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inspection of each branch annually by an officer from the Chief Inspector's Division at the Head Office. This change has been made possible by reason of the high state of efficiency that has been attained. It is, moreover, desirable in order to ensure entire uniformity of procedure at all offices, and to conserve the time of Reviewing Inspectors as much as possible for reviewing the administration of the estates, and maintaining a careful check on the arrears of rent and interest. Further, as a result of a modification in the audit of the Public Trust Office accounts by the Audit Department, it has been decided to utilize the services of the Reviewing Inspectors in auditing the cash transactions at all District Manager branches.

Regular inspections by District Public Trustees and District Accountants still continue to be made of District Manager offices and Agency offices in their districts. The numbers of inspections made during the year are as follows: District Public Trustee offices, nine; District Manager offices, five; Agency offices, forty-one.

The high standard of efficiency attained for some time past at the District Offices has been due in no small measure to the system of inspection to which they are subject.

SITES, BUILDINGS, AND PREMISES.

Office-sites.

61. Sites for the erection of Public Trust Office buildings have been purchased at Blenheim, Dannevirke, Hamilton, Stratford, Waipukurau, and Whangarei.

OFFICE BUILDINGS.

62. Two factors have rendered it necessary to adopt a somewhat extensive building programme during the past two years. Although the business of the Office increased largely during the war period, all building operations were practically suspended owing to the high cost of construction then existing. The problem of accommodation has also become an urgent one through the system of delegation, under which large portions of the work connected with the administration of estates are performed in the District Offices. This has led to increase of staffs at such offices, and has rendered it imperative to provide increased and improved accommodation.

Buildings, planned on modern lines and embodying the requirements necessary for efficient staff control, have been erected at Gisborne, Masterton, and Napier. The staffs at these offices are now working under excellent conditions, which make it possible to obtain the very best results. Buildings are also in course of erection at Blenheim, Timaru, and Christchurch.

In all buildings erected by the Office provision is being made for the future expansion of the work, and those portions of the buildings which are not immediately required by the Public Trust Office are let to suitable tenants, and the buildings thus made revenue-producing.

At Whangarei a new building is projected which will serve to accommodate not only the District Public Trustee and his staff, but also the other Government Departments which are represented in the town. It is proposed to erect a four-storied building of reinforced concrete on a suitable site which was acquired in the town. The ground floor will be occupied by the District Public Trustee and his staff, and the remaining portion will be allocated to the other Government Departments. The building will be a handsome and spacious one, and will embody all modern improvements making for the prompt and efficient transaction of public business.

REDUCTION OF EXPENDITURE.

63. In last year's report a statement was published showing that annual savings amounting to £54,516 had been effected in the cost of working the Office. During the year now under review continued attention has been given to further reductions in expenditure where possible, with the result that additional savings totalling £10,367 per annum have been introduced.