

Without elaborating reasons, we make the following further recommendations which are supported by the evidence:—

(1.) That the final accounts rendered to beneficiaries should show the death-duty valuations of the assets, so that a comparison of the results may be readily made.

(2.) That there should be an annual conference at Wellington of the District Managers.

(3.) That care should be taken to see that a District Manager will not be unduly burdened by having the duties of Deputy Assignee cast upon him, and that the Public Trust Office is adequately remunerated for its services so that the Common Fund is not charged.

(4.) That a book of instructions to date should be compiled for the use and guidance of agents.

(5.) That a book of instructions should be prepared for the use of those in the Accountant's branch especially, giving information on questions of law and other matters that are of common or frequent occurrence in dealing with estates and the preparation of accounts, and it should be seen that this is kept up to date. This should prove of considerable advantage to those undertaking the examining and checking of estate accounts for the first time.

(6.) That juniors should be encouraged to qualify themselves in accountancy and relevant branches of law.

(7.) That a judicious interchange of officers between Head Office and the branches should be made with a view to adding to the officers' experience.

(8.) That to save the time of the Public Trustee, the Deputy, and Secretary, the officers in charge of departments might well be intrusted to a greater extent with the signature of letters on routine and other matters of an ordinary character.

General.

Having thus endeavoured to indicate such improvements as in our opinion might with advantage be effected, we would say, in conclusion, that we take it the Public Trust Office was created for the express purpose of providing equitable administration of estates, testate or intestate, under cover, in certain circumstances, of national guarantee, and the privilege thus conferred has been largely availed of during the forty years or more the Department has been in existence. It may therefore be taken for granted that the indubitable advantages derived from such an institution are by this time sufficiently well known to the community, thus rendering it quite unnecessary to resort to questionable or undignified methods of attracting business by unduly encroaching on the prerogatives of others. It should be the object of the Department not to arouse antagonism by overt acts of irritation and aggression, but to cultivate the best relations with all sections of the public, and thereby enlarge its scope of usefulness in an amicable and legitimate manner. This becomes all the more a matter of necessity in the case of a great and beneficent concern avowedly not out for profit, but for the protection of parties committed to its care by those who have confided in its integrity and stability.

We cannot therefore too strongly condemn what has been clearly manifested in the course of our investigations—a tendency to unduly force the growth of business.

A Department such as this will be more wisely and safely administered by avoiding stimulating processes and leaving it to a discriminating public to appreciate naturally and gradually its worth and utility.

Our sincere thanks are due to the members of the staff who have so readily and clearly placed before us matters concerning the various departments; to gentlemen outside, whose views and statements have so greatly assisted us; and to our Secretary, Mr. Gore, and his assistants, for the very material help they have rendered in the discharge of the task intrusted to us.

Given under our hands and seals, at Wellington, this eleventh day of April, one thousand nine hundred and thirteen.

A. MACINTOSH.
J. H. HOSKING.