

1905. And you think the ledgers you have just named would comprise the whole of the ledgers now in use?—Yes. Of course the old ledgers are still open.

1906. I thought I made myself clear when I said “ledgers in use.” I wish you to include in your mind every ledger in your office that has got any accounts in it still open?—There would be more; there would be nine or ten.

1907. Now, Mr. Hamerton told the Commissioners the other day that, notwithstanding the ledgers in use seemed numerous, if the business increased as it had been doing the ledgers would not only be doubled and trebled, but quadrupled. Now, what is your opinion?—That would entirely depend on the way he distributed the business, I take it. If he subdivided, say, the intestacies, and made four instead of two divisions, then each Ledger-keeper would have his ledger, and there would be four instead of two. I do not know whether it would be necessary or not. It depends on what he chooses to do. If that was his direction, it would have to be followed out.

1908. You now think that there are ten or eleven ledgers in use?—Including all, about that number.

1909. Would you think eleven ledgers would include all the ledgers in use at present in the office, containing accounts that have not been closed and active accounts? That number you feel sure would comprise the lot?—Yes.

1910. Do you think that is a good number of ledgers for your office?—I do.

1911. Well, do you think that number is required?—Under the present system of distributing the work, I suppose it is required.

1912. Do you know of a class of ledger called the subsidiary ledger, kept in your office?—No; I do not recognise the book.

1913. Surely from the number of years you have been in the office, you must have seen as part of your onerous duties that your ledgers and cash-books, including your subsidiaries, had canvas covers?—Yes.

1914. Do you know the object of dressing your books in canvas covers?—I found it very necessary some years ago, because the books got so knocked about, and the binding got destroyed.

1915. Now, here is a ledger the canvas cover of which I had taken off to see the state it was in. Is not that ledger sufficiently well-bound to stand any wear and reasonable handling?—Yes.

1916. You have in your office a number of books with heavy brass corners?—Yes.

1917. Was that your idea?—No.

1918. Then the brass corners do not seem to agree with the canvas covers?—No, they cut through them.

1919. Now, about the subsidiary ledgers? You do not know of them? You never saw them?—I would not say that.

1920. Mr. De Castro, if you did see them, can you tell me what they are for?—No, I do not know them.

1921. Well, supposing I were to tell you that I have been through twenty-two ledgers in your office, and now in use—that would be double the number you have just told me are in use—would you feel surprised?—Some of these would be the older ones.

1922. Some; but would there be eleven of the older ones?—No, not eleven.

1923. Do you know how many ledgers have been in use since the office started which have been opened, and which among these are actually closed?—I do not know that there are any actually closed.

1924. Then, does it surprise you to learn that there are twenty-two ledgers in use?—I should not have thought there were so many.

1925. So that you do not know anything about a number of these ledgers?—I certainly did not reckon on twenty-two.

1926. Shall I give them to you? I have been through them all, and know exactly every ledger in use, and its purpose. They are as follows: Estates in the Office, No. 1, opened 1st January, 1883, individual; Estates in Office, A to L, No. 1, opened 1st January, 1886, individual; Estates in Office, No. 1, A to L, opened 1st January, 1886, subsidiary; Estates in Office, M to Z, No. 1, opened on the 1st January, 1890, individual; Estates in Office, M to Z, No. 1, opened 1st September, 1882, subsidiary; Intestate Estates, No. 1, opened 1st March, 1883, individual; Estates in Office, A to L, No. 1, opened 1st January, 1886, individual; Intestate Estates, M to Z, No. 1, opened 1st January, 1887, individual; Intestate Estates, No. 1, opened 1st July, 1890, subsidiary; Real Estates, No. 1, opened 1st December, 1884, individual; Lunatic Estates, No. 1, opened 1st December, 1886, individual; “Civil Service Reform Act, 1886,” No. 1, opened 1st January, 1887, subsidiary; ditto, No. 2, opened 1st September, 1890, subsidiary; Check Ledger, No. 4, opened 1st January, 1891, check; Native and West Coast Settlement Reserves, No. 1, opened 1st January, 1883, individual; Miscellaneous, No. 3, opened 3rd July, 1878; Miscellaneous, No. 4, opened 1st January, 1887; Miscellaneous, No. 5, opened 1st January, 1887; Returned-cheque Deposit Account, No. 1, opened 28th December, 1881, subsidiary; Expenses Account Imprest Account, No. 1, opened 31st May, 1886, subsidiary; West Coast Settlement Reserves Advance Account, opened 12th October, 1885, subsidiary; Auckland Hospital Reserves Sinking Fund Account, opened 27th December, 1883, subsidiary. Now, Mr. De Castro, did you ever know anything about many of these ledgers, or that they even existed?—Not all, but some of them. I ought to have remembered.

1927. Well, reckoning those that have just been brought to your mind, how many more would that fix on your mind as the number of ledgers now in use?—Four or five; making altogether fifteen or sixteen.

1928. Then there are six more you had no idea of?—Yes. They are small ledgers.

1929. But the subsidiary ledger is larger than your cash-book?—Yes.

1930. You had no idea there were all those subsidiary ledgers?—As I said before, the