during the period of their confinements, and it is open to each soldier's wife to make application accordingly should she so desire.

Surgical Operations.—The Board has authority to grant financial assistance to the extent of pound for pound up to a maximum amount of £10. Hospital Boards have been informed that the Public Health Department will pay the cost of treatment in hospitals of the wives and children of all soldiers on active service, irrespective of the military or civil status of the soldier.

The soldier desiring financial assistance for other purposes should see the paragraphs relating to repatriation and land.

Soldiers' Farms and Businesses.

During the war the National Efficiency Board, through its organization of Committees of Local Trustees, has performed valuable work for absent soldiers, particularly in connection with farming properties. Upon the recommendation of the Board the Government gazetted regulations on the 5th April, 1917, empowering the Board to undertake the supervision of soldiers' properties. Under these regulations the Board accepted powers of attorney from soldiers proceeding on active service, and in each case appointed a Soldiers' Property Board of Trustees, consisting of local farmers where the property was a farm (including, if necessary, a representative of the absent soldier) to supervise the management of the soldier's farm during his absence. Most of the trusts accepted by the Board from soldiers related to farm properties, a class of business that is particularly suitable for being handled by local trustees. Many of these trusts have now been cancelled as the result of the return of the soldiers, who have taken over their properties again, and the Board has been gratified to receive the thanks of the returned men for looking after their properties during their absence.

These trusts do not by any means represent the total extent of the assistance rendered to soldiers by the Board's organization in connection with the management of their properties and businesses. In numerous cases the Boards of Trustees and Committees of Advice under the National Efficiency Board have made local arrangements for the work of the soldier to be carried on without the necessity for the constitution of a formal trust under the regulations.

Another phase of the Board's activities in the interests of absent soldiers was the protection of soldiers' businesses. For a time the Board was dissatisfied with the limited amount of practical assistance which could be rendered by it to business men (other than farmers) called up for military service. So many of the businesses were personal in their character that the difficulty of carrying on the undertaking successfully in the absence of the principals and under the supervision of amateurs—no matter how willing and anxious to assist—was soon apparent. This inability to assist arose largely from insufficiency in the Board's powers, and because it could not compel those who would benefit by any reduction of competition to contribute towards the business affected by the absence on military service of the principals. The Board at an early date laid down the principle that those likely to benefit by remaining undisturbed in business should contribute to an extent proportionate to such benefit for the upkeep of those who, through the circumstances of age or of more robust health, had the onus of military duty thrown upon them. As long as enlistment was voluntary the matter was not of much moment, but with compulsory enlistment the injustice of the position rapidly appeared, and upon the advice of the National Efficiency Board the Government gazetted regulations on the 27th August, 1918, with the object of affording protection for soldiers' businesses. Under these regulations it is illegal for a person to establish