

the formation of the trust, will be carried out voluntarily, and that there will be no expenses, but if there are any they are a charge against the trust. Out-of-pocket expenses incurred by Committees of Advice acting on instructions from the Commissioners will be refunded on application.

It is requested that statements should be rendered in every case monthly to the District Commissioner, and it is suggested that it would be convenient for such statements to be made up to the 20th of each month so that payments therefor may be brought to account before the end of each calendar month.

All disbursements apart from petty expenditure of stamps and telegrams should be supported by signed vouchers.

The following telegraphic addresses have been arranged with the Telegraph Department :—

- “Efficiency, Auckland.” (Delivery to Mr. Gunson.)
- “Moss, Efficiency, Wellington.” (Delivery to Mr. Moss.)
- “Efficiency, Christchurch.” (Delivery to Mr. Frostick.)
- “Efficiency, Dunedin.” (Delivery to Mr. Hunt.)
- “Efficiency, Wellington.” (Delivery to the Chairman.)

THOS. MOSS,
Commissioner, Wellington Military District.

NATIONAL EFFICIENCY BOARD.

MEMORANDUM FOR INFORMATION AND GUIDANCE OF TRUSTEE BOARDS SET UP TO ASSIST FARMER RESERVISTS CALLED UP FOR MILITARY SERVICE.

March, 1917.

1. Cabinet has set up a National Efficiency Board as a Royal Commission to inquire as to questions arising out of the war, and to advise the Government thereupon. Amongst these questions is the following: “To inquire as to the necessity or advisability and the best methods of carrying on or disposing of the farms or other businesses of men engaged in military service.”

2. The National Efficiency Board reported to the Government as to soldiers' farms as follows :—

“We are of opinion that immediate facilities should be provided by the Government for the management of soldiers' farms. We therefore beg to submit the following proposal: Boards of Trustees should be appointed for particular districts or sub-districts as may hereinafter be provided to advise, manage, or dispose of soldiers' farms, or in case of death to act (if required) for the beneficiaries. The Boards of Trustees should be appointed by the Government upon the recommendation of the National Efficiency Board. The Trustees shall appoint a supervisor for each farm, who must be a practical farmer, and be approved of by the National Efficiency Board. An inventory of all the soldier's assets and a statement of his liabilities should be prepared on the proposal for the formation of a trust. If on investigation it should be found that the financial position of the farmer appears to be unsatisfactory to the National Efficiency Board, the management of the farm should be declined. If it should be found by the National Efficiency Board that the estate is one suitable for management by Trustees, then a general agreement shall be arrived at between the soldier (farmer) and the Trustees as to the lines upon which the farm is to be run. Such agreement shall be subject to the approval of the National Efficiency Board.

“A supervisor shall manage the farm under the direction of the Trustees. It is recognized that one of the chief difficulties that will be met with is that of obtaining labour, but it is believed that in many cases considerable assistance can be economically arranged for from the neighbours. Proper accounts and returns, in prescribed form, shall be furnished by the supervisors, and shall be rendered to the Trustees monthly. The Trustees shall appoint duly qualified professional accountants, approved by the National Efficiency Board, to keep the books of all soldiers' estates. The accountants shall issue half-yearly statements as on the 30th September in each year, and an annual report and balance-sheet at the 31st March, and a final statement on completion of trust. Certified copies of all statements, reports, and balance-sheets, after adoption by the Trustees, must be supplied to the member of the National Efficiency Board for the district. Such balance-sheet shall be duly audited by a nominee of the National Efficiency Board.”

3. The Acting Prime Minister, the Hon. Sir James Allen, K.C.B., on the 22nd February, 1917, issued the following communication to the National Efficiency Board :—

“Your proposals with respect to Boards of Trustees to be appointed by the Government on the recommendation of the National Efficiency Board are approved, and the Board may proceed at once to act.”

Comment.—The above extracts are furnished for the information of Trustees. The scheme is meant to be elastic, it being the intention of the National Efficiency Board to give to Trustee Boards, which have been carefully selected, wide powers with a view to the Boards taking defined responsibilities.

4. The Trustee Boards, members of which are rendering to the State voluntary service, have been appointed by the Government. Under the National Efficiency Board these Boards may, subject to the regulations now being prepared, undertake to advise, manage, or dispose of soldiers' farms, or in case of death to act (if required) for the beneficiaries. These regulations will provide, amongst other things, that no trust shall be undertaken until the full particulars of the estate and the proposed terms of the trust have been approved by the National Efficiency Board.