

“R. J. S. Seddon,” was in a boyish hand, and was not like any of the signatures appearing to any of the genuine acquittances produced before us signed by Captain Seddon. He admits that it was not until after Mr. Fisher made his speech in the House of Representatives at the end of July, 1905, that he recalled this incident to his memory, and that prior to, and at the time, and since the time when he alleged he saw the voucher, he handled a great number of other receipted vouchers, but cannot recollect the name or signature to any one of them.

Mr. Larcombe, also an official in the Chief Post-office, Christchurch, states that in the year 1904 it was his duty at times to clear the Chief Postmaster's basket of all correspondence and receipted vouchers dealt with, and that on one occasion in clearing the basket he came across a receipted voucher which, to the best of his belief, was headed “Captain R. J. S. Seddon,” and was for the reorganization of Defence Stores. He says that he took this voucher to Mr. Willis, and that Willis examined it and commented upon it in his presence, and drew his attention to the fact that the service claimed was stated to have been performed in Wellington, and that he (Larcombe) then took the voucher to the Chief Postmaster's room, and put it where receipted vouchers were placed. He states that he then mentioned the matter to Mr. West, and that Mr. West went and saw the voucher, and that he also on the same day mentioned the matter to his wife.

Mr. Willis's evidence is that some time during the year 1904 Larcombe brought the voucher to him, and he (Willis) saw that it was made out in favour of Captain R. J. S. Seddon, and duly receipted “R. J. S. Seddon,” and that the particulars in the body of the voucher stated that it was for the reorganization of Defence Stores in Wellington, and for an amount something over £70; that he took it to a window and examined it closely, and discussed it for some five or six minutes with Larcombe, and that then Larcombe took it back to the Chief Postmaster's room. Afterwards, he says, West went into that room and saw the voucher, and then came back and discussed it with him (Willis) and Larcombe.

Mr. West states that Larcombe asked him to go and look at the voucher, and that he did so, and examined it, and that it was a voucher in favour of Captain R. J. S. Seddon, for an amount exceeding £70, for the reorganization of Defence Stores.

Willis and Larcombe each state in affidavits made by them on the 4th August, 1905 (printed in the report of the proceedings before the Auditor-General) that the amount was charged against the Defence Vote, but that they cannot remember what part of such vote.

Willis, Larcombe, and West all state that the reason for their alleged scrutiny of the voucher was that they considered it an improper payment, because they thought that Captain Seddon was incompetent to perform the work charged for; yet, although Willis was an active Volunteer officer, and all were daily in the habit of handling vouchers, no one of them is prepared to state who was the certifying officer, or who the approving officer, to a voucher which they say attracted their attention as one for an improper payment. It is hard to understand how their memories can be defective in respect to this important and prominent feature in a voucher. If their examination of the document was so incomplete that these essential matters were not noticed by them, very little reliance can be placed upon what they state concerning the other matters; if their memories are so defective that they have forgotten who it was who certified to the performance of the service, and who it was who authorised its payment, then the value of their recollection of the other matters stated by them suffers accordingly. It is sufficient for us to say that, had they been able to state the names of the certifying and approving officers, inquiry could have been made of these officers, and their failure or omission to give such information has closed this avenue.

No one of them is able to give any even approximate idea of the date at which they claim to have seen such a document. Although they say it *may* have been in the beginning of the year, they none of them will say whether it was in the summer, autumn, winter, or spring of 1904, each one preferring to rest upon the general statement that it was between the beginning of 1904 and the date of the hearing of the Seddon-Taylor case in December, 1904.

They all admit that it was the practice to enter the number and date of receipted vouchers in a record-book kept in the Christchurch Post-office, and apparently it would have been the duty of one or other of these witnesses to have entered this particular voucher; but an examination of this book demonstrates that no such voucher has been entered. The entries in this book have been compared with the Treasury record of vouchers sent to Christchurch in 1903-4, and agree with it, there being two minor clerical errors only—one in which 1d. is entered as 9d., and the other where £7 0s. 4d. is entered as £70 4s. If this voucher did in fact exist, no reason has been given by these witnesses why it should not have been entered in due course in this book.

In conclusion, we state that, it having been proved that no voucher corresponding in any particular with the one alleged to have been seen by these witnesses was ever brought into existence by or on behalf of Captain Seddon, the evidence of these witnesses can only be explained in one of three ways—(1) that they have knowingly stated what was untrue; (2) that they have been hoaxed by some one in some way lodging a bogus voucher in the Christchurch Post-office (this is the theory suggested by Mr. Fisher); and (3) that they have deceived themselves into the belief that some voucher, possibly a “Sneddon” voucher, seen by them was the voucher in respect of which they have given evidence.

It is not necessary under the terms of the reference for us to express, and we do not feel called upon to express, any opinion as to which of these possible explanations is the most reasonable.

Whatever may be the most reasonable explanation of the evidence of these witnesses, we find specifically that there never was any genuine voucher or document in the Christchurch Post-office which could have afforded any reasonable ground for the statements made by these witnesses.

We formally report, in answer to the questions referred to us by the Commission:—

1. That a voucher for payment of an amount by cheque on the Public Account signed by the payee could not disappear without a record of its existence or payment being left in the departmental books or records.