

INSTRUCTIONS TO OFFICERS.

45. Instructions for the guidance of officers on matters of Office practice and routine, and also on points requiring explanation in connection with the administration of estates and the accounting-work incidental thereto, have been issued regularly to officers either by special circular or in the usual monthly issue of the *Public Trust Office Circular*. In addition, notes prepared by the Office Solicitor on matters relating to the administration of estates and the duties of executors and trustees have been circulated to officers each month.

Appended is a list of some of the instructions issued to the staff during the year. They cover a wide range of subjects, and are an indication of the varied matters which fall to the staff to be dealt with day by day in the course of their work.

PRINCIPAL CIRCULAR INSTRUCTIONS ISSUED TO THE STAFF DURING THE YEAR.

- Safe-deposit lockers : Reduction of rentals.
- Claims under Workers' Compensation Act : Provision for reciprocity with other countries as to compensation payable to relatives of deceased worker.
- Mortgage securities : Exercise of power of sale or other action taken on default by mortgagor.
- Extension of mortgage without consent of original mortgagor : Release of original mortgagor from liability under personal covenant.
- Abolition of fees charged by the Public Trustee for obtaining administration, passing stamp accounts, inspections by Rangers, &c.
- Native Trustee Amendment Act, 1922, and Native Land Amendment and Native Land Claims Adjustment Act, 1922 : Administration of estates of deceased Natives to be conducted by Native Trustee where possible.
- Part-time offices at Leeston and Balclutha : Payments to be made by District Officers instead of by Post Office.
- Death Duties Act : Provisional assessments : Date on which penalties accrue.
- Insurance agreements : List of companies which have accepted the continuous-policy system to cover properties under administration by the Public Trustee.
- Stamp duty on receipts and cheques issued or drawn by the Public Trustee.
- Motor-cars : Abolishing charge made to estates for use of Office cars.
- Auction sales : Newspaper-proprietors to charge commercial rates only for advertisements.
- Reporting new estates : Inventories of assets to be prepared by two persons : Check to be instituted of all assets handed over to the Office.
- Bank of New Zealand : Increase of capital by allocation of new shares : Action required in estates which hold shares.
- Sale of properties : Rates of commission to be allowed to land agents.
- Death duties : Interest payable under section 26 (2) of the Death Duties Act, 1921.
- Instructions for preparation of Agents' commission sheets.
- Returns of mortgages which are suitable and available for investment of estate funds.
- Conduct by Public Trustee, England, of inquiries and other services on behalf of New Zealand estates.
- Handwriting of cadets : Specimens to be forwarded periodically.
- Services of Police Department in matters relating to estates in backblocks.
- Conditions of sale and agreements for sale and purchase : Provisions pending completion of sales in respect of fire-insurance policies.
- Grants of probate and administration : Sealing fees.
- Supervision of farms : Control of farm-managers : Keeping in touch with farm-work : Farm accounts.
- Regulations prescribing the powers of investment of the committees of estates of mentally defective persons.
- Coal-miners' Relief Fund : Transfer of administration to Wellington District Office.
- Release of grants of administration by Stamp Duties Department.
- Accident insurance : Globo policy for estates administered by the Public Trustee.