

1877. Tell me the use of the general cash-book. Is the use of the general cash-book, according to your idea, merely for the entering up of totals into it?—Yes.

1878. And then what do you do with those totals in the general cash-book? Where do you take them?—These cash-books are posted in the various ledgers, not the totals. The different entries are in different ledgers.

1879. Then the greater necessity for my pressing for an answer from you as to the use of the general cash-book, according to your knowledge of your system of book-keeping here?—I take it to show the summary of the daily totals and annual totals—bringing together the different cash-books into one.

1880. Can you not get those totals from the ordinary cash-books?—You may, of course.

1881. Then, again I ask you, what is the use of the general cash-book?—You have to refer to one book instead of the whole lot to get the information.

1882. You do not refer to a number of cash-books to get the information of a particular total? The same totals cannot be in half a dozen cash-books?—No, but the daily totals would be posted from these cash-books into the general cash-book.

1883. For what object?—Merely to show the receipts and expenditure of the office in some concise form. The totals of the different classes of estates are shown in one concise form, each total—for wills and trusts, intestacies, and so on—being shown in one amount.

1884. But there are no part totals of any particular class of accounts?—That cash-book would show the totals in intestacies, wills and trusts, and so on.

1885. Then, in order to focus those totals you say it is necessary to have a general cash-book?—Yes.

1886. Can you not as easily go to that ordinary cash-book (Intestacies) and find the total of intestacies, and to another to find the total of some other class in your books, just as you can go to the general cash-book to look for them?—It is merely a summary of the whole in the general cash-book.

1887. Does that not then show that to be unnecessary work?—I think it is very convenient to have the totals gathered up and shown in one book.

1888. Now, are you serious, or is it for want of knowledge of easy and simple book-keeping on your part that you cannot see that the whole information may be more readily obtained from the ordinary cash-book?—The information, I grant, can be quite as easily gained from the ordinary cash-book with regard to one class of estates, but if you group the whole in the general cash-book, you get the total amounts of receipts and expenditure daily in all classes.

1889. Is there anything to prevent your putting all classes of estates through your ordinary cash-books?—No.

1890. Then, at the end of the day's work you have got one grand total made up of perhaps a dozen different classes. If you keep your cash-book added up day by day, and the balance brought down, where could you more conveniently get the totals than out of your ordinary cash-book?—They do come from there and go into the other.

1891. Then what is the use of the general cash-book when you can get the whole information in the ordinary cash-book?—Simply you refer to one book instead of the six.

1892. And how do you refer to the six cash-books? Do you keep the grand totals in these six cash-books?—No, not the grand totals. The totals of the day's receipts in each class of estate are in each of those cash-books.

1893. You say it is better to have a general cash-book to refer to for totals than to go through ordinary daily cash-books: is that so?—Under the present system of keeping cash-books.

1894. Then, you have a daily cash-book for each class?—Yes.

1895. For convenience, now, we will call them Nos. 1, 2, 3, 4, 5, and 6. If you want to get at the total, say, of No. 5, do you go to the general cash-book for it?—We go to No. 5 cash-book.

1896. And if you want to get the total of No. 4, you go to No. 4 for it?—Yes, for the daily totals, not for the grand totals.

1897. But is it not these daily totals which, under your system, you carry to the general cash-book?—Yes.

1898. Will you show me, then, how it is easier to get the totals from the general cash-book of any of these ordinary cash-books than it is to go straight to the ordinary cash-book?—I say it is easier to go to the general cash-book to see what is the amount of the daily receipts and expenditure on account of the office, because you get the totals brought into the one book. When I first came into the office we had one cash-book.

1899. Then, was that cash-book not more simply kept, and kept in better form, than under your present mixed-up system?—I think so, certainly. I kept the old cash-book for some time, and we used to bring all the different classes of estates into the one book, and everything was posted daily.

1900. Do you know how many ledgers are kept in your office for the working of the business of the Public Trust Office? I do not mean ledgers that have been in use and have become obsolete. I mean ledgers that have live balances in them—that is, accounts that are not closed?—There will be two for intestacies, two for trusts and wills, one for lunatics, and one for miscellaneous. There are six, I think.

1901. You really think six would comprise the ledgers now working the business of your office?—Yes, for the different branches. There is a general ledger and a Check Ledger.

1902. You told the Commissioners that you had a knowledge of the books in use, and what purposes they are used for?—Yes.

1903. And you are sure there are only six ledgers in use?—Yes. The six are kept by different Ledger-keepers.

1904. Now, do you think there are not more than six ledgers in use in the office?—There is one to each Ledger-keeper, and there is a Check Ledger.