

1001. Would any officer in your office be allowed to go to the ledgers to get information haphazardly?—Failing the proper officer, if he was engaged on work, and could not be taken off it.

1002. Do you employ your Ledger-keepers in all kinds of work?—The officers we call Ledger-keepers are really officers in charge of estates, and ledger-keeping is the smallest part of their work.

1003. Are not the ledgers and Ledger-keepers, if properly conducted, most important work and most important officers in your office-machinery?—Of course, I quite agree with the system of having one Ledger-keeper. It is a very responsible post, and the officer should be a good one who holds the position. But there are also important duties in connection with the records of the office. The officer in charge of estates takes the file of papers and keeps them right.

1004. Let us now confine ourselves to the ledgers in the first instance. Now, supposing you have a ledger of five hundred to seven hundred folios—you have ledgers in use containing that number of folios?—Yes.

1005. Well, supposing in a ledger of seven hundred folios you found sufficient room for two classes of accounts—estates in office and intestate estates, say—those are two numerous classes of accounts now worked in the office—supposing you found room for those two classes in one ledger, would it not be more convenient to have those two classes in one ledger than to have them in two or three ledgers?—I do not think it would.

1006. Well, tell me why?—In taking out the quarterly balances, if the accounts were in two ledgers two officers could do it.

1007. But tell me this: If you have a Ledger-keeper or Ledger-keepers, whom do you hold responsible for the work of those ledgers?—The Ledger-keeper.

1008. Can you expect the Ledger-keeper to be responsible for his ledger if you allow other officers to tamper with that ledger, and to make entries haphazardly or to take copies of entries out?—He would have to see they did them correctly.

1009. If he has to do that, would it not be more convenient that he should do the work himself?—Yes; it would save time.

1010. If he has to overlook another officer taking out work from his ledger, would it not be more quickly and correctly done, and save time, if the Ledger-keeper did it himself?—Yes; it would be more correctly done.

1011. Would it not save official work?—It would perhaps economize labour; but the whole of the work would not be got through in so short a time, because you cannot have more than one officer on it.

1012. If you have to prepare a statement of account in your ledger, tell me how you will engage more than one officer on the work?—You cannot, if the accounts are in the same ledger.

1013. I am speaking with reference to dealing with any particular account in any ledger. If you have to get information from a ledger—to make a copy of an account in a ledger, to take any particular items from an account in a ledger—can you employ more than one officer in doing that work?—No, certainly not.

1014. Then, do you still maintain that it would not be convenient, presuming the ledger was large enough, to hold two classes of accounts than to hold one?—It would have its advantages, no doubt; but experience shows that to have them divided gives us more facility.

1015. Your experience in this office has shown you that?—Yes.

1016. Have you ever tried the other plan that I have just shadowed forth?—In No. 3 ledger the accounts are mixed—that is, there is a section in that ledger for intestate estates, another for real estates, another for lunatic estates, another for wills and trusts, and another for miscellaneous. It was found very inconvenient when those accounts were in one ledger. When information was required about one class of estates, the ledger was in use for one purpose, and could not be used for another.

1017. When was that ledger opened?—I think in 1878.

1018. And when was it closed?—There are still some dormant accounts. [Ledger No. 3 produced.]

1019. When did that ledger commence?—It was opened in July, 1878.

1020. Can you tell me what date in July it was opened? Will any accounts indicate the date upon which that ledger was opened in 1878?—Yes; I expect the 3rd July would be the first.

1021. Have you any particular title for this individual ledger beyond “No. 3”?—No; the first three ledgers of the office were Nos. 1, 2, and 3.

1022. Then, I understand this is really the third individual ledger that was opened in the Public Trust Office?—Yes.

1023. Who kept this ledger?—It was kept first by Mr. De Castro, afterwards by myself, then by a young man named Sleight, and afterwards by various other officers who followed on.

1024. Are any of the officers now in the service who kept this ledger?—Yes: Mr. De Castro, Mr. Warren, and Mr. Hamilton, and I think Mr. Ronaldson also, had a hand in keeping it.

1025. Is this ledger still in use?—It has still old accounts in it that are still operative.

1026. They are dormant, but they are alive? There are balances standing to their credit?—Yes.

1027. Was this ledger posted by more than one officer during certain periods?—I think one or two officers posted this ledger at the same time. I think it is very likely that during the time an officer was keeping that ledger some other officer assisted him from time to time.

1028. In looking through this ledger I can trace several different handwritings in the same accounts throughout. I think that would show that during the activity of this ledger it was posted by more than one officer—indeed, by several officers?—Yes, it is so.

1029. Then, I think you mentioned this ledger as an instance to show it was not convenient to have different classes of accounts in the ledgers?—Yes, that is so.