

the payment, to which I was denied access at the last inquiry, and that the evidence shall undergo cross-examination.

212. Extending over what period that you should have access to the books?—The same period as the last.

213. What was that?—It was taken from the date of Captain Seddon's appointment to the public service. Although the voucher went through our office in 1904, some of these payments are very much belated. There was a voucher went through the Christchurch office the other day for payment of salary to a man who was a lieutenant in a contingent, and he was killed in South Africa in the early part of the war—in the Third Contingent—and his voucher was paid two or three days before my suspension, and therefore it would be advisable to extend the order of reference as far as possible.

214. *The Chairman.*] You stated that there were four checks on any payment made through the Treasury?—I say that Mr. Collins of the Treasury Department said there were four checks.

215. Did you find anything to the contrary?—I have not had an opportunity to find anything.

216. Then the blue voucher is, you believe, as near as can be a copy of the one you saw during 1904?—That is so.

217. Are there any details omitted on that voucher which you can think of?—Of course the details omitted are the Audit Office stamp, the Treasury stamp, the signatures of the certifying officers, and the initials of the officer.

218. No other particulars?—The particulars at the bottom, and the folioed number, and the stamp at the foot, and the actual date of payment for 1904.

219. Further than that there is no omission?—No.

220. You do not think there is any important omission?—No, there is no important omission.

221. In the column "No. of authority" should there not have been a number and approval by some individual who had the services to superintend?—That is so. As I have said, the certificate would have been at the foot by the certifying officer.

222. I referred to the first paragraph, "No. of authority," on the left-hand side?—I do not know whether there is any omission there or not. I would not take any notice of that column.

223. But would you admit that that would be a most important thing?—It might be. All I say is, I am certain of the main particulars of the voucher.

224. You would be aware that no payment would be authorised by the Audit Department without such signature, and stating what it was for?—All that would be there would be the particulars of service.

225. Would there not be a signature?—No.

226. Have you not put in the column the particulars of services rendered?—That is the particulars of the services rendered.

227. What becomes of the authority of approval?—That would simply be the number of the official paper which authorised it.

228. There would be a signature of approval?—No; no signature there.

*The Chairman:* The matter will be considered at a later stage.

229. You have stated emphatically in previous evidence that you are confident—absolutely certain, in fact—that such a voucher was in existence at one time?—Yes; that is right.

230. You have no record of the details, a written note, have you?—No, sir.

231. Well, then, you put your memory against what Mr. Collins says—his four records, one the record of the Defence Department, the other the record of the Audit Department, and two records in the Treasury?—Yes; but I also put the memory of three other officers besides myself.

232. You would recognise the responsibility on a Department if such a thing as tampering with a voucher or substituting it could be traced?—That is the reason I ask that an inquiry be set up other than a departmental inquiry, because these Departments are to some extent implicated, and they consider themselves under a slur.

233. Do you know that if such a thing was found out there would be a far greater scandal than the land scandal which is being investigated in New South Wales?—That is why I ask for further inquiry.

234. Have you known of any case where a Treasury falsified their accounts, politically or otherwise?—No; I do not.

235. But you suggest that is the only reason why you cannot find the voucher?—I suggest that is the only theory I know of that might explain it.

236. You think either a falsified voucher or a substituted voucher?—Yes; or substituted one.

237. Do you think it is likely that a number of officials such as the Treasury officers, the Auditor-General, besides a large number of clerks that would have to do with that particular voucher could possibly get into collusion to do such a thing?—You see a number of clerks would have nothing to do with it whatever. The only people that would be in collusion at all would be the officials who had already given certificates at a few hours' notice that such a thing did not exist, and if that voucher came to light they would be immediately guilty of a serious dereliction of duty, and for that reason I ask for the further inquiry.

238. Do you not think they would rather admit the dereliction of duty than be guilty of such immorality as corrupting the entries of the Treasury?—I should like to say this: that the officers who had given that certificate could very easily understand that the inquiry that was set up at that time had no possible chance of proving them wrong, because they knew the Audit books were