

1113. Is that your only objection?—That is my only objection. One officer, in fact, would not be able to keep all the ledgers and make out the accounts.

1114. Then, your only objection is on the score of having too much to do?—Yes.

1115. Do you not think there is a more forcible objection, on the score of books being kept correctly, that the same hand should not manipulate the same cash-book the entries of which are passed into the ledger under his charge?—Yes; that certainly is an advantage, not to have the same hand at both: but, of course, we really have no cashier.

1116. Supposing an officer—and such things have happened, as you may know by your experience—felt disposed to falsify his books—ledgers or cash-books—ledgers the most important—if he has control of the ledger and cash-book he can do it much more easily and with greater facility than if the cash-book was written up by and under the control of a different officer?—Yes, most decidedly.

1117. You have read of large transactions or jobs of that kind in the other parts of the world?—Yes.

1118. Your office has been very lucky, looking at the system you have adopted for so many years, for you have read of large transactions happening in other colonies not far off—not that you can prevent such things happening with the most systematic style of book-keeping: if people are disposed to do things that are improper they find a way. But, as a matter of prudence, perhaps you will agree it is desirable that the cash-books should be written up by a different officer than the Ledger-keeper?—Yes, decidedly.

1119. And that Ledger-keepers should have the sole control of their ledgers?—Yes.

1120. Well, now I want your opinion on this point: Looking at returns and statements which might be prepared during the course of the year, and finished up with the annual balance, supposing you were to divide the alphabet into three parts, and give to three different ledgers, say two of eight letters, and one of ten, the last letters of the alphabet perhaps not being so frequently used in names—could you not confine the whole of your individual accounts to three ledgers?—Yes; I have no doubt you could.

1121. Then, supposing that system were adopted, all you would require, apart from the three individual ledgers, would be one check ledger, or, as it is usually called, general ledger?—Yes, that is so.

1122. Do you think, then, that with all accounts in the office, if confined to those individual ledgers and one general ledger, one or two ledger-keepers at the most would overtake the work?—I think so.

1123. And then that would confine the ledger-keepers solely to all responsibility in connection with their ledgers?—Yes.

1124. That would keep the ledger-keepers *au fait* with every account, and every entry in every account, in the ledgers?—Yes, it would: that would be their work.

1125. They would be pure and simple ledger-keepers?—Yes.

1126. Do you, or do you not, think a system of that kind would be better than to have officers doing all kinds of mixed work, and responsible for none?—Yes; I believe it would be better.

1127. At present you can hardly call a Ledger-keeper responsible for his ledger, if his brother officer or officers have access to it to make entries, and to interfere with or alter any of the balances?—No.

1128. Then, you think, if you had the work of the ledgers so arranged, it would be very much more convenient in the office-work, and to yourself, than it is at present?—Yes; I think if we had ledger-keepers it would be much better.

1129. And you believe then the individual accounts could be all confined to three ledgers?—Yes. Of course, in dividing the accounts up into classes it was done with the idea that it is a proper grouping of accounts; and in giving a ledger to each class the idea was, laying the foundation of a system that would be capable of expansion from time to time.

1130. I want you to consider whether, as I suggest, a ledger should not contain, if there are sufficient folios, more than one class of accounts, and so, by making a ledger contain all that is convenient for it to do in the shape of accounts, you confine your book-keeping to fewer books, and have them more within range of your supervision?—Just so.

1131. Mr. Hamerton evidently, wherever he has got the notion, is under the belief, as you were, that as the work increased, so the ledgers of the office must of necessity increase until they possibly grew out of number?—No; I thought the present division among the present number of ledgers would be sufficient. There is no occasion to increase the number of those.

1132. Now, you see, after you and I have had a long quiet talk over this matter, that the ledgers can be reduced to even three in number?—Yes.

1133. *Mr. Loughrey.*] You stated to the Chairman the other day that the terriers were introduced by you?—Yes, in regard to estates outside of Wellington. The only terrier in existence when I joined the office was a terrier for the Wellington District, and a terrier for Native reserves. Those were the only two.

1134. *The Chairman.*] Did you give your books styled terriers the privilege of wearing canvas covers?—No, we did not. The canvas covers simply followed on as the system began.

1135. Who instituted the use of the books known as the terriers?—There were two in the office when I came in—the Wellington terrier and the Native Reserves terrier. I do not know who introduced these, but I introduced the other terriers, to carry the other lands.

1136. Do you know the real use of that book when and where there has been occasion for its use?—It is a rent-roll.

1137. And should contain, what?—The particulars of each tenancy.

1138. And should it not also contain a plan?—Yes.

1139. Your terriers do not contain any plan?—Not these, but the terriers of the West Coast Settlement Reserves do.