

1966. Then you could not have looked into those books?—I have had them from time to time if I wanted particulars.

1967. Did you never by accident come across any of those books?—I do not recollect, but very likely I have.

1968. How many cash-books are there in use now?—There is one for each Ledger-keeper—six, I think.

1969. Here is the cash-book Intestate Estates No. 1. You say that when you kept the cash-book you added up the totals daily, and brought them forward?—Yes; all classes of estates were brought into that.

1970. And you added up the totals of the cash-book daily, and brought them forward?—Yes.

1971. I presume, if you had had occasion to keep three cash-books then, you would have treated them all alike? You would have added the totals daily, and brought the balances forward?—Yes.

1972. Do you see that in these cash-books the totals are not brought forward?—Yes; they only show the daily totals.

1973. But, supposing that they showed the grand totals of all these amounts each day, that would do away with the necessity of a general cash-book?—They do show the totals of each class every day.

1974. You could get your totals direct from this book for ledger purposes. Do you not take your entries from this cash-book into the ledger?—Yes.

1975. Then, if a general cash-book were not in use it would not have mattered?—No, not for that purpose.

1976. Had you ever anything to do with the ledgers when you used to post the cash-book?—Yes, with all books.

1977. Did you post the entries?—Yes.

1978. How did you keep the ledgers?—That No. 1 you spoke of just now was my ledger.

1979. Did you bring down the summations of the transactions? In working the ledger did you, in order to check your balances from time to time in the ledger, add up the summations of the transactions in every estate?—Yes. We had to do that, for we had to take out our annual balance.

1980. Now, have you looked into the ledgers of the office for some time past?—When I have had occasion to ascertain anything about a particular estate.

1981. If you want information about a particular estate has it been your custom to go to the ledger yourself or go to the Ledger-keeper for the information?—Sometimes one, sometimes the other. If the Ledger-keeper was busy I went myself.

1982. Have you come across accounts where the balances are not brought down and ruled off at the end of the year, and the debit and credit transactions have not been added up?—The books all show the balance to the credit of the estate in the outer column; but the adding-up of the different transactions would be done when we took out the annual balances.

1983. The total summations would then be made?—Yes.

1984. Ought they not to appear in the ledger if they have been made?—No.

1985. How are you to check your balances? If I find to the credit of an account £330, would I not look to the total transactions, the debit and credit transactions, to test that balance?—Yes.

1986. Then, if those total transactions had not been added up, I would not be able to test the balance?—Not unless you added up the figures.

1987. But are you aware that in none of your ledgers this has been done?—I am not aware of that.

1988. I thought that when you kept the ledgers you did it?—For instance, here is the ruling-off in blue for the end of the year.

1989. We are now at A to L Ledger No. 1, Intestate Estates. You have opened it at folio 118, and you say that that is ruled off?—Yes, for the end of the year.

1990. Do you call that a proper ruling-off? Is that ink or pencil?—It is blue ink.

1991. Is that a proper ruling-off?—It is.

1992. Then that shows a balance of £180 1s. 3d. If I looked at the transactions of that account how am I to test that balance as being correct from its present state? To test that balance you would require to add up the debit and credit transactions?—Yes.

1993. And that has not been done?—It is done when the account is taken.

1994. Where is it? It is not done here?—We never thought it necessary to show the figures for the year in the ledgers.

1995. Have you ever seen any proper book-keeping? and do you call that proper book-keeping?—It answered our purpose.

1996. Have you ever seen any proper method of book-keeping, either by single or double entry?—I have never had anything to do with commercial book-keeping. This has been the system pursued since the commencement of this office.

1997. You say that the transactions must have been added up, although they are not there?—Yes. In the old time the Public Trustee would take the ledger and I would take the sheets, which were ruled similarly to these. Then Mr. Woodward would call out so much receipts for the year, so much credit, and so much expended on account of each estate, then the balance so much. If, when we got to the end, we found that the balance was wrong we had to go through it to test the whole thing.

1998. Supposing at the end of your balancing-period these total transactions were filled in in ink, and that you brought the balance down, if it was a credit balance, by adding it to the debit transactions, the two totals would then agree?—Yes.

1999. Then, in commencing your new annual period you would commence the account afresh by "Balance brought down" or "forward"?—Yes.