

111. And they are carefully entered up?—Yes, by the office Solicitor, who is the Secretary to the Board.

112. But before you had an office Solicitor who was the Secretary?—The entries were then made by the Chief Clerk, Mr. De Castro.

113. Well, presuming that the Board is necessary for the working of your office, is a meeting once a week sufficient to facilitate the conduct of your business while it has to be controlled by a Board?—It is not sufficient. Delays are experienced in the execution of deeds and other documents, which cause irritation to the professional men with whom we have dealings.

114. Then, if the Board is to continue, how often would you suggest that it should meet?—Daily.

115. In the interests of the Public Trust Office business, which has become very large, do you submit that it is almost necessary the Board should meet daily?—Yes; if we are to avoid irritating delays and the risk of complaint it should meet daily.

116. I notice, in your statement made to the Commissioners you speak of a suggested alteration in the management of the Trust Office, by either the addition of a Deputy Trustee or two or three Commissioners with coequal powers. In the event of such a change taking place would a Board be necessary?—It would not then be necessary, because I would make the Commissioners or officers act as a permanent daily Board.

117. Will you please explain the constitution of the other Board to which you refer, and the objects of that Board?—The Native Reserves Board consists of the Public Trust Office Board proper and two Natives appointed by the Governor in Council. The only functions of the Native Reserves Board are the sanctioning of leases of any portion of the Native reserves vested in the Public Trustee by "The Native Reserves Act, 1882." The sanctioning of leases or letting of Native reserves—those are their functions.

118. Then, the only difference between that Board and your other Board is the addition of two Native members when the Native Reserves Board sits?—Yes; that is so.

119. That is to say, if it were not necessary to have two Native members on the Board when business in relation to the Native Reserves Act has to be considered, the ordinary Board meeting could deal with the business?—That is so.

120. Then, if the proposed change in the direction of management, as suggested by you in your statement, were to take place, there would be no necessity for that Board either?—None whatever.

121. And would the business of the Trust Office generally be facilitated without the interference of the two Boards referred to, and without the necessity of their meetings?—Unquestionably so.

122. Now, when you succeeded Mr. Woodward and became Public Trustee, how did you proceed when you took charge of the office—in relation to the working of this important Head Office? Perhaps you will understand me better if I put it in this way: When you succeeded Mr. Woodward and took charge of the Public Trust Office, did you look into the work and business that had been done by your predecessor, and see in what manner the work and business had been conducted?—As a general question, I did not. I did look into the method of conducting the particular estates which I was called upon to carry on; but, as a general proposition in respect of overhauling the system generally, I did not. It happened, when I took charge on the 8th July, 1880, that the yearly balance was being carried on. Mr. Woodward himself came down to the office on many evenings, and I recollect very well on one occasion it was 2 in the morning before we separated. He himself made out the balance for the year in which I took charge. The Chief Clerk was ill, and it devolved upon Mr. Woodward, myself, and the cadet to bring out the statement for Parliament, and Mr. Woodward himself did the greater part of that work.

123. Well, for instance, did you think it necessary to go through the books that had been used by Mr. Woodward, in order to see the system of book-keeping that he had commenced in the office, with the view of considering whether a change in the system was necessary, and, if so, what change?—I did not, because I had understood, and still understand, that the system of book-keeping which has now obtained in the Public Trust Office was settled by Mr. Woodward, who was a very good accountant, and the Controller and Auditor-General.

124. But are you aware that since you took the control not only have many new books but many series of books been opened in your office?—Yes, I am aware of it.

125. Have these all been opened with your knowledge and by your direction?—I should like to know what specific books you refer to. The Assets and Claims books were opened by my specific direction. As regards subsidiary account-books, I cannot speak from memory without some idea of the books you refer to.

126. Well, in Mr. Woodward's time, I think, his system was simply in keeping an individual ledger and an ordinary cash-book. Since that time I notice that several series of books—cash-books, ledgers, &c.—have been opened. Some cash-books are called "general cash-books." Do you know the use or the necessity of keeping a general cash-book?—Yes; I think I can explain that. Under the old system of one cash-book, and up to the year 1884, I think, the Audit Department used to keep a duplicate set of books in their own office. The cash-book was required to be sent to them daily, in order to be entered up in their books. As business increased the inconvenience occasioned by sending this cash-book up to the Audit daily was so great that it forced me to open further cash-books in order that the inconvenience might be obviated, seeing that the officers of the department might be engaged on one cash-book while the other was away. With respect to the cash-books at present in use—there are no less than seven—they were initiated when the subdivision of labour was completed, in 1887, whereby each Ledger-keeper had his own cash-book and ledger, and the seventh was called the "general cash-book," into which the totals of the other six were daily transferred. As I explained before, the Audit requirements for the cash-book to be sent to them daily have ceased, and I am of opinion that the number of cash-books can now be reduced with advantage.