

1693. Look at folio 158. Have you ever looked up that account before?—I may have, but have no recollection of seeing it before.

1694. Or else you would have remembered that memorandum?—It might be made without my knowledge.

1695. Then, these managing Ledger-keepers of yours have power to make memoranda without your knowledge?—They are responsible for the estates under their charge.

1696. Do I understand that you put them in charge of their respective ledgers in the same office as yourself, and that you look to them to conduct their portion of the business of the office properly and correctly?—Yes, that is so, always supposing that I have supervision over them.

1697. How often do you supervise their books?—Very seldom.

1698. Why?—Because I find I have plenty to do without.

1699. Do you consider yourself responsible for the way they keep their books?—Well, in a general way.

1700. You would be held responsible?—I suppose I should.

1701. Their powers are not co-ordinate with yours?—No.

1702. You are a superior officer to your Ledger-keepers?—Yes.

1703. If you had seen those accounts would you have objected to the manner in which they have been kept?—I do not know that I should.

1804. Do you not see the summations are not brought down?—They are bound down by precedent.

1705. Is there any section in any of the Acts regulating the working of this office or the work of the Audit Department that points to the uselessness of making summations?—I know of none.

1706. If you came to this ledger, and wanted to check any balance in this ledger to see whether it was correctly worked out, could you do so without making up the summations?—No.

1707. Then, in order to judge of your balance, would it not be proper book-keeping to carry the summations of your transactions always with your balances during the currency of your financial year?—Certainly.

1708. You see that has rarely, if ever, been done?—It has not been done.

1709. There is another account in this book with memoranda in pencil?—Yes.

1710. Are you aware that where memoranda are necessary or allowed in a ledger they should be in ink?—Of course they should; pencil is not desirable at all.

1711. Then you never saw these memoranda before?—No.

1712. Looking at this ledger now must be as useful to you and interesting as being in a picture-gallery for the first time. You see pictures you have never seen before?—If I have seen these memoranda I have forgotten them.

1713. Doubtless the ledger is the proper place to put in memoranda in reference to an estate, as they are not likely to be overlooked, provided these memoranda are such that they ought to be recorded, and when they are recorded they ought to be in ink?—These memoranda would be very useful, but they should be in ink.

1714. This ledger appears to have been kept by half-a-dozen different officers. How many different handwritings are there in folios 167 and 168?—Four handwritings.

1715. Is it a proper system to have four officers posting at the same account?—Certainly not.

1716. Did you never wish to alter that? Did you never object to that system?—I do not know that I have.

1717. Were you afraid to interfere with the system?—It was one adopted by the Public Trustee as giving the best results, that the officer in charge of estates should supervise the whole of the work in his branch.

1718. Were you afraid to make suggestions to the Public Trustee?—No, I was not afraid.

1719. But you never did suggest that it was not only inconvenient but improper?—I do not think I suggested it.

1720. Do you think it is proper that more than one officer should post a particular ledger?—I prefer that one officer should post it.

1721. Look at this account in folios 151 to 197. You see the balance carried forward from folio 151 is £252 9s. 8d., and you see the credit transactions only are carried over, and they are in pencil?—Yes.

1722. And you skip forty-six folios, with an important account and balance, and the credit transactions only are carried over in pencil, and the debit transactions are not carried over at all, not even in pencil?—In this case, the pencil-marks were not rubbed out after the Ledger-keeper had scheduled his transactions for each year. That is done with a view to compliance with the Act.

1723. Look at folio 197. Look at all those summations in pencil. How can you go to your ledger and say that balance is correct, unless you have the totals?—Of course it is better to have the totals.

1724. How can you prove it to be correct without the total summations?—The only way is to add them up again. We have the totals of these transactions transcribed on to sheets.

1725. Here is another account. Do you call that account in a complete state? There is a want of total transactions; and here is an important memorandum in pencil at folio 341, "Three shares reserved." Would you have had that memorandum put in ink?—I might have been content with the pencil.

1726. Do you not think such important memoranda should be in ink?—It certainly would be better.

1727. What is the meaning of surrounding those several entries in the debit and credit columns with pencil halo?—It shows they are book-keeping transactions, and not realisation of investments.

1728. In making out the accounts for next-of-kin am I to infer that those entries would be left out?—Yes.