

852. I notice you have in this Wellington office what are termed "officers in charge" of various branches?—Yes.

853. How are these officers in charge?—Well, I am responsible for the work in the whole department, and they, under me, are responsible for the work in their respective branches.

854. They are all subordinate to you, I presume?—All subordinate.

855. How many of these subordinate charges or managements have you in your office?—Five. There are the Estates in Office or Wills and Trusts A to L; and Estates in Office M to Z; Intestate Estates A to L, and Intestate Estates M to Z, which are at the present time under one officer; Real Estates and Lunatic Estates, in charge of another; Native Reserves, West Coast Settlement Reserves, and Miscellaneous, under another. There are five officers to seven divisions.

856. I presume you are aware that the more books, and the more classes of books, that are introduced or used in an office the more complicated becomes the book-keeping?—Well, it is a great convenience to us splitting them up in a number of books, because it allows the work to go on simultaneously. It is a rule of the office that the records take precedence, and that they go through all stages and reach the Public Trustee on the day they arrive. If there was only one set of books it would be impossible for these records to reach him the same day, but by dividing officers into branches those records are divided into six lots. The six lots go through simultaneously, and the Public Trustee is enabled to get his records in very much less time.

857. Does not that entail an extra number of officers to do the work?—It may, perhaps, make the work a little longer in being done, because one officer can do a lot of work quicker than a number can do it; still, it has this advantage: it divides the work into classes; it gives one class of work a particular set of officers, who become more familiar with it than any man could be if he had to deal with a number of classes.

858. For instance, take the several series of ledgers. You have in number—subsidiary, individual, Check Ledgers, and others—twenty-two in current use in this office?—Yes.

859. Well, now, do any transactions go through more than one ledger? If they do, how many ledgers according to your system of book-keeping do the same transactions pass through?—A transaction first goes into the individual ledger. Then the same transaction, either singly or in a group, goes into the Check Ledger. These are the only ledgers the transaction goes into. The estate account is in the individual ledger. Several people may have interests in that estate of different quantities. In the sub. ledger we open an account for each person's interest in the one estate, and there we show each individual's interest, in the sub. ledger, which is combined in the whole in the individual ledger.

860. Then, do I understand you to say that transactions are separately or *in globo* transcribed from the individual ledgers to the Check Ledger?—No: the individual ledgers are posted from the cash-books and the journal, and the Check Ledger is posted from the cash-book and journal, with this difference: that the figures going into the Check Ledger are the totals in classes of all the estates in the cash-book for the one day. There may be for one day a dozen different estates in the cash-books belonging to Wills and Trusts A to L. Each of these is posted in the individual ledgers, but the whole is put into the Check Ledger.

861. Then, all accounts that appear in the individual ledgers also appear in some form in the Check Ledger?—Yes.

862. So that you can make your balance from the Check Ledger?—That is the book we make the balance from.

863. Then, you can take your Check Ledger now in use, and the balances appearing debtor and creditor in that Check Ledger, if taken out, will show the balance up to any date?—Yes; any day you can take out the balance.

864. Then, do I understand you that the subsidiary ledgers are ledgers not used for computing balances? They are more memorandum ledgers?—Yes; they are used simply to analyse the accounts in the individual ledgers. Of course we do not open accounts in the sub. ledgers for every account in the individual ledgers, because in intestate estates, after the widow has got her share, we will say the sum remaining for the children is equally divisible between them: in that case it is not necessary to keep accounts for each; it is only where the divisions are not equal that it is necessary to keep accounts for each.

865. Why cannot you analyse accounts in your individual ledgers, and show the result of that analysis in the individual ledgers without the aid of subsidiary ledgers?—That is, opening an account for each one's share?

866. Yes?—Well, that would place the beneficiaries at a disadvantage in this way: We allow estates interest on their floating balances if they do not sink below £50 in any one calendar quarter. If you split that up into three or four there may not be one of these accounts so separated entitled to interest, but they may be if left together.

867. Why not leave them in the individual ledger under one distinct heading?—At present that would introduce an innovation. We should have more accounts in the individual ledgers than go into the Check Ledger.

868. Do you mean to tell me that you have accounts in your subsidiary ledgers that do not appear in your individual ledgers at all?—No.

869. Very well. If every account you have in the subsidiary ledgers appears in your individual ledgers, either as a whole or in parts, why should it be necessary that these accounts in the subsidiary ledgers should be kept at all?—If we had one account in the individual ledger for the whole estate, and at the same time other accounts for portions of that estate, the money would really be in the individual ledger twice over—first in the one general account, and then in different separate accounts—and then the transactions taken out of the individual ledger would not agree with those in the Check Ledger.

870. Supposing that you have one account in the individual ledger under the heading of
9—H. 3.