

were posted in a general cash-book. It was considered as a matter of convenience that we should have the minor cash-books.

1817. Why was it necessary to have the general cash-book?—Well, of course, the totals from the different cash-books were all brought forward into the general cash-book.

1818. Are you aware that the total summations have not been carried forward in the ordinary cash-books?—It is only the daily totals that should be carried forward into the general cash-book.

1819. But are you aware there are some cash-books where the daily grand totals have not been added up?—No; I cannot conceive how that could be.

1820. Merely the totals of different classes of the work have been added up, but the grand total of the day's work is not shown in the cash-book. Are you aware of that?—The total of the day's work should be shown in the ordinary cash-books, and then posted into the general cash-book.

1821. But are you aware whether the grand total of the day's work is shown in the ordinary cash-book?—I think so; but these cash-books do not come to me. The work of the office is, as it were, divided into two parts. The Accountant takes his part; and I take the correspondence, and interview the people who come in, and act for the Public Trustee when he is away.

1822. Did you not tell us that you know the use of all the books in the office?—Yes, generally.

1823. Do you know of that unique family of cash-books kept in this office called rough cash-books—a large series of picturesque-looking books called rough cash-books?—No.

1824. Are you aware that such a set of books are kept in the Public Trust Office? They are, in fact, your primary cash-books. You are not aware that such a set of books exist in your office?—No.

1825. You never saw them?—Not that I know of.

1826. Well, there are eighteen of these books [produced] before the Commissioners at present, which are known as the rough cash-books of the Head Office of the Public Trust Office. You say you never saw any of them before?—I know nothing of them officially.

1827. But these books are kept by the Accountant. Are you aware of that?—I know he has rough cash-books.

1828. Did you ever see them before?—I have seen the Accountant using them.

1829. Look at this little parcel of eighteen. Do they look like cash-books?—They look like rough memorandum-books.

1830. Do they not remind you more of butchers' and bakers' customers' books, in which they have their little parcels of meat and bread delivered daily entered? Are they not the same class of book?—Something the same.

1831. Do you know the object of these rough cash-books?—I do not interfere with them at all, because they belong to the Accountant's department.

1832. Do I understand that you do not know the object of them?—I do not.

1833. Well, then, you do not know where the entries go from these rough cash-books?—I do not look upon these as official books, but simply as matters of memorandum.

1834. From which the ledger-keeper would make his posting?—No.

1835. Then, what is the good of keeping them?—Merely as memoranda.

1836. Is it usual to keep books in an office that are not of use?—No.

1837. Are you aware that there are two rough cash-books kept daily in this office—two of the same family: that is to say that entries go into one in the first instance, and they are then transcribed the same day into a second one, both belonging to the same class?—I am not aware. I have nothing much to do with the Accountant's branch, as it were—the keeping of the accounts.

1838. But I understood you to say you were quite familiar with the working of the books of the office and the objects of their use?—I have a general knowledge. Those I should not look upon as official books at all—merely books kept as memoranda.

1839. Is it not necessary, where books are found to be required in an office, to keep them for all time for reference?—Yes.

1840. That is to say, if it were found necessary to open a book in an office, it would be for the purpose of keeping the accounts of the office?—Yes, those books known to the Public Trustee as the official books, but not, I should take it, little books of that sort, that are merely kept by the Ledger-keeper or Accountant for his own private purpose.

1841. Do you mean to tell me as Chief Clerk, and as second in command of this important office, that you allow the Accountant or any officer in the office to open any book that he chooses in connection with the accounts?—Yes, to keep a rough book for his own information.

1842. This is a set of books that have been carried on for years?—I know nothing of those books officially.

1843. But, I ask you, do you give the Accountant a free hand to open any book or class of book that he likes without your knowledge?—Not without the Public Trustee's knowledge.

1844. Are you aware the Public Trustee is not only not familiar with these rough cash-books, but did not know of their existence?—I do not know.

1845. Then, take them and look at them. I do not suppose you ever looked into them before?—I did not.

1846. If that book were shown to you now, would you consider that book a book that ought to be in this office, with the daily entries page after page crossed through with red ink from corner to corner?—I should consider it a private, not an official book at all.

1847. Well, but supposing you allow any officer to keep private books of accounts for work of your office that are not open to your inspection?—I think he would be at liberty to keep a memorandum-book, and that is what I take these books to be.

1848. Would you not consider it to be your duty, if you were in the habit of looking through the books, to demand from every officer every book that he kept regarding any account or entry in the office?—I would.