

sign it?—Of course, I do not see Mr. FitzGerald when he signs the book, and do not know what he does. It is a necessity that the general cash-book he signs should be added up before he signs it.

930. How long is it since you have had this general cash-book?—Since about 1886 or 1887.

931. Are you aware it was not the custom to make the additions in the class cash-books?—There is no object in adding up the class cash-books; all you want is the daily total; when you have got that you want nothing else.

932. Is it not proper in a well-regulated office that the cash-books should be made up and balanced daily?—That is, of course, the case, but our general cash-book is the one.

933. Then, would not the system be more simplified if the daily cash-book were totalled up and the summations ruled off and balanced daily?—Yes; that would simplify the work. There may be some advantages in the system, as now, of the daily cash-books: to get at the balance they would have to be summated.

934. Would it not be more simple to have one class of daily cash-books?—Yes.

935. You might find it necessary, as perhaps it has come within your experience in other offices, to divide the alphabet, and under that system to use two or three cash-books, according to the amount of work, and then you would have only one set of cash-books. Now, supposing it still became necessary for the Audit to require you to produce a cash-book or cash-books at the Audit Office daily, and to suit the convenience of the Audit to leave cash-books with the Audit daily for a day's use, or even a few days' use, could not that be managed under a system of one form of daily cash-books in two sets for use on alternate days?—You could have a duplicate set of these on alternate days.

936. Then, if it became necessary for the Audit Department to need the cash-book daily again, would it not be better to have one form of cash-books and have them in two sets?—Yes. What I have suggested in my report is, that we should have a cash-book which would run longer than a day, and the totals could be posted into the Check Ledger.

937. Do you not think it essential for a proper system of book-keeping that the cash-books should be written up and balanced daily?—Yes, that is the correct thing.

938. You keep a cash account in your ledger?—In the Check Ledger.

939. If that system were adopted—of having one series of cash-books and one series of individual ledgers, classifying the ledgers by dividing the alphabet, or even in connection with different classes of estates, would not your system of book-keeping be made very much more simple?—Yes, it would.

940. Would it save clerical labour? You see, you would have a much lesser number of ledgers and other books?—It would be an advantage.

941. Did it never occur to you to suggest that course, or were you so bound by iron rules that you were afraid to do so?—My instructions were to carry on the system as I found it.

942. From whom did you get your instructions?—The Public Trustee.

943. The Public Trustee tells us he does not understand book-keeping. Then, I presume he really trusted you to conduct the office as you thought best in the way of keeping the accounts of the office?—I had no power to make any alterations.

944. Did you ever have occasion to make suggestions to him?—I suggested that the individual ledger be divided into separate accounts—capital and income; but, as it would alter the system which had been in vogue from the establishment of the office, he would not do it.

945. Tell us why you have got that form of reversing the debit and credit entries in your columns of transactions? I think you told me the other day you found it so in the office?—Yes, but I really never got a satisfactory explanation of it.

946. You never sought to alter it or go back to what was customary and usual?—No. I felt somewhat hampered by being instructed to carry on the system, and it was really not my place to make suggestions of that nature. I did suggest things which were considered absolutely necessary, like the Asset and Claims book.

947. You say you were instructed to carry on the system of book-keeping as you found it, by the Public Trustee?—Yes.

948. Do you know how many individual ledgers you have in use in the office?—Twelve, I think.

949. That is, including what you term "miscellaneous"?—Yes.

950. And there are other large ledgers?—Yes.

951. They average in folios—how many?—The larger ones will be about seven hundred and the smaller ones about five hundred.

952. Those ledgers are actually now in current use?—Yes; they have accounts open. Of course, the older accounts are not being worked, but are simply dormant.

953. Do you not think all the accounts contained in those twelve ledgers could be conveniently transcribed into at least one-half that number?—There would be this disadvantage: By keeping the old ledgers going you finish accounts in them. If you open new ledgers every year an estate that sticks in this office ten or fifteen years will be found in as many ledgers, whereas now you get the estate in perhaps two. It would be a matter of difficulty to haul down twelve ledgers.

954. Is it not a greater inconvenience to haul out twelve ledgers every day for the current work of the office?—Under the other system we may still have the same number. It might be convenient to bring the work of the office into six ledgers.

955. How many accounts have you opened in your individual ledgers?—Probably about three thousand: that is an estimate.

956. You have not less than that?—I should think they would total about three thousand.

957. Upon an average, how many of those operative accounts do you hope to close in the