

1166. Here you show me two kinds of journal vouchers. What is this debit voucher, the size of a large sheet of foolscap, for?—In charging estates with their commission, or investing moneys from several estates on mortgages, and so on, we require a number of lines on the same voucher—that is, we debit the estate account with the amount we are investing on mortgages, and, in fact, enter full particulars.

1167. Could you bring me a large voucher that you have already used, and show me what have been the fullest particulars you have had on any occasion to give on any one of those vouchers?—Yes. [Voucher produced.]

1168. You have shown me two vouchers, one, as I said before, the size of a large sheet of foolscap, the other is the ordinary size of a bank voucher?—And we have an intermediate size between those two. [Produced.]

1169. Then, you have, I see, three sizes of vouchers?—Yes.

1170. One foolscap, the other two-thirds, and the other about a third. Do you not think that an uniform voucher about the size of your smallest voucher would answer all the purposes of a debit or a credit voucher?—We have some long vouchers at times. Some will take two or three pages of foolscap size.

1171. Is it not confusing to have these different sizes?—By using the large one you have it in one voucher; and if it went on to half-a-dozen there would be half-a-dozen check-ledger postings.

1172. Supposing this smallest voucher would not in itself contain the whole of the particulars you require for making a debit or credit entry, is there any reason to prevent you having it ruled at the back, in the same form as in front, to contain particulars?—Nothing.

1173. And that would give double the space?—Yes; that would bring it down to two-thirds of the largest-sized voucher.

1174. And, if that smaller voucher could not hold all particulars necessary, what is to prevent you from attaching another voucher of the same size to it?—Nothing.

1175. Would not that simplify matters?—I suppose the more pieces of paper we have the more danger there is of losing them.

1176. If these small vouchers were ruled on both sides, that would enable you to enter particulars equal to double the space of one side, and therefore that would equal two-thirds of the largest voucher you yet have required; and it has been in very rare instances, I have observed, that you have required to use the large voucher?—It is not rare.

1177. If you look at this book where you file your vouchers, I think you will find very few of those in this large-sized book which have been used?—Perhaps one-fifth, at a rough guess.

1178. But there is nothing like one-fifth of this book large vouchers, nor is there one-tenth?—Of course, the smaller size could be used.

1179. Then, instead of having different-sized vouchers, would it not be better to have them all the same size?—Yes, they would be more uniform.

1180. I notice that you preserve these vouchers by gumming them into an expensively leather-bound book?—Yes.

1181. It takes a considerable time to gum these in?—It really does not take much time. You can gum a lot at a time.

1182. Say you posted all your entries from vouchers, and had to gum in the day's vouchers, it would take some time, would it not?—About half an hour.

1183. Not more?—It would take more than that altogether.

1184. It would take nearer three hours, in my opinion?—Yes, I daresay it would.

1185. Then, the cover and binding of that book costs something?—About 5s.

1186. Well, do you not think that if you had the vouchers for this office one uniform size, then your day's vouchers could be tied up and filed away in one bundle?—Yes.

1187. Do you not think then that they would be much handier to get at if you had the day's vouchers of the office filed away in that form together, and that for purposes of reference you could then pick out any particular voucher any day of the year in a very short time?—Yes, readily enough.

1188. Would that save time or trouble?—It would save a good deal of time and a good deal of trouble.

1189. And a good deal of expense?—Yes.

1190. Here is the form of a debit voucher used by one of the banks. A form of voucher of that kind, if ruled on both sides, would answer all purposes?—Yes.

1191. You see it has this advantage, which every debit voucher ought to have: it is a check on itself. You debit So-and-so's account; it commences with debiting a certain account, but before it finishes it also points to the account that the same entry has to pass to the credit of, and by that means it fulfils its part in carrying out the system of double entry?—Yes.

1192. A voucher of that character would suit this office, if ruled on both sides, better than the vouchers now in use?—It would suit as well, with the advantage that it would be uniform.

1193. Well, then, a credit voucher of the same size, something of that description, would answer the purposes of a credit voucher?—Yes. Of course, we have one voucher now which carries the two entries.

1194. This voucher would carry the two entries, if you like to post it?—Yes.

1195. Is it not more clear that your credit voucher should be distinct and can be appealed to at once?—Yes. Of course, at times you want to look at your credit entries; you may want to look at your debit entries as well.

1196. The debits and credits could be tied together or separately in a packet. They could be tied up for the day in the order in which the transactions occurred, and if you wished to be economical you could use ordinary string instead of red-tape. Would that not be cheaper and more convenient?—I think it would be convenient.

1197. You have another series of books which seem to be increasing in number as time goes on, the Assets and Claims?—Each branch has one of its own,