B.—9.

48. In the estates of deceased persons, after the payment of debts, administration expenses, and other liabilities, the balance remaining is held for the beneficiaries in accordance with the provisions of the trust instrument, or for the next-of-kin in the event of intestacy. Remittances to the beneficiaries are therefore also an important matter in the estates work. The Office organization provides for payments to be promptly made, or securities and other valuables to be readily transmitted, to persons entitled wherever they may be throughout the Dominion. By means of the extensive system of representation throughout the country and the utilization of the resources of the Post Office, payments can be readily made in every town or district. In this way a substantial saving is effected for the beneficiaries and clients, for this wide representation and the services of the Post Office enable payments to

be made anywhere in New Zealand free from exchange.

It is not only to persons in New Zealand to whom in the course of his many duties the Public Trustee is called upon to account. Large numbers of his clients are resident overseas, not only in the British Empire, but in foreign jurisdictions, sometimes in remote and out-of-the-way regions, and so year by year it is necessary to arrange for payments in almost every part of the world. In Great Britain payments are usually made through the High Commissioner for New Zealand in The advantages of having in London the agency services of the High Commissioner are numerous, and are much appreciated by clients resident temporarily or permanently in the British Isles. In regard to remittances to other countries, the wide-spread organization of modern banking enables payments to be made safely and expeditiously in most places. In regard to payments in remote foreign communities, the services of the Consuls for the respective countries are availed of as occasion requires. There is a provision in the Public Trust Office Act, 1908, authorizing the payment of moneys and the delivery of chattels to consuls in New Zealand for transmission to the persons beneficially entitled in cases where those persons are actually residents of the foreign country which the Consul represents. Before payment or delivery can be made to a Consul under the statutory provision it is necessary that he be nominated for the purpose by the Governor-General. This has proved to be a most useful and convenient mode of accounting to foreign beneficiaries, and has enabled payments to be arranged when otherwise it might not have been possible to effect them in any other way.

## PERSONAL EFFECTS AND BELONGINGS.

49. In conformity with the recognized duty of an executor or administrator, the greatest care is exercised by the Office in the handling of the assets in the estates to protect the interests of all concerned, and to ensure that no trinkets or personal belongings or effects fall into unauthorized hands, but that everything belonging to the deceased is scrupulously accounted for. Sometimes this is a difficult matter. A testator or intestate may die amongst strangers or persons to whose interest it would be to conceal information concerning some of the Careful investigation and inquiry are often necessary, and on occasions resort must be had to drastic legal action to secure possession of the property of a deceased person. At times, for one reason or another, the personal belongings have to be sold at public auction, and, although forced in these instances to follow this course, through circumstances over which he has no control, the Public Trustee is now and then subjected to much undeserved criticism over such I therefore wish to emphasize that the conduct of the sale of articles of a personal or sentimental nature, either by public auction or otherwise, receives thoughtful treatment at the hands of the Office, and that it is carried out with as much delicacy and diplomacy as possible, and with the minimum amount of publicity consistent with doing the best for the estate. The feelings of the relatives are recognized and respected so far as the circumstances of the case will allow. Wherever possible, personal articles are not sold to strangers until the relatives have had an opportunity of purchasing them at approved prices. It will be readily understood, however, that unfortunately, for numerous obvious reasons, this cannot always be done. Where there is dissension or discord amongst the beneficiaries or relatives, irritating and difficult questions arise concerning the