

505. I think they must?—They may go through, but are not marked off in the same way.

506. Has the Assets and Claims Ledger any use in the direction of balancing the accounts in your office?—Not a bit. It merely contains memoranda for information.

507. Have you looked through these books?—Yes.

508. Have you noticed how they have been kept?—I have.

509. Would not a register, even without money-columns, of the business of the day, in alphabetical order, serve all the purposes of that book?—No; the register you suggest would not bring the property into a ledgerised fashion—that is to say, we could not tell how much property a man had.

510. Would not the ledger tell?—No; the ledgers do not tell the property unrealised; the ledgers tell the property realised.

511. Would not a register of the particulars of the property, showing what was unrealised, disclose all that was necessary?—I do not think so. For instance, on one page we would have, Smith, say, a fixed-deposit receipt, some shares, and probably something else. Then, a week, ten days, or a month after, you will have the same Smith, with some cattle, horses, &c.

512. Cannot all that be written in an ordinary register?—Yes; but you would not have it under your eye at once.

513. What is the use of those money-columns when there is no debiting or crediting?—It does not profess to be a ledger.

514. But it is ruled as a ledger, and in the form of a ledger?—No; we call it Assets and Claims, merely for the purpose of having on one side properties in the estate, and on the other the claims against it.

515. I still want to know whether an ordinary plain register would not give the same information, and be less puzzling to understand, if written up with these particulars from day to day?—The form of a journal would be less convenient to us than the form of a ledger.

516. Why?—Because we want, under the name of an estate, what the property of that estate is.

517. Could you not get it in a journal?—No; because you would have your entries in a dozen places instead of one. If a journal entry, your entries may be in a dozen different places; if a ledger entry, they must be in one page. And if I understand you rightly, entry day by day, you would have entries in many places, whereas this gives the entries in one place.

518. *Mr. Macdonald.*] Are we to understand that this book shows the story of an estate so far as its assets and claims are concerned?—As are reported.

519. Do I understand that you could turn up and tell the position of an estate at any time?—No; it is simply memoranda of property reported to the office at various times. It professes, also, to give how much of the property has been realised.

520. There is a series of headings all through this book which do not appear to be filled in. What is the object of putting the headings unless they are filled in?—None whatever; but apparently the Ledger-keepers have not found the information which it was thought desirable to have before them to be necessary.

521. So that the details of the book, as printed, are not carried into effect?—No. This was an experiment. There was no such thing as this before 1881, and it was pencilled out, and it appeared to me very desirable that the Ledger-keeper should have this book. I think Mr. Moginie was the author of it, but I am not quite sure.

522. Clearly, I think the original idea that you should have the page of an estate indexed is very necessary. It is necessary to know the particulars for which these headings have been printed; but none of these things are here. It is the exception all through to find either the index folioed, or the death of the persons, or any information of that kind. It is the exception rather than the rule to have the headings filled in; so that you might dispense with that and go to the original papers. This seems to be intended for something more than that. We will take two or three estates at random. You say the practice has been to fill in the Assets and Claims book the whole of the assets in each estate that comes into the office?—That is supposed to be done.

523. Take page 142, Estate No. 2,343. It professes here to consist of certain life policies to the amount of £800; debts due, £12 16s.; jewellery, £5; realty, £120; stock, £200. Now, if you refer to the papers of the estate, the examination of the papers does not show that this is accurate?—This is the Ledger-keeper's work, and he will give you the exact reason for the difference. That particular Ledger-keeper is an extremely cautious and particular man.

524. I understand you do not know anything of the details of the books?—No; these are books kept by the Ledger-keeper, and I never see them unless I have occasion to call for them.

525. Since we have been sitting here a complaint has reached us from one of the creditors with respect to the administration of this estate. On an investigation of the estate it appears that, instead of £12 16s. debts due to the estate, there was £951 altogether, according to the statement made by your own agent, and the details of which are here, with a statement that they are not very valuable?—They are publican's debts.

526. There appears to be one of them for £200 or more. You appear to have had considerable trouble about this estate?—A great deal.

527. Will you tell the Commissioners why no effort was made to collect that £951?—It involves going through the papers, but I shall do so with pleasure.

528. One of the complaints against the department by the creditors is, that no effort has been made to collect that £951, and there appears to have been no effort, judging by the papers, to collect it. Why did not the department hand over the debts to the creditors?—No doubt the department would have done so if requested. It is wrong to suppose that no effort was made, because the orders of agents are to collect. So it need not appear on the papers.

529. As a matter of fact, you did not receive the money?—No.