

1140. After all, for your office purposes it is intended to be a mere register of these leases; and a book in the form of a register would answer all purposes?—It is also a record of payments.

1141. But a book with sufficient room for full particulars, if alphabetically arranged, as convenience might require, would answer all purposes?—Yes.

1142. It is not really necessary to have money-columns?—By that means you keep a record of what is owing.

1143. But you can do that without having an expensively-made book ruled with money-columns?—Yes.

1144. It is merely a register, or should be a register, of particulars in reference to rent-rolls, &c., and leases, that you can refer to in alphabetical order, if it were so kept?—Yes.

1145. Your books called the “terriers” are not kept in alphabetical form?—No, they are not.

1146. You have a great number of them?—Yes; there are a great number in the Native Reserves and West Coast Settlement Reserves.

1147. Do you know how many you have altogether?—About twenty altogether.

1148. Well, those twenty books might be dispensed with if one common register were kept?—Yes.

1149. That would reduce them to one book?—Yes.

1150. Now, let us come to the cash-books; we will leave the ledgers and other books for a while. I think we have agreed that the general cash-book can be dispensed with altogether if the daily cash-books are added up and ruled off?—Yes, that is so.

1151. Now that the Audit Office has dispensed with the necessity of the cash-books being sent to the Audit Department daily, and that the Audit Department has been good enough to promise to call here at certain times, or does call here at certain times, to sign the cash-books, one set of cash-books would do?—Yes.

1152. Well, one set of cash-books—say, two in number—would overtake the work—I mean, would be sufficient to last for some time and receive the daily debit and credit entries?—Yes; that would be quite sufficient.

1153. So that we would get down to two cash-books?—Yes.

1154. Those two cash-books could be divided between the letters of the alphabet, for convenience—that is to say, you would put half the entries, bearing the initials of one-half of the alphabet, in one cash-book, and the other half in the other cash-book?—Would you not have one cash-book in use each day, putting all the entries in there?

1155. That might be a matter for consideration. If it was necessary to have the cash-books that were in use one day away from your office on the next day, you could have a second set of cash-books for alternate days, so that no inconvenience could arise?—Of course, the posting of the cash-book would take some time, and when the ledger-keeper was posting it the cash-book keeper would be without his book.

1156. Your mind is evidently running in the direction of keeping your cash-books somewhat after your present plan. I am going to ask you whether it would not be desirable to have the cash-books kept by one or two officers separately—that is to say, that the cash-book keepers would be cash-book keepers and not ledger-keepers, and would post from vouchers. Under those circumstances, presuming your office kept officers to perform the work of writing up the cash-books—the two cash-books, or the two sets, if two were necessary—without having to write up the ledgers, then the daily work of your office would be performed by two cash-books, which would or ought to be written up and ruled off daily?—Yes, I think so.

1157. Do you think that that plan would not be a much better plan than your present plan now in vogue?—Yes, I think it would.

1158. So that, for the main work of the office, I think you and I now agree that three individual ledgers, one general or check ledger, two cash-books, and one register, in lieu of the terriers, would perform the chief work of your office as the necessary and chief books of the office?—Yes, I think that would be sufficient.

1159. Now, do you not think, if the system of debit and credit vouchers were introduced into the working of your office—you have to a certain extent used a sort of voucher, a receipt-book voucher—something similar to what are used by large companies, large mercantile firms, and banks, so that entries from the cash-book could be passed to the ledger from the voucher—do you not think that system would be more convenient than having to haul cash-books up to ledgers as you now have?—Yes, it would be more convenient.

1160. Then you would favour the introduction of that system?—I should.

1161. For instance, then, when money was paid in over the counter, which occurs with you daily, I presume that you would see that full and correct particulars were entered on the voucher when paid in to the credit of any account?—Yes.

1162. Well, now, if that voucher was written, with the particulars filled in correctly by the party who paid money in, and was signed by him, that would serve at all times as evidence that the transaction and the amount of money were correct, so far as showing that the money had been paid into a certain estate and by whom paid in?—Just so.

1163. And if it was necessary for the office to charge any account with any particular sum for expenses—say, costs, or for the purpose of dividing an estate, would it not be better if all those particulars in each respective case of making a debit entry were written on what we call a debit voucher?—Yes; in fact, we do that now when we transfer from one account to another.

1164. Do you use a debit voucher for all of your transfers from one account to another?—Would it not be better to keep the debit vouchers and credit vouchers distinct?

1165. Yes, it would be necessary to have two series of vouchers instead of one—debit vouchers and credit vouchers. Can you show me one of your blank vouchers?—Yes. [Blank vouchers produced.]