

281. *Mr. Rees.*] In reference to these items, do you say they were certified wholly on the application of Mr. Whitaker?—I relied wholly on Mr. Whitaker's statement—of myself, I knew nothing of them—*Mr. Reader Wood.*
as Mr. Whitaker relied on my statement as regards others, of which he knew nothing. 4th Sept., 1877

282. *Mr. Johnston.*] Of course you would be aware that the effect of your approval of the account as provincial liability would be that this overdraft of the Borough of the Thames would be transferred as a debt due by the ratepayers to the provincial account of Auckland?—It would be paid out of funds voted by the colony, and paid to the provincial credit out of the general treasury.

283. But chargeable against the provincial land fund?—Nominally chargeable.

The Hon. the COLONIAL TREASURER examined.—

284. *Sir George Grey.*] I would ask the Colonial Treasurer whether that overdraft of the Thames Borough Council is now a provincial liability?—Clearly, according to my interpretation of the law, but it would rest with the House finally to determine the matter. I said in my Financial Statement that I proposed to bring all doubtful items under the notice of the House, and to ask for a vote in each case. I am having the expenditure of all the provinces classified by the Provincial Auditors, as they would have been for the Provincial Councils. These accounts are nearly ready, and will be laid on the table of the House. *Hon. Colonial Treasurer.*
4th Sept., 1877.

[APPENDICES.]