before the payment was received. This fact has always caused a little irritation with our mortgagors, as they are charged interest on advances from the date the money leaves the Office."

It is intended to extend the system to the remaining District Offices as opportunity occurs.

*Estate and Succession Duty.*—Since the 1st November, 1918, the work relating to estate and succession duty has been consolidated and placed under the charge of an officer with the title of "Supervisor of Estate and Succession Duties." The appointment has resulted in a marked improvement in the position of the stamp accounts, and has also facilitated the settlement of requisitions made by the Stamp Duties Department with more uniformity and satisfaction to both Departments.

The Commissioner of Stamp Duties has expressed his appreciation of the present satisfactory position of this work. The speeding-up of these accounts will also materially assist in the distribution and final closing of estates.

*Decentralization of Accounting-work.*—On page 13 reference is made to the decision of the Board to transfer to the more important of the District Managers' Offices the accounts relating to estates under administration at those Offices.

The change will involve some increase in expenditure, as it will be necessary to place a qualified accountant at each Office where the accounts are to be prepared; but this will be more than compensated for by the disappearance of the constant correspondence between District Offices and the Head Office, and by the increased promptitude with which the statements of account can be issued and all inquiries from beneficiaries and other interested parties can be dealt with.

The following comments by District Officers will indicate the way in which the change is regarded by them:—

*District Manager, Nelson.*—Of the many important reforms that have been made during the last year I consider that now suggested one of the most important, and have no hesitation whatever in stating that it will give the greatest satisfaction to clients.

*District Manager, Invercargill.*—The keeping of accounts locally constitutes a great advantage from all standpoints, especially from the point of view of the public, who frequently comment on the fact of the accounts being kept at Head Office. Apart from this, I consider that the administration of the estates can be facilitated and greater satisfaction given to clients and beneficiaries. At this branch, so far removed from Head Office, one realizes forcibly that decentralization is a necessity, and the proposed arrangement is a step in the right direction, and will be appreciated by the clients of the Office.

*District Manager, Hawera.*—I think the project a proper one. The change will be most acceptable to the clients and beneficiaries and others with whom the Office has business. I have thought so for a long time past.