

2000. Although you seem never to have seen that system before, would it not be a better system?—It might be convenient.

2001. Supposing you adopted the plan I have shown, and started afresh with bringing the balance down, if you wished to carry your transactions forward you have only to carry transactions forward too during the currency of the year, and you have then got a continuation of the account for all time?—Yes.

2002. It is the banking form of keeping a book, so far as having the debtor and creditor transactions and the balance carried out. But no banker would tolerate a ledger in such a state as this. The transactions would have to be summed up page after page, folio after folio, and filled in in ink and carried over until the balancing-period, whether half-yearly or yearly?—In Mr. Woodward's time it was done in this way.

2003. If you look through these accounts you will see that they are all in the same state—none of them ruled off?—Yes, they are all in the same state.

2004. There are no total summations brought down?—No.

2005. There is no indication of where the balance is carried to. There are cases where the balances have been transferred to other ledgers, and yet there is no indication where they have gone?—There should be.

2006. Then you were not aware that that was another serious omission made in your ledgers?—I was not.

2007. It shows this: that, whether from press of work—and you do not seem to have been overworked—or whether from a feeling that you were not responsible for the way in which those books were kept, you certainly have not looked at these books before?—I have always had my time fully occupied with correspondence and seeing the replies to letters were sent out right. For instance, a letter might be seen on top of a file of papers, and I would not let it go out until I found it was perfectly correct.

2008. Then, you did not consider it was your duty to trouble your head about the books?—No, I left it to the Accountant.

2009. Here, again, are these Assets and Claims books. What have they done that you never favoured them with canvas covers?—They are not so valuable as the others in the binding.

2010. Can you point to any accounts that have taken up more than a page of this Assets and Claims book?—Some of them, I think, have taken up more than a page. [Examines the book.] There is one which has taken up a good deal of room.

2011. Have not the majority of them required less than half a page?—Yes.

2012. Take Assets and Claims A to L, Intestacies, folio 67. Now, there are a lot of figures there?—Yes, these are simply memorandum-books. If we want to know what claims there are against the estate there they are.

2013. Why cannot all these books, or the information necessary to be gathered from them, be confined in one single register, alphabetically arranged?—They could be, but it was found more handy that each Ledger-keeper should have his own book.

2014. Mr. Moginie has already admitted that it would be a better form to confine the information to one book instead of having thirteen to refer to?—The reason they had has been that each man should have his own book.

2015. Come now, Mr. De Castro, let us leave the books for a little while, and, as Chief Clerk, have you had anything to do with the realisation of estates—that is to say, have you anything to do directly in the conduct of the realisation of either realty or personalty?—Giving directions for the sale is entirely done by the Public Trustee.

2016. Have you ever found it necessary to attend any of the sales?—Yes, I have attended several.

2017. Was that by instructions?—Yes, generally speaking.

2018. I suppose when the Public Trust Office is realising an estate the Public Trustee instructs a superior officer to be present, or to watch it?—Yes, generally.

2019. Then, would that duty fall to you if you were about?—Sometimes, or to the Ledger-keeper in charge if I were not at hand. Latterly that has been more the practice. Formerly I used to attend almost all the sales.

2020. I find there are occasions when estates have been realised privately?—Very seldom; there may have been occasions where we sold by tender instead of by auction.

2021. Yes, but are there not occasions where your office has sold privately?—If there are they are exceedingly few.

2022. Try and think?—There have been cases where a man has died and left a wife and family, and they have been allowed to retain possession of property, and sometimes a sale has been made to the widow, but that has been with the consent of Court.

2023. But cannot you bring to mind any instance where the Public Trustee has sold an estate privately?—No, not without the consent of Court; Mr. Hamerton has been so very particular.

2024. I presume that, before selling, the Public Trustee would at any rate satisfy himself that he had authority to do so?—Yes.

2025. Then, you cannot call to mind any case where he has sold an estate privately?—He could not sell land privately without the consent of the Court.

2026. Well, can you call to mind any instance where he has sold any realty or personalty privately?—No, I do not recollect any.

2027. Is it customary to realise personalty by auction?—Yes.

2028. Then, have you had occasion to attend many of those sales by auction?—I have attended a great many.

2029. I suppose the auction-sales are, in the usual way, open auction-sales?—Yes.