

839. Then, have you acquired any extra knowledge in the way of book-keeping since you joined the public service?—I have met a class of book-keeping I had never seen before. In the provincial service we had one-sided books—no debtor or creditor at all. Of course, in the Colonial Treasury there is another system of book-keeping there.

840. Is it a system of single entry or double entry?—I do not know that I can speak of the Treasury system as a whole. Of course I know the branch in connection with which I was placed.

841. What system do you think it is?—Well, I think it is one that is not in accordance with any mercantile system; it is quite distinct. It may be in accordance with Government systems, but that I have had no experience of before.

842. Had you any opportunity of laying down a system when you were in the Treasury?—No.

843. Then you held a subordinate position there?—I was transferred from Auckland into the Treasury, and I suppose I did not take any real section of the scheme of book-keeping in the Treasury. I was employed on returns, and drawing out statistical tables, and that kind of thing. I had no special department. Anything or many of the things that were required they gave me to do. If a comparative statement was wanted, or anything of that sort, it was given to me to do.

844. When you joined the Public Trust Office in your present position as Accountant, what did you consider were your duties?—My duties, as laid down by the Public Trustee, were to have charge of the books, to see that all receipts and payments were properly made, and all the work in connection with that, and I was to assist in the general work of the office at the same time if required. Of course I had no discretion to alter the system at all. The system was one which I was told was drawn up by Mr. Woodward and the Auditor-General, and I had to continue the same system; but, finding it was not altogether what was wanted, I suggested certain things to ingraft on to the system to make it more complete, and some of those were adopted by the Trustee.

845. Then, did you consider you had full charge and control of the books and the clerical work of the office?—I had full charge of the books, but not of the clerical work. The Chief Clerk had general supervision over every one else in the office outside the Trustee. Under him, I had charge of the books, and had to assist, if required, in the clerical branch.

846. Who is the Chief Clerk?—Mr. De Castro.

847. Did Mr. De Castro ever interfere in the clerical work of the office, or the mode of keeping the books?—No; I do not know that he did, any more than by stating that was the way they used to do it. I did not consider I had any right to break away from the system and introduce another; in fact, I had not.

848. Well, supposing any errors occurred in the mode of keeping the books at any time, or that the books were not properly kept at any time, would you consider that you were responsible for that?—Well, it is just this: I should be nominally responsible, but of course the work is very heavy, and I could not be supposed to supervise everything. Although supposed to be responsible for the whole work, my time for supervision was so limited I could not possibly supervise every one closely. The staff of the Public Trust Office when I joined it consisted of the Public Trustee, the Chief Clerk, and a cadet. When I joined it the cadet was dispensed with, and the idea was that the office was overmanned, I believe. I soon found out that if we were to keep proper records the office, instead of being overmanned, was undermanned. For instance, they had no terriers showing the rentals receivable throughout the colony, only in Wellington. Well, one of the things I suggested was, that the agents throughout the colony should be instructed to send in returns of all realty they were looking after, with the particulars of tenancies, dates to which rents were paid, and to open terriers so that proper records might be kept. Having started those terriers, it became necessary for some one to do the work, and that naturally increased the work of the office. It pressed very heavily on me, and additional assistance was got from time to time—not so much as was required. I worked very hard. I was fighting against the impression that the office was overmanned. It was necessary to work on to 6 o'clock, and then to work after tea, and to take work home after 10 at night. There are many things I feel were not done as neatly, nicely, and properly as they should be, owing to excess of work.

849. Then you are responsible for introducing that historical book known as the “terrier”?—Yes, and also the book known as the “Assets and Claims” book. In those days there was no record of assets and claims, except files of papers. You cannot readily refer to files of papers. In those days if you wanted to know whether an asset was realised you had to search the papers through. I suggested the Assets and Claims book, and when an estate was reported all the assets were recorded, and any claims or likely claims were recorded in that book too; so that on referring to the book you had a view of the estate, and could tell whether the estate was realised or not. There was additional work in keeping that book. Then I introduced the receipt- and acknowledgment-books to carry all the moneys paid into the office. They had nothing of that sort before. They used to make out receipts on pieces of foolscap paper, and hand them out. Entries were made from these pieces of paper. These slips of paper were kept until the time came for entering up the cash-book.

850. Then, you introduced the rough cash-book?—Yes; that was subsequently. As soon as I came into the office I suggested that we should get these receipt- and acknowledgment-books to carry all moneys—the receipts, for all moneys paid into the Head Office; and the acknowledgment-books, for all moneys paid in to the credit of the Trustee at the Bank of New Zealand. As long as those books were not divided, I used to note the lodgments into the bank on the backs of the blocks. After the acknowledgment- and receipt-books were split up into classes, it was then I started keeping a little rough book to show how the lodgments in the bank were made up by the entries in the blocks. From that we got the rough sort of cash-book which is still in use. I am still using up some of the old memorandum-books for the purpose.

851. Then, you, in fact, are fully in charge of the whole book-keeping staff of the Public Trust Office here?—Yes.