

76. Is it not well known to all officers of the Department that there must be a Board of Inquiry set up?—It is not well known, because there is no notification in any of our regulations. Our Department has its own regulations; I have not heard of any other regulations.

77. Have you looked them up since—the matter of the regulations?—I have a copy of the regulations which were served. I have seen them since. It was handed to me by an officer of the Post-office in Christchurch. They distributed Civil Service Regulations to every officer in the Post and Telegraph Department at Christchurch a week or ten days after our suspension, which regulations personally I was not aware we were under.

78. Would that Board when set up be an official and legal tribunal?—I am not in a position to answer that. I suppose it must be if set up by the authorities.

79. Supposing they advised you to be retained in office, would not that be followed—if the Board exonerated you?—I cannot say whether the Minister would follow that.

80. How long have you been in the service?—Sixteen years.

81. You must have heard of these official Boards being set up?—The only Board I have heard of in connection with an officer of the Post and Telegraph Department was the inquiry held in regard to Mr. McCurdy's case. I have heard of a Board within the last three months; there was a Board of Inquiry set up to inquire into certain charges against a man named Young in the Post and Telegraph Department in Christchurch.

82. Have you ever known a Board to reinstate a man and that he was then dismissed?—No, I cannot say I have. As far as reference Boards of Inquiry go, we have our own Appeal Boards set up by our own Department, and that is to inquire into certain statements placed before them by officers of the Department, and the official record is that in five cases submitted to that Board, the Board found for the appellant, and the Minister vetoed the Board's finding in four cases out of the five.

83. That was when referred to the Appeal Board?—Yes.

84. Did you say positively the Department had something to conceal, in your remarks yesterday?—No; what I said was that we four men believed we had nothing to conceal and nothing to fear from cross-examination, but we believed the other side had.

85. Who do you mean by "the other side"? This voucher was said to be paid in the office in which you were then working?—Yes.

86. If the voucher had been paid by cheque going through that office and no record taken, who would be to blame?—I take it that the officials who gave the certificates would be to blame.

87. Did you say that the white and blue copies of the vouchers—that is, the two now before the Committee—were made up by you and the other clerks from memory?—The white voucher is a lithographed copy of the so-called "Sneddon" voucher; the other is a copy made up by myself from memory of the "Seddon" voucher.

88. When did you make this up?—I made that out previous to my leaving Christchurch to attend the Auditor-General's inquiry.

89. Well, when you remembered it so well as to place it in this manner, how does your memory fail you before the Auditor-General's inquiry?—I gave all those particulars.

90. The exact amount?—No, I did not. There is a query by that amount.

91. I understood you gave all the particulars?—Yes, I did.

92. Did you say that it was for £76 5s. and a query?—I said that it was for an amount exceeding £70. That is simply to show the formation of the voucher. I could not put in £70, and I could not put in £7 and leave the last figure blank, and I put the query to show I was not certain.

93. You stated that this was made out in company with the other three officers—the result of the combined memory of the four?—I say it was made out from memory, but I do not think they were present at the time I made it out. I made the particulars out as from the memory of the four men.

94. They were not present when you filled it in?—I do not think they were.

95. And, after looking at this voucher, are you perfectly sure that there could not have been a mistake in taking this one?—Do you think you could make a mistake?

96. I am asking you?—I am absolutely certain I could not make a mistake. I do not think any one who is not a candidate for a lunatic asylum could make a mistake.

97. Did you see Captain Seddon sign the voucher?—No, sir.

98. Do you, of your own knowledge, know that he did receive the cheque?—All I know of that point is the fact that the voucher was signed "R. J. S. Seddon."

99. Anything else?—Nothing else.

100. Can you tell us who signed the cheque? Is there any evidence to disclose the cheque if there was one signed at all?—It would be Mr. McBeth.

101. Does the butt show that there was any cheque issued?—I did not see any. They would not show me anything but the voucher.

102. At the time you saw the voucher did you know Captain Seddon's signature?—No.

103. Can you account in any way for a cheque of this large amount never having been presented to the bank?—I think it very likely that it has been presented at the bank. There is nothing to show that it has not been presented at the bank.

104. Have you not seen statements made in public from various banks about it?—By whom?

105. From the manager of the bank in Christchurch?—As I put on evidence yesterday, the only thing that Mr. Litchfield is in a position to say is that there is no record of any Treasury cheque in the Bank of New Zealand at Christchurch. Then he said he had asked his tellers whether they had cashed such a cheque, and I say if I had a judicial inquiry I could show that he made inquiry into that matter after he returned to Christchurch, and after being at the Auditor-General's inquiry.

106. Do you honestly believe that all the officials who gave evidence at the inquiry and those connected with the banks have made false statements?—No, I should not like to say that. All I