		Expenditure—continued.					s.	d.	£	s.	d.
~~	Brought forward		• •		• •				1,686	15	0
Rent—	7.0.1	TT 1000						_			
One-fifth proportion Head Office				• •	• •	95	0	0			
One-half proportion Nelson				• •	• •	11	5	0			
Three-quarters proportion Greymouth					• •	33	5	0			
Ha	wera Office	• •	• •	• •		12	0	0			
							-		151	10	0
Travelling-expenses—											
	W. Fisher (Reserv	res Agent)				175	0	0			
	icer accompanyin		outions			35	0	0			
	lieving agencies					20	Õ	Ö			
2002	,	••	• •	• •	• •				230	0	0
Legal expenses, being half consulting barrister's retain-											
ing-fe		ii consului	ng barr	isters r	etam-				100	0	0
		• •	• •	• •	• •				160	0	0
Printing and stationery					• •					_	-
Clerical assistance on distributions				• •	• •				41	10	0
Auditing		• •	• •	• •	• •				48	0	0
	fice services	• •	• •	• •	• •				150	0	0
	Board expenses	• •			• •				27	0	0
Agents' Commission—											
	merston North	• •	• •	• •		5	6	4			
	kitika	••	• •	• •		10	3	8			
Tar	ıranga					1	15	0			
								_	17	5	0
Profit	• •	• •	• •		••				21	16	5
	•								0 622	16	5
								-	2,633	10	
								_			

The annual profit, £21 16s. 5d., here shown is a nominal sum only, and is not sufficient for insurance against the many losses to which the office is exposed. Owing to the rapid multiplication of interests, the distribution becomes annually more onerous. In many grants the shares represented by one Native a few years ago are now divisible amongst five, eight, or more. I produce a list of those interested in Grant No. 3938, Ngatitara (see forward). One of the original beneficiaries is now represented by sixteen, another by thirteen, and many others by lesser numbers. In addition to this multiplication of interests, many of the successors are infants, and the office has to find out who have been appointed trustees for them in order to pay to the proper person. A further difficulty arises from the fact that one Native, say in Taranaki, may, on dying, leave successors in Kaiapoi, Motueka, Waikato, and elsewhere. These have to be sought for and paid, if only a few pence each. I cannot hold out any hope of a further reduction in rates of commission for the next ten years. The rate is already perilously near being too low. If the Native Branch of the Public Trust Office is run at a loss, such loss must be made good by the profits of the other branches, which would be unjust to the widows, orphans, and other beneficiaries in whose interests estates are administered by the institution.

The charges made by the petitioner against the Reserves Agent of neglecting his duty in not taking the rents to some Natives, and in taking orders on their rents, are not specific enough to reply to. No dates, names, places, or amounts were given, and such vague statements cannot be disproved either by myself or the Reserves Agent. Mr. Fisher is a most painstaking officer, and does not spare himself in the discharge of his duties. He knows every Native in Taranaki to whom he has to pay rents, and, as far as I know, always goes to where the Natives are. Amongst the many letters that I get from Natives on matters connected with their affairs, I have never got one hint of his failure in this respect. I am satisfied that the petitioner has been misinformed. If she will supply me with details, a full inquiry will be made.

As to orders on rents, these are wholly invalid, and cannot be accepted either by the Public Trustee or the Reserves Agent. No one goes around with the Agent except a clerk from the head office. Of course, the date of his visit to any place is always known beforehand, and no doubt those to whom Natives owe money take care to be present. A storekeeper or other person who has assisted a Native has a right to expect his account to be settled or reduced at distribution-time, and Natives should not object to such payments. Mr. Fisher has a strong affection for the Natives, and is implicitly trusted by most of them who know him. He would not, I am certain, lend himself to doing what is suggested by petitioner. I would respectfully suggest that the Committee do not report on the petition, if the report is to refer to this matter, until it has given the Reserves Agent an opportunity of being heard. He will be in Wellington in the course of a few days.

The Natives have a legitimate grievance in respect of the land-tax. It applies to Europeans and Natives alike where lands are held in trust for several owners; but, as there are few estates of large size held in trust for a great many Europeans, the tax falls heavily on Natives where a large grant is held in trust for many owners. In such cases the amount of land-tax paid by each Native is out of all proportion to his small income or interest in the reserve. This should be altered in fairness to the Natives, especially if the lands are in future to pay full local rates.