40. Mr. Duthie. Was that accepted upon the borough account?—Yes, the Kumara Borough Council. The date of that bill is the 7th April, 1880, and the due date is the 10th July.

41. Mr. Graham. That would be thirty-two weeks at £3 per week?—Yes.

42. When the auditors say he was paid in full to the 25th December, 1879, again they are wrong?—Yes.

43. That must take you back to the end of 1879?—Yes. 44. Then, they are eighteen weeks wrong there?—Yes.

45. You say he was in receipt of money after that date, but did not receive it as a wages-man? -To the best of my belief, he was.

46. Are you aware that three bills were paid to Mr. Seddon?—I am not personally aware, but I believe that to be the case. I have no other bill that I can produce, but the bank-book would

47. Will you turn to the bank-book and see whether in February, 1881, there is payment of a bill ?—I do not see any bill paid in February

 $48.\,$  Do you find the entry £36 on the 12th February?—I cannot find about that time any amount

paid from the bank of £36.

49. You see here on the 12th February the number of weeks was twelve in 1880?—I do not think a bill for that amount has ever been paid.

50. Will you see whether a cheque for that amount has been paid in February, 1880 or 1881?

—On the 29th July, 1880, cheque No. 115, £36.
51. Then, the entry for £36 in Schedule C [Exhibit E] of the 12th February is neither there as a bill nor cheque?—Not in the bank-book.

52. That is, the bank account has never been debited with that amount?—The first entry after that is the 29th July, 1880.

53. That was paid to the number of the cheque and not by bill?—By bill.
54. Rt. Hon. R. J. Seddon.] Will you see if you can find the voucher?—On the 13th May, 1880, I have a voucher for £18; on the 22nd July, £6; on the 16th September, £12; 25th November, £18: thus making up the £36.

- 55. If you turn to Schedule C you will find that £36 is marked 12th February?—Yes. 56. I presume it should be 1880?—The entry in the schedule is the 12th February, 1880, £36. 57. And there is no debit to the bank account in the bank-book of the Borough Council?— Not at that date.
  - 58. There are three vouchers subsequent to the end of September which cover that £36?—Yes.
  - 59. Now turn to the bank-book, 5th February, 1880: do you find a debit there of £12?—No.

60. Do you find on the 1st April £24?—No.

61. Do you find any item corresponding with it which may be a debit?—No.

62. Do you find any debit to the borough account of £18 on the 13th May?—No; the first item I find that might probably be wages was on the 16th July, 1880—£24. I am not able to say some other amount of £24 might be outside wages altogether. There is no payment between the 1st April and July which would be likely to be wages.

63. Here we have on the 8th July £24 in this schedule. Now, looking at the entry, 13th

May, £18, do you find anything to correspond with that?—There is no £18 from April.

64. Do you find any entry of £24 on the 8th July?—The entry for that is the 3rd July, £24. 65. Do you find £6 on the 22nd July?—There is one of £24 on the 3rd, and another of £24 on the 16th. All the cheques were payable to numbers, so that it is impossible for me to identify them with any particular class of work.

66. But, at all events, you have got from the bank-book £24 on the 8th July?—No; the 3rd

and 16th.

67. Is there any entry to correspond with the £6 on the 19th August?—I find no entry for £6 on or about that date.

68. Now, on the 19th August; there is an entry of £6: is there anything to correspond with

that?—I find no £6 on or about that date.

69. Then, as to 19th August, £12; 26th August, £12; 16th September, £12; 12th October, £12; 14th October, £12: you see there is an entry on the 12th October?—Yes. There is no other entry of £12 until the 31st December.
70. The bank-book is debited there £12, and this year it is marked as £14, and there is a

voucher of the 25th November for £18: do you find any entry of that ?--17th November, £18.

71. 28th February, 1880: I wish you would notice that they started here on the 5th February,

72. Mr. Graham.] Go through the year, and begin again at 1880.
73. Rt. Hon. R. J. Seddon.] To the 5th February, 1880, is four weeks; from the 1st April, eight weeks; 28th February, 1880, £24: do you see any entry corresponding with that?—No.

74. 25th March, £12: do you see any entry of that?—No; the first entry of £12 is the 10th May.

75. July, £96: is that the entry of £98 10s.?—That is the date of the bill.

76. What date in July?—The 10th July.

77. Do you find any entry corresponding with £12 on the 22nd April?—There is nothing in April.

78. Is there any entry of £36 on the 12th February?—No.

79. Or on the 11th March, £12?—I find no entry of £36 until the 29th July. 80. Is there any entry of £18 on the 5th January, 1881?—No entry for £18.

81. Then, there is an entry of £12 on the 3rd February; 31st January, £12; and 26th February, £12. On the 3rd February again you find no entry?—No entry for £18.

82. Then, on the 3rd February there is £12?—31st January, £12, and again on the 26th