

them accepting a trusteeship. After examination of the position as per the certified statement of the soldier, the Trustees should arrive at a decision as to this, and whether they deem the soldier's position to be such that any service they can reasonably render will assist him or his family in the maintenance, continuance, or realization of his business. A power of attorney would be taken from the soldier, as per Form B herewith, with any necessary amendments, and a trust formed. Provision will be made not only for the management or disposal of soldiers' businesses, but also for the amalgamation of one business with another where in the opinion of the Trustees such a course at the outset, or subsequently, may be desirable in the interests of the soldier's estate.

#### *Rules for Trustees.*

(a.) Each Board shall appoint its own Chairman. Each Chairman shall see that minutes of all meetings are duly kept, and shall be responsible for the procedure of the Board.

(b.) Two members of the Board shall form a quorum. The Chairman shall have a deliberate as well as a casting vote.

(c.) Meetings of the Board shall be called by the Chairman as occasion requires. The Chairman, in urgent cases, may obtain the opinions of other members by interview or wire, and any action by the Chairman accordingly shall be confirmed at the next subsequent meeting.

(d.) A copy of each application (made in duplicate by the soldier to the Trustee Board) must be sent by the Trustees to the Commissioner for the District in order that a full record may be kept.

(e.) When the Board of Trustees and the Reservist have agreed that a trust shall be formed a power of attorney is to be entered into, for which a draft form will be provided, which may have added to it such special clauses as are necessary to meet any special conditions of the soldier's case. Such trust is not to be operative until it has been adopted in writing by the Commissioner for the District.

#### *Expenses.*

Trustees will be entitled to be reimbursed by the National Efficiency Board for out-of-pocket expenses in connection with preliminary inquiries for the purpose of the formation of trusts and the general business of the Board. Where expenses are incurred in administration such charges shall be a debit against the business concerned.

Trustees might inquire as to what voluntary assistance they can obtain from solicitors and auditors and as to what arrangements they recommend in the matter of accountancy work.

Any stationery or general office requisites necessary may be procured by the Trustees.

March, 1917.

WILLIAM FERGUSON, Chairman.

#### APPLICATION FORM TO BE USED BY SOLDIER IN APPLYING TO TRUSTEE BOARD.

Application to Trustee Board at:  
 Applicant's name:  
 Applicant's address:  
 Applicant's place of business:  
 Nature or class of business: . . . . . Established in [State year].  
 Tenure of premises and class of buildings:  
 Capital paid up:  
 Partners:  
 Annual sales: £ . . . . . Cash: £ . . . . . Credit: £ . . . . .  
 Average annual for past five years: Gross profit: £ . . . . . Net profit: £ . . . . .  
 Last stocktaking and balance was  
 Stock when last balance taken:  
 Present value of stock: £ . . . . .  
 Amount owing to creditors: £ . . . . . Amount of sundry debtors: £ . . . . .  
 Bill of sale (if any): . . . . . Mortgage (if any): . . . . .  
 Last balance-sheet and profit and loss account [*Certified copy must be attached hereto*]:

#### NATIONAL EFFICIENCY BOARD.

##### CIRCULAR TO TRUSTEE BOARDS AND COMMITTEES OF ADVICE RELATING TO EXPENSES.

All telegrams and letters addressed to the Commissioners or to the Head Office of the National Efficiency Board will be accepted by the Post and Telegraph Department, and the amount charged thereon will be collected by the Department at the office to which the communication is addressed. All other telegrams, postages, and telephonic bureaux charges require to be paid for in the ordinary way, and Trustee Boards and Committees of Advice are requested to keep careful account of any such expenditure with a view to reimbursement by the Board, or, in the alternative, a supply of franked envelopes will be forwarded.

Any stationery or office requisites that may be required by the Trustees or by the Committees are to be obtained locally and accounts for same rendered by the Trustee Boards and Committees of Advice to the Commissioner for the district, or, if preferred, may be obtained from the office of the District Commissioner.

Out-of-pocket expenses incurred by Trustee Boards for travelling in making inquiries or otherwise on the business of the National Efficiency Board prior to the formation of a trust will be refunded on application to the District Commissioner. It is anticipated that the work, after