

entered the office as a cadet on the 1st January, 1891, from Dunedin, on a salary of £60. The cash receipts for the year ended 31st December, 1890, were £143,386. The General Investment Account had decreased to £197,747, and the Special (£280,249) had increased by £34,434. The Commissioners will not fail to notice the progressive increase of the Investment Accounts, and the very much larger cash receipts of later years. I will now proceed to give a general idea of the record branch of the office. The Chief Clerk, Mr. De Castro, has always had the management, and, with an assistant and cadet, carries out the duties devolving upon it. Every letter as it comes in is opened by the Chief Clerk, and the *précis* written by him. It is then passed to the assistant, who numbers it, enters it in the record-book or the index-books, or both, as the case may require, the cadet meanwhile obtaining from the safe the former papers for attachment. When attached it is placed in the pigeon-hole, marked with the Ledger-keeper's name who has charge of the particular class of estates to which the letter relates. I may here explain that the work of the department is classified under five distinct headings—viz., Intestacies, Wills and Trusts (two ledger-keepers), Lunacies, and Real Estates, and Miscellaneous, which includes Native and West Coast Settlement Reserves, so far as financial matters or disbursements are concerned, but the clerk in charge of Native matters above referred to attends to the records, correspondence, leasing, collection of rents, &c. To revert: The records from the pigeon-holes last mentioned are constantly being taken to the various Ledger-keepers, who make necessary entries in their Assets and Claims Book, Mortgage Register, Fire Policy Register, and other books, prepare acknowledgments for moneys received for signature by the Accountant, enter rents received in the terrier or rent-book—any or all which action is notified upon the record—prepare routine letters in reply or otherwise for signature. In cases where transmission is necessary, under the Land Transfer Act, to vest the real estate of deceased persons in the Public Trustee, the usual papers are prepared by the Ledger-keepers, as well as the covering letters to the District Land Registrar, for my signature. All entries having been made, routine letters written, and such notes made as may enable me readily to grasp the position, the record is then sent in to me (unless the matter dealt with is so purely formal in character—e.g., the receipt of the monthly rent return, or the final report of an agent, &c.—as to require no action), and such directions are minuted by me as in my opinion the nature of the case demands. Matters involving legal questions, or an application to the Supreme Court, are referred to the Solicitor, Mr. Wilson, either for his attention in drawing affidavits, petitions, &c., or for his opinion to assist me in deciding as to the course to be followed. As soon as the final steps have been taken, my rule is to stamp my initials on the left-hand bottom corner, as an indication to the Record Clerk that it is for the time being finished with, and that it may be filed away in the safe. Without such indication he is not permitted so to act. In addition to the records, the Chief Clerk is charged with many other duties—for instance, the preparation of the monthly return of estates placed under administration, the gazetting of such return, and forwarding of copies to the Agent-General. The advertisements are managed by him, and the list of all newspapers and periodicals in which the standing advertisements of the office appear is from time to time made up and corrected, the correspondence other than that relating to estates and Native matters, the general control and supervision of the staff, and many other matters not necessary to detail. With reference to the Ledger-keepers personally, Mr. Ronaldson has charge of the Intestacies Branch. This was formerly under two ledger-keepers, one of whom supervised the affairs of all estates the initial letter of the surname of which ranged between A and L inclusive, and the other the remainder of the alphabet. I have kept the ledgers and cash-books still separate because the time will come when two ledger-keepers will be again necessary. The second cash-book, however, may be dispensed with when either becomes filled. I should here explain that the term “ledger-keeper” is somewhat misleading—the gentlemen holding that office are much more than mere machines for entering up items in a ledger. They are really sub-managers, and very important functions devolve upon them. As regards their individual duties, these officers will no doubt have addressed the Commissioners individually as requested. I will not, therefore, enter into minute detail as to the work performed by them further than already indicated. Mr. Alexander has charge of the Wills and Trusts Ledger A to L, and Mr. Stephens M to Z. The particular will or trust-deed governs in each case. Great watchfulness is therefore requisite in order to insure that the provisions of such will or trust-deed are being carefully complied with, and investments made as required. Quarterly or half-yearly statements of account, with remittances, are made by this branch, differing widely in this respect from the Intestacies Branch, which, as a rule, accounts only on the winding-up of an estate and distribution among the next of kin. Mr. Beyer deals with two branches—namely, the estates of lunatics, and real estates. The former class involves the preparation of a report to and the granting by the Supreme Court of an order directing the course of administration in each case. The Check Ledger is also under his charge. To Mr. Buckland is assigned the Miscellaneous Ledger, which includes the accounts of the Native and West Coast Settlement Reserves, all receipts under statutes, and, in a word, everything not classified under one of the five preceding. The system, then, involves this principle: that the Ledger-keepers are responsible to me for all information I may require as regards the classes of estate or subjects respectively placed under their charge, both financially and otherwise. They also prepare the correspondence of their respective branches. It will be at once perceived, the wide range and varied nature of the duties performed by these officers. In all matters of account-keeping they are under the immediate supervision of the Accountant, from whom they take instruction in all matters pertaining to accounts. It will have been noted that there are six ledgers in use, and seven cash-books. Were there but one ledger the constant references to it would seriously interfere with the duties of its keeper and poster. Indeed, I venture to assert that it would be absolutely impossible to carry on the business of the office with a single ledger, as the Audit officer must have access to it for a great part of half of each day, and the interruptions to the poster during the available balance of the day would be so frequent as to paralyze his work and soon create arrears of entries