WEDNESDAY, 18TH OCTOBER, 1905.

James Kemmis Warburton (No. 2) re-examined.

1. Mr. Rutherford.] Mr. Willis also stated, "Then we come to the fact that Mr. Grey states that certain records, certain books of account, and the Register of Records have been searched, but they would not allow me to search them, they would not give me an opportunity of seeing them, but only the things that would establish their case; and the Treasury and Defence books apparently, according to the evidence, are the only places where the name of the payee, the particulars of the services rendered, and the amounts are recorded. That is the very thing I wished to see, but they would not allow me to see them—I had no opportunity of getting at those records. Then Mr. Collins refers to the many records of such payment, but he would not allow me to see one of them." Is it true that he was refused access to those books?—Those books were examined by the Audit Office, and I wish to add that I was asked not to refer to the evidence appended to my report in support of it—the question was asked independently of the evidence. that not a word more or less passed in the shape of a request from Mr. Willis to see the Treasury or any other books than appears in the evidence. I should not have attempted to add a word—I cannot properly do so. That is all that passed. Mr. Willis said, in reply to my question that this resolves itself into a question as to the genuineness of the vouchers exhibited to you—" either that or else there is some defect in the system of recording the payments. I would for this reason ask to see the entry in the Treasury books of every payment according to the Chief Postmaster's record without limit as to the amount." I then said that this would only go to show that the Treasury books were right or wrong according as they agreed or differed with the Audit Office books and the vouchers exhibited, and Mr. Willis said, "There is a possibility of error. Then, as I have said, the whole thing rests on the original voucher, and I think a voucher could very easily be tampered with." Not a word more or less was said in the evidence, and it is not strictly correct

to say that he was refused, or that he was not refused, or that even no notice was taken of it.

2. Then you said, "I think that is mere assertion when he states 'they would not give me an opportunity of seeing them, but only the things that would establish their case'"?—I mean this, that he made no request beyond what appears in the evidence, and that if he means by saying that he was not allowed that he was refused the request to see these books, that is mere assertion. It is impossible, as I want to explain to the Committee, to say anything outside to add to my evidence, because nothing else took place—not a word more passed. Mr. Willis did not add a word beyond

what is in that evidence.

3. Then you add, "That is unless he means that he was not invited to see what he did not ask to see"?—That is my correction—that is what I mean. The word "allowed" appeared to me to mean that he was actually refused. The only request that he made was that which appears in the evidence to see the entries in the Treasury books.

4. Did you refuse him access to those books—the Defence and Treasury books?—I believe he said in his evidence that he wanted to, but I do not know that he said anything more in his evidence. I would add to that a little—he asked in his evidence to see the entries in the Treasury books. He said nothing more than appears in his evidence, and nothing more was said than

appears there.

5. They state that they wished to have access to certain books which would give them an opportunity of proving their case?—I do not remember refusing the request. I alter that by saying that I paid no more attention to the request than the evidence shows. My confusion in the first case arose from an attempt to speak independently of the evidence, and to give an answer that the evidence did not give. It was impossible for me to do it, and I fell into confusion.

6. He wants access to books of account showing the records of payments of those sums of money?—He did not have access to those books, and I should have had to go to the Treasury and

Defence books to give him access—they were not my books. Mine was an inquiry held by the Controller and Auditor-General. Are you going into the question of my verdict?

7. No, I am not going into your verdict at all?—What I would say now is shown clearly by the report and evidence I have submitted in support of my verdict. I had taken from the Audit Office books every voucher that could include the alleged payment, and I had gone to the original

8. The suggestion contained in this is that you yourself kept back, or at any rate that there were certain things in those books which you must have known of, and that you would not give access to these books and records?—It is not correct to suggest or say that. Nothing was kept

back that would help my inquiry, because we had seen all the original vouchers.

9. But why not give him access to those books?—Because in my opinion I considered it was conclusive to meet this inquiry. Tha answer is not intelligible to me. It would not have helped my inquiry; I was authorised to report—not Mr. Willis. I examined the Treasury books and satisfied myself that there was no such voucher.

10. Then the position you took up was that the inquiry was not for the purpose of satisfying the House of Representatives or the people of New Zealand, but to satisfy yourself that the system

was complete?—I did not take up that position. I took up the position that mine was a complete inquiry under the section of the Public Revenues Act which authorised it.

11. Then in answer to Mr. Davey as to whether he was allowed to see anything, Mr. Willis replied that you would not allow him to see anything but the vouchers?—I did not say I would not allow him to see anything more. I recollect this, that he did not see the Treasury books as far as I know, he did not see the Defence books as far as I know, but as to whether he was refused to see any books, I cannot add more than appears in the evidence.

12. Did he see any book records of all vouchers that passed through Christchurch?—So far as I know he did not, except the Chief Post-office record-books already described, which he speaks of

having seen.