

would you not like to have these rough cash-books to refer to and to know exactly what you did when you first received the money?—That is shown on the block of the receipt.

1548. What, then, is the use of the rough cash-book?—It is simply a memorandum of my takings during the day.

1549. Is it the first memorandum you make of your takings?—It is the first I make.

1550. I am presuming that you receive the money?—I do, from the people who take it. I do not go to the counter and receive the money myself from the person paying it in: neither do I first receive in all cases the money that comes through the post.

1551. Is any officer on your staff allowed to receive money?—The officers in charge of estates are those whose duty it is to receive moneys across the counter on behalf of those estates. A cadet will have charge of the counter, and if any one comes in to pay money the cadet will speak to the customer, and if he tenders £5 which he wants to pay the cadet will take that £5 and hand it to the officer in charge of the estate, who will make the necessary entries and the receipt for it, and then hand the money over to me.

1552. How many of this class of responsible officers have you on your staff who are authorised to receive moneys in that way?—Each Ledger-keeper—five in all.

1553. You have five officers authorised to receive large sums or small, as they happen to be paid in daily to the Public Trust Office?—Yes.

1554. What do these officers do with the money they receive?—Having made the receipt, they hand the money over to me, with a note of the number of the receipt. I should explain that all receipts are signed by me, if I am there, of course. Although they make the receipt and fill in the block, the receipt comes to me to sign.

1555. Then, if each of the five officers happens to receive several amounts during the day, they individually do not give receipts for these several sums of money, but bring the money to you, and you sign the receipt?—Yes, after they have filled the receipt up.

1556. Before you sign the receipt you count the moneys?—I count the moneys, and in this little pass-book I enter the amount first.

1557. And then you transcribe it into a little larger pass-book of the same class?—Not immediately; but I do transcribe it into a larger pass-book.

1558. Do you think it is a proper system that you should have five officers in your office, which is not doing more business than any ordinary branch bank in the City of Wellington in the way of receiving deposits—do you think it is a proper system to allow five officers to receive money?—I think, in connection with our business, it may be so, because we are doing quite a different business to a bank. With a bank there can be no question as to the desirability of taking money, but with us it may be a question whether it is desirable to accept moneys when presented to us, and no one is so well able to know that as the officer in charge of an estate.

1559. Have you ever had occasion to refuse money?—Sometimes we have returned money.

1560. Can you point to a case or cases where you have had to refuse money?—I might refer to a case almost similar within the last week, where a Chinaman died in Courtenay Place. There was a sum of £20 in the house. A policeman goes there and takes possession, and brings the money to this office, and pays it in here. He is given a receipt for it. Before an hour expires almost, we get notice from a lawyer in town that a brother of this Chinaman is going to administer the estate. The fact is we have no right to the money at all. We hold that money until he gets an order to administer.

1561. You did not refuse the money on that occasion?—No.

1562. How many occasions are there during the month or during the week when you have to refuse money?—Very few.

1563. *Mr. Loughrey.*] Do you take all moneys in these intestacies, and then give them back when orders of administration are taken out?—If we heard that a relative was going to administer we should not take the money.

1564. *The Chairman.*] What has the Public Trustee to do if a relative administers?—Nothing at all.

1565. In that case it would be a piece of officiousness on the part of the Public Trust Office to interfere?—Just so.

1566. Are you not aware that the banks very often have to refuse to receive moneys?—I am not aware of it.

1567. Supposing an individual went to the Bank of Australasia to pay money into my account, and he was informed I had no account there and to try another bank: have they not often such cases as that? The cases in which you have to refuse money is where it is on mistaken account the money is offered to you?—There are other reasons, too, why it is desirable the officer in charge of an estate should know the moneys coming in. There may be something about it which he may like to question.

1568. How can you go wrong in the matter of receiving money as long as you take care of that money?—We might be interfering where we had no right.

1569. What is the extent of the responsibility you take in receiving money which you find afterwards you have to give back again?—There is not very much responsibility.

1570. If you should happen to receive money which you have to return, the office has the use of that money meanwhile?—It has, but at the same time it has the trouble.

1571. What is the trouble?—To make the necessary entries, paying into the bank, and when you want to issue it again you have to go through the whole routine of passing vouchers, audit, &c.

1572. Supposing we are able, as the result of the examination by this Commission, to simplify your mode of book-keeping, do you not think we will get over those little difficulties?—Yes, I think you will.