

1198. We spoke of keeping an ordinary register in lieu of the terriers, and we have agreed upon that. Why cannot a similar register satisfy all the requirements, particularly if it is kept alphabetically, in connection with your Assets and Claims set of books?—By a register, will you have a page to each estate?

1199. By the register or record-book which I suggest to you now I would have something in the same form and size of book that you have now for recording the receipt of your letters—a book something of that form, but kept alphabetically?—And you would not enter claims?

1200. You might enter anything you like. You want it ruled off in the form of an ordinary register or record, the date being one of the chief points, and as much room for the necessary particulars as you like, so that you can enter the fullest particulars, and even can make notes of amounts in money if necessary?—The present form of Assets and Claims book is found very convenient.

1201. How found convenient?—We have the assets recorded as reported, with estimated value. We have also a column for the action taken.

1202. Would not a column for particulars contain all that?—Yes: we have the gross proceeds, the charges deducted, and the net proceeds.

1203. What is the good of the money-columns in those books? I notice some of them are crossed out and ruled out as if they were mere pages of a diary or scrap-book for temporary information?—They are for information during the winding-up of the estate, because when the estate is wound up the book has practically served its purpose, and is not wanted.

1204. Are these Assets and Claims kept in alphabetical order?—No.

1205. Have you one for each ledger?—Not one for each ledger, but one for each branch of estates.

1206. Then, they are not necessary for the balancing of any other book?—No.

1207. They are not necessary to help you in your balance of accounts?—No.

1208. If they were burnt to-morrow their contents and their loss would not interfere with your balance?—We should lose the record of the unrealised assets and unpaid claims.

1209. Instead of having all these books, why could you not, to simplify matters, have one book in the form of a record-book for assets and claims, kept in alphabetical order, with columns for the date, and as much room as you like for particulars that could and should be fully described?—That would answer all the purposes.

1210. And that, I apprehend, if kept in alphabetical order, would lead you to information more quickly than under your present system?—Yes. Of course you would have to search through the letters in the alphabet for the particular estate you wanted.

1211. If a record-book is kept in alphabetical order the index to that book would be in the same form. Say you came to any name commencing with any letter of the alphabet, you would run down the index. What quicker way can you get at an estate than that?—That would do.

1212. Do you not think it would lead you to any reference required more quickly than under the system you now have, and where you are employing thirteen books?—It would be just as ready.

1213. Then, if it would be just as ready and just as convenient it would have this advantage: that it would reduce those books of reference, which I must now tell you are very clumsily and carelessly kept?—Yes; I will admit they are not kept as they should be.

1214. It would do away with those thirteen books, for which one would serve the purpose?—Yes.

1215. You will admit that?—Yes; it would serve the purpose of these thirteen books.

1216. We have now to come to another family of books that I have been through which seem to be kept for the purpose of working the petty cash of your office. They are called Imprest Account books and books showing the ramifications of petty cash?—There is one for the office here, and one for Mr. Rennell, West Coast Settlement Reserves Trustee. Then there is another book which analyses the Imprest Account in the individual ledger.

1217. I have been through all these books. Will you please explain the mode of keeping the petty cash?—There is an advance made from the Imprest Account in the individual ledger which goes to my credit at the bank to the extent of £50. Once it was £100, and on special occasions, when special payments were wanted, I have had larger advances.

1218. That account appears to be kept in the form of a ledger?—Yes. There is a bank account, and what we call the Imprest Account within the bank.

1219. Do you not think that account could be simplified by keeping an ordinary petty-cash book instead of having a set of books for the petty cash of your office?—Of course, in the Government service we are not supposed to have petty cash. All the moneys we receive are paid in daily, and any expenditure you want to make must be paid out of advances.

1220. There may be many things in the Government service that might be improved upon and simplified in the way of book-keeping, and that is what we want to arrive at in discussing these questions with you, if we can come to an opinion from any of your suggestions in the direction of improvement. You or the Public Trustee, I presume, may operate on your Expenses Account or your Imprest Account?—The Expenses Account and Imprest Account are two different things. The Imprest Account is a branch of the Expenses Account, and is drawn to make advances to officers, and is credited with their expenditure.

1221. They appear to me to be only two different accounts in this way: that the one appears to be the parent of the other?—Yes. The vouchers for expenditure go to the debit of the accounts affected.

1222. Then you form a credit balance to your Imprest Account by making a debit through your Expenses Account?—Yes, or any other accounts on which I make expenditure.

1223. Do you mean to say that for the purpose of making a credit balance in your Imprest Account or of increasing the credit balance, you would make a direct charge on any other account