

Accountant having charge of this branch, Mr. Hamerton would not look to me to take any part in the management of it. My time is fully filled up with correspondence and general matters connected with the office.

1931. Has Mr. Hamerton ever found it necessary himself, and thought it part of his duty, to look into the books of the office?—I think he has.

1932. Then, if he has found it necessary himself, he did not wish to impose the same inquisitorial task upon you?—I do not know that he has ever gone into the whole of the books of the office—I refer principally to the cash-books.

1933. Do you think it would be beneath his exalted position to do so?—He trusts to the Accountant.

1934. Well, now, since you see that you have not a proper knowledge of all or even any of the ledgers, nor of any of the books used in the office, will you repeat now that you have a knowledge of all the books in the office and their uses?—No, not now that you mention those subsidiary ledgers.

1935. Would it not save your time, and save the time of the Commissioners, if you feel, as you now must feel, that you have not a knowledge of any of the books of the office, and what books are being used in the office—would you feel justified in admitting it at once, to save my time in going through further books with you?—Yes; I have not a knowledge of all the books—the subsidiary ledgers, for instance.

1936. Well, then, giving you lots of margin—and rope—there are at least six ledgers you knew not of?—Yes, I think that is about the number.

1937. There is the large and dwarf family of rough cash-books, too?—I knew Mr. Moginie kept those.

1938. But you had never seen them until I to-day showed them to you?—No.

1939. You see the Commissioners have to be very precise and particular, not only in the interests of the Public Trust Office, but of the public, to see exactly the state of matters, in order that in the end it may be for the benefit of all concerned in the welfare of the office, by producing a more satisfactory state of affairs. And there is a further large number of books, known as the Assets and Claims books. Pray, who introduced those into the office?—Mr. Hamerton.

1940. Do you know the use of them?—I think they are very useful.

1941. Have you looked how they are kept?—Yes.

1942. Do you think them well kept?—They are roughly kept, but contain the information, generally speaking.

1943. What is the object of their being in ledger form?—It is a book in which to note down, as the records come in, what assets appear to belong to the estate, and what are the liabilities.

1944. What is the object of the money ledger-columns in the Assets and Claims book?—I think one column would be sufficient.

1945. Do you know how many columns there are in them?—I could not say from memory.

1946. Do you know the outside or the inside of these books?—Yes.

1947. How many columns, then, are there in them?—I could not state from memory: I think two—one showing the assets, and the other carrying out the totals.

1948. Are the totals carried out?—No, probably not. They are often open to the last moment. It is a memorandum-book really of the assets and liabilities of the estate.

1949. A book, in fact, of which any register or record-book, kept alphabetically, would serve the purpose, in relation to different estates, to show how they were disposed of?—It would be a very large book to show each estate.

1950. You do not put the whole particulars of an estate in the Assets and Claims book?—Yes.

1951. The whole particulars?—A general note.

1952. Do you put in the whole particulars or a *précis*?—A *précis*.

1953. Then, it does not require to be a large book to contain a *précis* of information in an estate?—Not of one estate; but I understand you to mean that there should be one large book instead of the number we have at present. It would be a large book.

1954. How large a book if alphabetically kept?—You would have a good many estates in the one letter.

1955. How many estates would take half a folio, even with a book of the size of an ordinary cash-book?—Perhaps one-third of the estates.

1956. How many of the estates that have been entered into your Assets and Claims book have taken a whole folio? I am speaking of one single book, the size of an ordinary cash-book, which would contain space nearly double that of your Assets and Claims book. Now, do you know from your own knowledge of the Assets and Claims books how many estates have occupied more than one page in any of those books?—Very few.

1957. Not many?—I should think not.

1958. Do you think any of them would have taken half a page?—Yes, some of them.

1959. Do you think you could point to any?—The names do not occur to me at the moment, but I think some of them would take half a page.

1960. Here is a specimen. There are ledger-columns there. Are the balances in this Assets and Claims book worked out?—No.

1961. Then, after all, it is a mere memorandum-book?—Yes.

1962. But do you know, when an estate is done with, whether it is ruled off and a memorandum made that the account is closed?—It should be so.

1963. But, supposing I were to tell you that these accounts, like the rough cash-books, are crossed out and ruled through and through, would you think that proper?—No.

1964. You would not have approved of it if you had seen it?—No.

1965. Do you recollect having looked into any of those books?—I do not recollect.