

450. I notice the Audit Department have signed books here where the summations have not been made?—I have not noticed it. The Auditor-General signs the general cash-book.

451. Can you tell me what ledgers your balance-sheet is taken from?—It is taken from all the ledgers.

452. I have got a list made out here of twenty-two ledgers?—Including, I suppose, subsidiary ledgers; but the balance-sheet must be taken from the class ledgers.

453. By class ledgers you mean the individual ledgers?—Yes; ledgers containing individual accounts.

454. What is the object of your Check Ledger?—The Check Ledger is supposed to show us that the entries in the individual ledgers are correct.

455. How is the Check Ledger supposed to show you that?—The totals of the individual ledgers are carried into the Check Ledger.

456. Under what headings?—I can give you some of them: Intestacies, A to L and M to Z; Wills and Trusts, A to L and M to Z; Real Estates; Lunatic Estates; Miscellaneous; and the West Coast Settlement Reserves and the Native Reserves.

457. Are those totals carried from the individual ledgers under an equal number of headings into the Check Ledger?—I am afraid I am speaking on a subject I do not thoroughly understand. The totals are carried from the cash-book into the Check Ledger, and the items composing these totals are carried into the individual ledgers from the cash-book, so that the items in the individual ledgers should equal the totals carried into the Check Ledger.

458. Have you as many accounts in your Check Ledger as you have in your individual ledgers?—Oh, dear! no.

459. Under what headings do you take entries into the Check Ledger?—Intestacies A to L, Intestacies M to Z, Wills and Trusts A to L and M to Z, Real Estates, Lunatic Estates, West Coast Settlement Reserves, Native Reserves, Miscellaneous.

460. How do you use the cash-book in connection with the Check Ledger?—We carry the totals of the classes into the Check Ledger from the cash-book.

461. And what are the entries made from the cash-book into the individual ledgers?—The items comprising those totals.

462. Then, what do you do with your Cash Account as regards the Check Ledger?—[No answer.]

462A. If you do not know of your own knowledge, and lead me to infer that I must get all that information from the Accountant or other officers, of course I can understand it?—I would much rather the Commissioners would ask the Accountant, because he is thoroughly well versed in these matters, and I am not.

463. Would you prefer that in further important matters in connection with the books of the office the Commissioners should address themselves to the Accountant and the staff?—I would so prefer it.

464. Because it is better to be plain. It is no use worrying you about the books if you do not understand them?—It is a branch I have given entirely over to the Accountant and the Audit Department.

465. You have got a set of ledgers, small in their kind, "Petty Cash and Imprest." Do you know of that series of ledgers?—No; those are under the Accountant.

466. You do not know their object, or anything about them?—No.

467. Did you ever see this little book, "Bank Lodgments"—the size of a bank pass-book?—Well, it is in the Accountant's handwriting.

468. Have you looked through this book? This is a lodgment-book—the beginning of another series of lodgments in the bank. Do you approve of it being scratched through with red ink, as if upon a book of no use?—I take it it is a simple memorandum-book to assist the Accountant.

469. According to your own business knowledge, if it is necessary in an important office like this to keep a book of memoranda, or for any other purpose, should it not be a book that is kept in a proper form, so that it can be preserved for all time for reference?—No doubt.

470. Could you make anything out or understand what it means by referring to that book?—I could not. I never saw it before.

471. If you had, you would not have allowed it?—I may say I am entirely ignorant of its purpose.

472. If a book is figured with important amounts, then crossed out and re-crossed-out, it is not what you could take and say, "That is my evidence." In short, how can it be evidence in a Court of law when it is all crossed out as if the entries were errors?—It all depends what the crossing-out means.

473. If a book is worth keeping for the necessities of the office, it should be kept in only one proper form?—True.

474. Then it is no use my taking you through this other set of ledgers?—No.

475. Nor the Returned-cheque Ledger?—No.

476. Did you know there was a Returned-cheque Ledger?—I did not.

477. You do not know the ramifications and uses of a great number of ledgers and other books now in use in your office?—Of many of them I do not.

478. You told me that the system of having books brass-bound and canvas-covered was to make them uniform?—That is so.

479. I notice you have not introduced the canvas covers upon the terriers?—No; it was not an institution of the department under Mr. Woodward.

480. Then it was not thought necessary to protect them with canvas covers?—No. They are very much smaller books, to begin with, and are not so often used.

481. Is it not the function of a terrier-book, besides giving the particulars of a property, to give