

1267. Then, in order to make your agent an advance, although you have the money in hand to pay him—and then in reality it is no advance—you open an account, and put it in credit?—We form a debit balance in order to draw against that account and send the money to him.

1268. Would it not be better to send this money direct from the source from which you first take it?—If we could send him the whole of the money represented by the distributions, it would certainly be more convenient, but perhaps it is not necessary to send him more than a quarter of the money.

1269. Then, why take on that principle even a quarter of the money away from the source from which you first take it? Why take a larger amount away from its first source than it is necessary to take at the time to send to your agent for distribution?—Because it frees the Grant Account from unclaimed moneys. If we had fragments of previous distributions it would complicate the account.

1270. How often do you make an analysis in order to come to an opinion as to the amounts for distribution?—The distributions are made, as a rule, half-yearly, with the exception of some grants in which Mr. Rennell calls for distributions whenever he thinks advisable.

1271. Supposing he called for distributions in any estates daily, would you do that?—[No answer.]

1272. Does he ever do that?—Not daily. He has called for distributions perhaps monthly sometimes.

1273. Then, do you not think that monthly calls should be the least term of call that the office can conveniently allow?—I think that distribution should not be asked for at less periods than a month. I do not suppose Mr. Rennell does ask for distribution in the same account for less periods than that, but we have distributions going on from time to time.

1274. Supposing you adopted the system of working out those distributions monthly in relation to all those grants?—It is not necessary to do it so often.

1275. Well, I do not say it is, but could it be done?—It would be a tremendous increase of labour, because you would have to make the distribution to the same number of Natives for a smaller amount of money, and would have to repeat it oftener.

1276. How often, then, have you found it necessary to make this distribution?—I think this half-yearly practice, now that the Natives have settled down to it, often enough.

1277. And those cases that require it in a lesser time than half-yearly are very few?—Yes, they are few. Mr. Rennell calls for distribution at other times, but I do not suppose he calls for more than one or two distributions during the half-year in each grant.

1278. Then, you would make your distributions half-yearly in connection with these grants?—Yes.

1279. You have a record of these distributions?—Well, we keep a duplicate set of sheets of those we send Mr. Rennell.

1280. Supposing you entered in the ledger the amounts and details making up those distributions, and the ledger was ruled off showing that the distribution had been prepared, at the same time mentioning the names of the Natives?—It would soon fill the ledgers, with these three thousand names of the Natives going in every year.

1281. Then, you find it more convenient to keep it on sheets?—Yes. One set we send to Mr. Rennell, and the other set we keep here. Then, as he pays away moneys, he sends us receipted vouchers, so we mark those vouchers off on our sheets as paid, and the amounts not paid are brought on to the sheets of the next distribution as arrears.

1282. And these sheets are always in your hands for reference, and you tell me that you find that the most convenient way?—Yes; it appears to me to be the most economical way of doing it. If we opened separate ledger-accounts for each Native it would cause a great deal of extra labour and expense.

1283. When you made your half-yearly distribution could you not enter in the ledgers in distinct figures in ink, in the margin, the amount that each Native was entitled to, so that it would always be there?—They would be too numerous.

1284. Still, that difficulty does not show to my confused mind that the Imprest Account is necessary?—Well, if you send Mr. Rennell money which is not the actual sum he has to pay, it must be in the nature of an advance.

1285. But, supposing you send him the actual money that he has to pay, why should there be an imprest?—Then he would simply have thousands of pounds on his hands which he does not want. You never can tell what he wants. A Native will sometimes take his money and sometimes not.

1286. But, if you send him the money you are in the habit of sending, why should there be an Imprest Account?—Mr. Rennell's predecessor, Mr. Thomas Mackay, was asked by the Public Trustee to send down vouchers, so that we could pay. On these vouchers we sent him some £300 or £400 to pay these Natives, and we had two-thirds of the money sent back. When it got up there the Natives would not take it.

1287. Then, again I ask, why should you make an Imprest Account?—It frees the account which contains the shares of sums of money flowing out and coming back again.

1288. Tell me plainly, why should the amount not be sent direct and charged to the agency?—Certainly.

1289. Then, in that case you could do away with the Imprest Account?—Yes.

• SATURDAY, 13TH APRIL, 1891.

Mr. MOGINIE further examined.

1290. *The Chairman.*] If we were able, under any rearrangement of your method of book-keeping, to simplify the mode of working the Public Trust Office in the directions that have already