B.**—**9.

The principle of decentralization has been discussed at conferences of local representatives for many years past, but it is only during the present administration that it has been fully developed. So far as it has proceeded up to the present it has certainly justified its adoption, and given complete satisfaction.

The abnormal conditions arising from the war, and from the epidemic at the close of last year, threw an enormous additional strain upon the staff; but despite the unusual difficulties under which the work had to be carried on it was

accomplished with but trifling delays and surprisingly few complaints.

During the epidemic fully one-third of the staff at this Branch were incapaci-

tated for varying periods, but those who escaped the influenza worked most loyally and indefatigably in order to keep the work up to date.

During the period the epidemic lasted 242 estates were suddenly thrown upon the Office for administration, in addition to the ordinary inflow of business. These comprised hotels, billiard-saloons, and various other businesses, the affairs of which, owing to the sudden deaths of the owners, were invariably left in a more or less involved condition.

That the staff, already weakened by the epidemic, should have successfully accomplished all this work is in itself a striking testimony to increased efficiency resulting from the general scheme of reorganization introduced by the present Administrative Head, which is still in process of further development.

CHRISTCHURCH.

The work of the Christchurch Branch has proceeded very steadily during the year, and there has been a continuous increase in the volume of business.

To keep pace with this the staff has increased from forty-one to fifty-two.

The efficiency of the administration work has been greatly assisted by the appointment of a District Solicitor, a District Accountant, and by the increased dele-

gation of powers to carry out the complete administration of estates at this Branch.

The appointment of a District Solicitor has proved a great success, and has enabled the bulk of the legal work to be prepared locally and expeditiously, thus saving an immense amount of correspondence with the Head Office. In addition, the fact of having a qualified legal man on the spot enables the staff to consult him on the many points of law which arise in the course of the administration of estates.

By the appointment of a District Accountant the preparation and examination of accounts has been placed on a proper footing. Under his oversight the keeping of all books of account, such as ledgers, journals, cash-book, assets and claims register, insurance, mortgage, rent and other cards registers, has been systematized, periodical checks arranged, and the system generally perfected to such a good effect that the last annual balance was made in record time.

The work of decentralization has proceeded apace during the year, and at the present time a great deal of the administration work is completed here. All Court work in connection with grants of probates and letters of administration is carried out in Wellington as heretofore, and Head Office is kept advised of the progress

of the administration by means of periodical reports.

Decentralization, as far as it has proceeded, has in every way been a success, as it ensures the local Office being in complete touch with every aspect of the administration, including the keeping of the ledgers and the preparation of accounts from beginning to end. The correspondence between the Head Office and the Branch is greatly diminished, and our clients can obtain, without delay, ready and firsthand knowledge of the progress of the administration. Further, the time an estate remains in the Office is shortened, with satisfactory results to both ourselves and clients.

To show, in some measure, the amount of work going through this Branch it might be mentioned that the number of estates under administration on the 31st March, 1919, was 2,058, of a value of £1,840,091. New estates to the number of 726, of a value of £336,267, were reported during the year, and 409, of a value of £70,650, were closed.

Owing to the land in the Canterbury District being long settled, values stable, and the land generally being of good quality, it offers first-class security for loans