

postage so much, commission so much?—Perhaps the Ledger-keeper has adopted that royal road of closing an estate, but it is not the practice.

1766. In the course of my inspection of your books I have seen that many small balances, upon no fixed principle whatever, have been taken charge of in that way for the credit of your Expenses Account?—If our charges come to more we could not have more.

1767. If they came to less, in many instances the few shillings have disappeared?—There may have been cases of that kind.

1768. Do you keep any register or record outside of the individual accounts showing when and where you carry the exact balances to the credit of the Consolidated Fund, and also those balances that you wipe out by crediting your Expenses Account?—Those balances wiped out go to the credit of Expenses Account.

1769. And do you keep a register of such balances, and how you have disposed of them?—No.

1770. Do you keep a register of such balances as you extinguish by paying to Consolidated Fund?—No continuous register. We are bound to have, of course, a list of the names and amounts which we transfer annually to the Consolidated Fund. We have those separate lists.

1771. Would it not be convenient to have a register, and at the end of your annual balance, as I presume you carry so many every year to Consolidated Fund—those balances that are ripe to go there—would it not be convenient to keep a register as a record of all such balances that have gone and continue to go?—It would be convenient, but it would be so very seldom wanted.

1772. It would not entail any more work upon the office?—We should have to enter the particulars. When we transfer a sum to the Consolidated Fund representing the total of a number of balances, we supply the Treasury with lists of the balances. We have the particulars copied of those names.

1773. It would not be much extra work for your cadets, and it would be good training for them, to transcribe such balances into a register?—It might be done. Of course, we have the Index of Estates to refer to. In the case of next-of-kin claiming a balance, his letter would be attached to the papers, and these would naturally go on to the officer in charge of that estate, who would know which one it was.

1774. If you had such a register, you could turn to it any day and see at what date, and what the amount was, of any transfer that had been made to the Consolidated Fund?—Yes. By looking back we can get that information from the ledger.

1775. But not so readily as you could do from the register I have described?—No.

1776. Now I really begin to hope that you are alive to the necessity of some change in the method of book-keeping in your office, as you have agreed with me that your twenty-two ledgers can be reduced to four?—Yes.

1777. And your seven cash-books to two?—Yes.

1778. And your twenty terriers to one, in the shape of a register?—Yes.

1779. And your thirteen Assets and Claims books to one?—Yes.

1780. And, besides, all the family of rough cash-books—I do not know how many—could be brought into one if debit and credit vouchers were used, and you had one officer doing, as it were, the duties of a bank teller or cashier, and any other duties that might fill in his time, if his work in that direction was not sufficient?—Yes.

1781. So that you would make a saving of a very large number of books?—Yes, it would.

1782. Do you know how many books the system I propose would save?—It is rather difficult to make a mental calculation of it.

1783. If I were to tell you that it would save from seventy to eighty books, would you be surprised?—Hardly so many as that.

1784. Then, to begin with, you save eighteen ledgers—four would do the work; five cash-books, where two would do the work; and you save twenty terriers, where one book in the shape of a register would do the work; and so on. To be within the mark, you would save about seventy books, and the necessity of having to keep those books and make entries in them, and figures in them, day by day?—I take it the entries would still have to be made.

1785. The entries would be confined to a smaller number of books, and would not be unnecessarily repeated in a number of useless books?—You would have fewer books to handle.

1786. And a great deal of time and clerical labour would be saved?—Yes.

1787. I do not know whether the Commissioners may require to have a talk with you again; possibly they may, as they get on with their investigation. Taking this examination so far as you have had to do with it before the Commission, and seeing the direction in which the examination has been proceeding, do you think that the investigation now going on has been commenced a day too soon?—Well, no doubt the examination is desirable, and there is no doubt that good may come out of it; but still, although our book-keeping may not have been of the highest order, I believe it to be strictly accurate.

1788. I am not referring entirely to your book-keeping; you must bear that in mind. I am referring to the constitution of the Public Trust Office, and the way in which the business has been conducted from its commencement, including that of the book-keeping, and with a view of some change being brought about that may improve matters not only in the interests of the office, but in the interests of the public. And on those grounds I ask you again, whether you think that an examination of the kind now going on has been commenced a day too soon?—I think, from the nature of the examination, that it foreshadows a very beneficial change. I think the report of the Commission will be to alter the constitution of the office in such a way that it will be beneficial both to the office and to the public.