

1598. How does it get into the rough cash-books?—By me, through the officer who has paid the money.

1599. After the entry had been made in your little rough cash-book. It would hardly be necessary, if you found it in the block receipt-book and in the cash-book?—The entries in these rough cash-books would be precisely the same, only with less information than you have in the receipt-book.

1600. The amount of money would be there, would it not?—Yes; but it appears on the receipt-block.

1601. If it appears in the receipt-block and in the cash-book and ledgers, and you wish to satisfy yourself that there is no doubt about the amount and correctness of the entry, would you not look to the primary entry in your rough cash-books?—We might as a matter of curiosity, but it would not be necessary.

1602. Do you mean to tell me you only refer to books kept in this important office through curiosity? Now, supposing you were in doubt about any particular amount in any particular account in the ledger, what would you do?—Go back from the ledger to the cash-book, and from the cash-book to the receipt-block.

1603. And would you not, knowing you had made an entry in the earliest career of the transaction, look to those two rough cash-books too?—Certainly it would be a confirmation.

1604. Would you not, as a common-sense person, desire to confirm what you believed was correct?—Yes, it might be desirable.

1605. Or else, in the name of common-sense and utility, what is the use of keeping those rough cash-books?—That I should have the record on my desk.

1606. Are you aware that no books are kept in a well-regulated office unless books which are necessary, and which are kept for reference for all time?—Yes.

1607. Is it not the true principle of conducting an office properly?—Yes, it is.

1608. Do you mean, then, seriously to tell me that you would be perfectly indifferent as to a reference to those two rough cash-books, in which you make two entries during the same day? Do you mean to tell me, again, that you would not trouble your head by referring to either or both of them if you were in doubt about an entry?—[No answer.]

1608A. Why, then, have you wasted so much time all these years in keeping such a class of books?—The object of it was that I should have a memorandum.

1609. Then, do you tell me that you would not trouble whether or not those rough cash-books were destroyed after you had made entries in them, and those entries had been carried into the receipt-books?—It would be better to keep them; I admit that.

1610. What for?—In case you did want to refer to them; but you can get all the information from another source.

1611. Then, what is the necessity of keeping books that you do not require for reference hereafter?—But you do require them at the time. That book serves its purpose until the money is paid into the bank.

1612. Supposing you make your entries on a voucher, do you mean to say you do not require that voucher?—You may have it in the receipt-book.

1613. If you find it necessary to open a book for the purpose of the Public Trust Office business, do you open that book to keep as a record of the transactions?—Those books are opened just as a memorandum of the receipt of money.

1614. Then, am I to understand from you that those books are really useless books?—No; they served their purpose when the money was paid into the bank and the amounts brought into the cash-book.

1615. Could you have done without them altogether?—Yes; with information on slips of paper. I want to show the officer in charge of the pass-book how a certain sum of money has been made up. If I wanted to show that in the receipt-books I should have to use one of these books.

1616. Would not your receipt-book always show that?—Each individual receipt is not put into the bank pass-book by itself.

1617. You give a receipt for each particular sum of money, that may belong to different accounts?—Certainly.

1618. Will not your receipt-books show you all that information?—Yes; but the total of five or six of these receipts it might be difficult for the officer in charge of the bank pass-book to find out.

1619. Will the payments you make into your bank account daily not balance your receipt-book?—Not every day.

1620. Do you give receipts for moneys which you do not pay into the bank?—Yes; it sometimes happens that we do not pay money in on the same day we give a receipt for it.

1621. Take two days: can you not trace those amounts?—You could trace them.

1622. Then what is the good of your receipt-book?—It carries the particulars.

1623. It is a repetition of these two rough cash-books?—Yes.

1624. In other words, you use three books where one simple book would do?—Yes.

1625. You keep these three books, and two of them you will admit that no proper auditor with any respect for his reputation would call them books that ought to be kept in any office, and looking at the manner in which they have been kept. Is that not so?—They are certainly not show-books. They answer their purpose very well.

1626. Then, is it usual in a well-regulated office to make entries in a book either for show purposes or for the purpose of scratching the entries through again with the pen?—It would be better, I must say, if they were kept more tidily, and in better books.

1627. Is it usual in your experience, where it is necessary to open a book, to rule it through and through, page after page, to show that it is done with or that it was of no use whatever?—The ruling comes after the books have served their purpose.