

1849. So that you could hardly call these books private, if you wanted to see them?—Not private in that sense, but they are not books we should recognise as office-books.

1850. Then, do I understand that you allow the Accountant or any officer subordinate to you to open any books or any class of books that he or they like, according to their fancy?—For their own information; but they are not treated as office-books. I do not see any objection to it.

1851. Have you been in the habit of looking through the books even cursorily?—Very seldom of late years.

1852. Have you ever made it a practice periodically—say, daily, weekly, or even monthly—to go through the books of the office?—No; I never interfere with the books. That is entirely left to the Accountant. I have quite as much as I can do without that.

1853. I have no doubt your time is fully occupied, but I want to understand your position, as to your conception of your duties as next in command to Mr. Hamerton?—We take it we have such an excellent Accountant in Mr. Moginie that we never interfere with him in the management of the accounts. We have perfect confidence in him, and he understands accounts better than I do, and we leave the whole matter of accounts in his hands, subject to the Trustee's consent to the books being kept as they are.

1854. Would you have given the Accountant offence if you had made it part of your duty to look through his style of book-keeping and the state of the books occasionally?—No.

1855. Did you never consider it necessary to do so?—I did not.

1856. Well, now, do you not think, in such an important office, as second in command—I think your real title is Chief Clerk—that it is the most important part of the duty of the Chief Clerk of a large office like this to be thoroughly *au fait* with the state of the books and the style of book-keeping and the different books that are kept, notwithstanding that you have a good Accountant?—Yes. I know the general run of the books, but those memoranda-books I should never think of looking at. The larger books are the books of the office.

1857. Do you think that it is the duty of the Chief Clerk to look through the books and see the working of them?—It might be considered necessary, but, as I say, we have a good Accountant, and it has been left to him.

1858. Then, have you never considered it necessary, in your position, to do so?—No.

1859. But yet, if anything went wrong in your books in connection with the book-keeping, do you think that you, as Chief Clerk, would be in any way responsible? Would the Audit hold you responsible?—I do not think so. It would be under the Accountant, and under his management and control.

1860. Do you bear in mind that you are the superior officer of the Accountant, and are second in command over this important Public Trust Office?—Yes.

1861. Has it never occurred to you, Mr. De Castro, that, holding the important office you do, you should have the work of the office at your fingers' ends, so as to be able to speak of the working of the books?—I know the general working of the office, I think.

1862. But you do not know of this little family of rough cash-books?—No. I look upon them as private memoranda.

1863. You could not tell me where the entries out of these unique little books go to?—They are posted into the different cash-books, I suppose.

1864. Do they not go to some other book before that?—I do not know.

1865. If I told you they went into what are called a family of receipt-books, would you think that possible?—I do not see the necessity for it. Of course, they will be entered in the receipt-books, because we give receipts for all moneys received.

1866. Where do the entries in those receipt-books first come from—your ordinary cash-books? Or are they first put into the receipt-books when the moneys are paid in?—These are matters of detail with which I am not familiar, as to the working of either the rough cash-books or the receipt-books.

1867. Then, can you tell me this: Supposing I paid in some money into the Trust Office to-day to the credit of an estate, what would be the procedure?—Well, when I kept the books I should enter that money in my cash-book straight away.

1868. And you would give a receipt for it?—Yes.

1869. Do you know what the procedure is now, and what it has been for some years?—No; not following out all those small books.

1870. You do not understand all the ramifications of these two families of books—the rough cash-books and the receipt-books?—I know the receipt-books.

1871. Can you tell me whether moneys that go into the receipt-books are first entered in any other book?—I do not know what the practice is.

1872. If I were to tell you that the first entry is made in the rough cash-book, would you think that likely?—I should take it to be simply a memorandum for making up the cash-book at a later period of the day. My own plan would be to enter it as I received it.

1873. You do not seem to know anything about the rough cash-books or receipt-books? Let us get to the larger cash-books. Will you show the Commissioners, from your knowledge of this book, what is the use of the general cash-book?—Showing the daily totals brought forward.

1874. Supposing the daily totals were added up in your ordinary cash-book, and your cash-book was ruled off, would there be any use for your general cash-book then?—The general cash-book would show the totals of all the cash-books.

1875. Where does the general cash-book get the figures from that go into it?—From the ordinary cash-books.

1876. Supposing, then, that the ordinary cash-book was added up daily, would you not get the grand totals then in the ordinary cash-book?—Yes; but then you would have seven or eight cash-books, and of course it would be more simple to refer to one book, when all these were posted into it, than to refer to seven or eight.