

1573. I want to ask you again if it is right that there should be five officers in your office authorised to receive money?—I quite admit that a cashier is desirable, whose duty it would be to receive all moneys; but our system of letting these moneys go to the officers in charge of estates has the advantage that we know all about it and whether it is right in the first go-off.

1574. Supposing you had an officer whose duty it was to receive all moneys, and through whom all moneys paid out should go, would that not simplify very considerably your present loose mode of book-keeping so far as it now concerns your way of receiving and paying moneys?—It would certainly be more direct.

1575. Would it not do away with all these clumsy receipt-books?—If you adopted the voucher principle it would.

1576. Would it not do away with those highly-picturesque-looking rough cash-books?—Yes.

1577. Supposing you conform to the system adopted by a mercantile house or a bank of having a separate book, such as is used for paying and receiving moneys—say, what a bank-teller would use—would that not simplify your system very much?—At first blush I do not like that system. It seems to me to bring a lot of moneys down without any use whatever.

1578. Do you know there are different forms of those books. There are columns showing the moneys paid and received on each folio?—Yes.

1579. Then, taking this book, which would serve for an all-time book of reference as the first book in which moneys received across the counter and moneys paid across the counter had been entered, do you not think a book of that class, with space for the names of the payers and payees, with columns for the amounts, would be better than any system you have ever adopted?—Yes, it would be better than the memoranda-book system we have.

1580. And on that subject, would it not be better, looking even at the present volume of your business, with the undoubted probability of its increase under proper management, would it not be desirable that a system of that kind to which we have just referred were commenced in your office as early as possible?—Yes, it would be desirable.

1581. Then, if that system was running in your office, you would be able to do away with all those unique little rough cash-books and those clumsy-looking receipt-books?—Yes, we should.

1582. Now, tell me this: those several gentlemen who are authorised to receive moneys are the officers you call managers?—Yes, managers in charge of estates.

1583. Do those gentlemen write letters on behalf of the business of the office?—It is part of their duty to do so.

1584. And do they sign them?—No. Some are signed by me, some by the Chief Clerk, and some by the Public Trustee, according to the nature of the correspondence.

1585. If any of you were away or not at hand, would any of those other officers be authorised to sign for you or for the Public Trustee?—It is not likely that the Public Trustee, the Chief Clerk, and myself would all be away at the same time.

1586. Do you know of occasions on which those sub-officers have signed the letters which they have written?—I have never known a case of that kind.

1587. Each of those officers has to write the letters referring to the special business under his control?—Yes.

1588. So that you must have under that system a long series of press copy letter-books?—Yes.

1589. I suppose each officer has his own?—No; all go into the one series, with the exception of the Native reserves. I may say there is one series of books for the Accountant and another for the Public Trustee and the Chief Clerk. Then, there is another series for the Native reserves.

1590. Has it never occurred to you that if you had one officer to do the general correspondence of your office, presuming you were unable to do it, it would be better?—I believe it would be better done.

1591. Do you not think, in the position of Accountant, if you had the work of the office so divided under classes and distinctive officers—that is to say, a Ledger-keeper or Ledger-keepers attending only to their ledgers, Cash-book keepers to their cash-books, and the officer at the counter to the payment and receipt of moneys, doing any other work you gave him if his time was not fully employed, and you attending to the correspondence, and, if necessary, to have an assistant—do you not think that under such a system I now foreshadow you would get through the work much more quickly and easily?—Yes, it is possible we should.

1592. And if you had to attend more to the correspondence, would you not keep continuously in touch with all the chief work passing through your office?—Yes.

1593. Then you think that under this system which you and I have been discussing, and you are practically intelligent enough to understand, a great number of books and a great deal of labour would be saved?—Yes, by doing away with books.

1594. And you would not, then, have such curiosities of book-keeping as having any books blotted out and crossed out from page to page?—Just so.

1595. That in itself would be a great advantage?—Yes, it would. Those books were never intended as show-books.

1596. I will not leave that question, Mr. Moginie, until I satisfy you that you are bound to keep even those rough cash-books for reference. I therefore ask you if a payment were made on a certain date to you, and it happened to go to a wrong account in the same name—for instance, if it were stated that it was paid to the credit of John Brown's estate, and it happened to go to the wrong John Brown's estate, and the representatives of the estate who paid you the money found the money was not in his estate, and there was a dispute about it, would you not first go to those very books to see whether you had made the entry of that amount in the book?—No, I think not. If the person says he paid the money in on a certain day we should go to the cash-book and refer back to the block of the receipt.

1597. Where, then, does the block-receipt get the information of any payment going into the receipt?—From the person paying in.