

1030. How long ago is it since you came to that conclusion in connection with this No. 3 ledger?—The conclusion was come to, and the principle of dividing the work adopted shortly afterwards, and then the other ledgers were got, separating the estates into classes.

1031. About what year?—About January, 1886—five years ago.

1032. Then, what were you doing with the other two ledgers—Nos. 1 and 2? Were they both in operation?—Yes, they were both in operation.

1033. And what kind of accounts did they contain?—No. 1, mixed accounts, similar to that one; No. 2 contained miscellaneous accounts, not accounts of estates.

1034. I note in looking at this No. 3 ledger that you seem to have the accounts mixed haphazardly from folio to folio, and without regard to classes, just as you found it necessary to open them. That seems to have been the practice in those days?—Yes.

1035. Well, supposing that the whole of the accounts were taken out of this ledger for the purpose of being transferred to a new ledger, but before transferring they were classified into classes of accounts so far as being either classes of estates, and again into accounts of classes that were likely to be active accounts and others dormant, and that you so divided them in that ledger, giving to each of the different classes according to probable requirements of folio space before transferring them into the new ledger, would that not likely utilise the new ledger in a better form than under your old system of putting a mixed lot of accounts haphazardly into different parts of the ledger, as you may proceed from folio to folio?—The accounts are classified in that ledger. In the first part comes intestates, then real, then lunatic, and then estates in office, miscellaneous.

1036. Well, then, if they are classified according to your idea of classification in this ledger, how have you dealt with them in taking them to new ledgers?—From that ledger they were taken into separate ledgers.

1037. Then, according to your view, how many classes of accounts are there in this ledger?—Five.

1038. Then, how many of those remain in it now?—I expect only two classes remain open.

1039. Then, three of them must have been transferred?—Yes.

1040. In transferring those three classes of accounts, were three new separate ledgers opened?—Yes.

1041. Now, seeing, according to your own view, that you kept five distinct classes of accounts in this No. 3 ledger—you appear to have kept the five in it for a great number of years—would not one ledger have sufficed for these three classes that you have transferred?—It would have sufficed, but it would not have given us the convenience we have in separate ledgers.

1042. That is what I want you to explain more fully—to show the Commissioners how that convenience arises?—Of course, having more than one ledger does not interfere with the principle of having only one ledger-keeper. One ledger-keeper could keep a whole lot of ledgers; but the convenience arises in being able to refer to the different classes of accounts without having to wait if the ledger is in use at the time.

1043. If a reference to the ledgers is necessary, which are the officers in this institution who take upon themselves to refer to the ledgers?—Well, the Ledger-keepers are the proper officers. But, of course, if there was only one ledger, only one reference at a time could be made to the accounts in that ledger; but if information is wanted in three or four different estates at the same time, by having these estates separated into class-ledgers, other officers can go to those ledgers and get the information at the same time. Hence the convenience.

1044. How often during the same day and the same hour do you require to get information about more than one estate, or more than half-a-dozen estates? In other words, how often do occasions require you in a few minutes to get information from your ledgers in reference at the same time to more than one account?—They frequently arise.

1045. What, in a few minutes?—I do not say in a few minutes. We frequently have occasion to turn up information about several estates about the same time.

1046. If I want information about a particular estate that requires a reference to a ledger by you or your Ledger-keeper, how many minutes will it take you to make that reference?—According to what is required. People frequently come in and may go in to the Public Trustee, and he will send out for a rough statement of the position of the estate to be got out at once for the information of a client. That has to be done, and done very quickly.

1047. What do you call a “rough statement”?—For instance, a person might come in and say, “How much income will there be coming to me at the end of the quarter?” The Public Trustee would send out just for a pencil statement, giving the result. The ledger is required immediately for that purpose.

1048. Who would do that?—The Ledger-keeper.

1049. How long would that statement take on an average?—It might take from five minutes to a quarter of an hour.

1050. A quarter of an hour would therefore do?—In most cases.

1051. Do you have more than four, or even four, of those references in the course of an hour during the day?—No.

1052. But if you had four, allowing the maximum assumed in your mind, of the time necessary, an hour would enable the Ledger-keeper to satisfy four references per hour during the day?—Yes.

1053. In your recollection have you ever had four references that took a quarter of an hour each in one day. I do not think we have had four at the same time.

1054. Then, what is the inconvenience of having more than one class of accounts in the ledger?—In this way: If a person does want an immediate statement of an account, it has to be got on with at once. If all classes of accounts are in the one ledger, it brings posting to a standstill until that is out.

1055. You say the four statements would not take more than an hour?—Supposing we had to