

make out whole statements of the accounts, covering years, it might take the Ledger-keeper an hour or two.

1056. Do you not render accounts at your balances?—We make statements of accounts quarterly.

1057. Then a statement could not possibly go beyond the necessities of a quarter?—Except as far as the capital of the estate goes.

1058. The capital of an estate is known from time to time from the very commencement of the account, is it not?—Yes.

1059. Do you not render accounts and make statements of accounts once a quarter?—We make them yearly.

1060. Then no account would necessitate a statement being for more than a year. And take any reference of that kind that might come in at this period of the year, even then the statement would not have to go beyond the 1st of last January?—Just so.

1061. That would not take more than a quarter of an hour?—It would not take long, taken by itself.

1062. I do not suppose your business is so large. I have gone carefully through all your books, and I have seen nothing so majestic in the shape of book-keeping or account-keeping that would entail a greater time than a quarter of an hour in making out a statement of an account?—The thing with us is, that we must not keep people waiting, but supply them at once.

1063. Does the office never keep people waiting?—Of course, it does sometimes; it cannot be helped.

1064. Did you never have any complaints from people that they had been kept waiting? In other words, that delay in your office was becoming very annoying?—Of course, such complaints have been made; but when people come to the office they are generally served at once. That is our desire.

1065. Then, you still fail to convince me of the necessity of having so many ledgers in order to keep each class of accounts in separate ledgers?—Well, take the case of No. 3 ledger. In preparing a return for the House, as we did one year, of all intestate estates, there was that ledger to take it from, and of course only one man could do it. If it had been divided up into classes two or more men could have been put on.

1066. Well, I will take you on this matter of intestate estates, which you say were confined to this ledger. Did I not understand you to say that you made up annual statements?—Not of intestate estates, but of wills and trusts.

1067. Then, what have intestate estates done that they should be treated differently?—They are quite different. In most intestate estates you do not know the next-of-kin, and know of no one to render statements to.

1068. Supposing you were to make out at the end of a financial year statements of the various accounts in this class. Do you do that?—No; not in all.

1069. Supposing you made a full statement, if done methodically and at even times, that would not entail a very great deal of extra work?—No; under a method.

1070. Then, suppose we start from the 31st December last, and that during next session of Parliament any returns were called for in reference to any accounts in your office, it would not then be a very difficult matter to supplement the return that you had closed your last year with on the 31st December?—No, it would not.

1071. Then, it appears to me that these little inconveniences of which you have spoken arise for want of a different method?—Yes; if we made an annual statement in every account, it would do away with the difficulty.

1072. Then, having done away with that difficulty, or suggested a way by which it might be done away with, I still want you to show me why those three classes of accounts which you found it convenient to remove from No. 3 ledger five years ago could not have been put into one ledger?—Well, it would be only inconvenient as far as the current year's transactions were concerned. Having made statements of accounts up to the end of the previous year, and filed them, the thing would be clear up to that date, and the inconvenience would only arise from that date for the portion of the current year.

1073. Why should it arise with regard to that?—There would be no source of information but the one ledger.

1074. Then, would not the custodian of that ledger be a Ledger-keeper?—Yes.

1075. Then, I ask you again, if you want a statement from the new ledger containing these three classes of accounts, would you go to any one else to prepare it than the Ledger-keeper in charge?—No; the Ledger-keeper is the proper man.

1076. Then, what did it matter if you had half-a-dozen officers who were idle at the time; you would not employ one of them in getting that statement?—No, unless the Ledger-keeper was otherwise engaged. He could not be otherwise engaged if his duties were simply to post the ledger.

1077. Would not a reference to the ledger under the charge of a particular Ledger-keeper be as quickly satisfied, and would time not be saved, and would he not make a statement from his ledger in a much shorter time than by allowing any other officer to do it for him?—Yes, certainly he would. The only difficulty would be in the case of two or more statements being wanted at the same time.

1078. You have just told me that, within your recollection and your experience in this office, you have never known three or four statements of account to be required during the hour?—I cannot recollect a case of three or four immediate statements being wanted—that is, people coming into the office and waiting until they were ready.

1079. Did you ever know of two urgent cases, where people were in your office at the same time requiring such information?—I can safely say, Yes.