

1080. Did you ever know of three?—I cannot call to mind three; but I remember two.

1081. Have you had two instances of that sort frequently?—Frequently enough to impress it on our minds.

1082. Have you had them monthly?—I dare say they have been monthly.

1083. Are you certain you have had two urgent cases monthly?—I could not be certain.

1084. Have you had two urgent cases in a fortnight?—Perhaps not.

1085. Are you quite satisfied you never had two urgent cases in a week?—Yes; I would be safe in saying that.

1086. Do you not think the difficulties that seem to you to exist in confining your ledger-keeping to fewer ledgers, under a proper system are more fanciful than real?—They have been very real to us in the past.

1087. Is not that because you know of no other method?—If we render a statement of every account at the end of every year, and file it so as to be available when required, then the difficulty vanishes in a large measure.

1088. Now, as an experienced accountant, do you not think that what I have just suggested would be a very convenient plan or method, not only in the interests of the office, but in the interests of the public—that, at the close of your balance, whether it be annually, half-yearly, or quarterly, statements of all accounts should be made for the information, if required at any time, of the Government of the day?—It would certainly be convenient and very desirable; but of course it would entail more work than we do now.

1089. It might, you think, entail a little more work at your annual balance?—Yes.

1090. Now, would it entail more work?—It would not entail more work in getting out the balance; but it would give additional statements of accounts to be made out afterwards.

1091. I am presuming that these statements are daily or weekly made up to the close of the balance, and that if that was the method adopted you would, during the course of your yearly transactions, concurrently with the passing of time be keeping up those statements?—Yes.

1092. If that method were adopted—if you, concurrently with the progress of time, week by week and quarter by quarter, kept up those statements—would it give any additional work?—It would give no additional work at the balance, but additional work during the currency of the year.

1093. Say you left off last year with all those statements made, your balances brought out, and all those statements—many of which you find the Commissioners have asked for—made, would it then entail more work?—I take it that it would not.

1094. We have asked for a return of all the items making up each total in your balance, so you are giving us the particulars, and we have already got the particulars of some?—Of some, because it is a sole account.

1095. We have got the items making up your bankruptcy balances. Now, supposing you start with all those returns made up to the end of last year, and during the currency of this present year information is required in reference to any particular account or estate, would not those statements, presuming they had been made up to the 31st December, facilitate you in getting information during the currency of this year in the cases where such information may be required?—Yes.

1096. And would it not save you time?—Yes.

1097. And in the end what would be the result?—It would be an advantage, and would save time certainly.

1098. Save a great deal of time?—Yes.

1099. And might it not save a great deal of worry and trouble?—Yes, it would, because the work would be done from time to time instead of being done just when it was wanted.

1100. And you would have all information more at your fingers ends?—Yes. Of course it would entail additional work, because in several intestate accounts statements are not made up. No next-of-kin are known. The money simply remains for six years and then goes to the Treasury.

1101. Now, how would it entail additional work?—We should have to make these statements under your system.

1102. What would be the extra work entailed in making statements of that kind?—Probably statements of a hundred and fifty estates a year.

1103. And what would be the number of entries in each estate?—Not many.

1104. Perhaps one entry *in globo*?—Yes, principally that: it really would not amount to much.

1105. While we have got this ledger here look through it, and will you admit it has been kept by different officers sometimes on the same day?—Yes.

1106. Do you think that that system is desirable?—No, I certainly do not. I would like to see one hand responsible for the keeping of a ledger or ledgers.

1107. I notice that some of the officers, if not the whole of your officers, who at present keep ledgers, also write up their own cash-books?—Yes; or it is done by their assistants.

1108. They take part in it?—Yes.

1109. They look upon the cash-book in connection with their ledger as their own cash-book?—Yes.

1110. And, in fact, the Public Trustee and yourself, I think, have styled these officers “officers in charge of particular branches, or managers”?—Yes—particular subordinate branches in this Head Office.

1111. In fact, Mr. Hamerton called them “managers in charge of particular departments in this office”?—Yes.

1112. Do you think it is a good practice that a Ledger-keeper should also keep the cash-book, the entries in which appertain to the entries he as Ledger-keeper has to make in his ledger?—No; I think he has too much to do.