The figures shown in this return are, no doubt, striking and important, but I consider this a matter for the Registrar-General's Department. I accordingly declined to enter into any details of this question unless evidence were adduced to show some positive misconduct on the part of Mr. King. I certainly did not conceive myself commissioned to enter upon an inquiry at large into the items of all the accounts paid for collecting census and agricultural statistics during a long series of years. In so far as the excess of expenditure is alleged to arise from a greater charge made against the Government in Mr. King's vouchers than the sums paid to the sub-enumerators, the matter would fall under head (2) of the charges.

From any other point of view than that of some specified misconduct on the part of Mr. King, it is the business of the department to decide whether Mr. Seaman has been judiciously economical and Mr. King carelessly extravagant; or whether, as alleged by the latter, his apparent lavishness was due to his desire to get good work and to pay well for it. The cost of these returns has been a subject which has received the attention of the department, and has apparently been the subject

of much friction between Mr. King and Mr. Brown, the late Registrar-General.

I have only to report on this head that no evidence has been put before me to implicate Mr. King in any charge of misconduct in connection with the cost of returns, except such as falls under head (2), and I have no light to throw upon this part of the business in addition to the information furnished by the return itself.

(2.) This is the most serious part of the allegations made, since Mr. King is here charged with direct fraud, and fraud of such a character, as, if proved to have been committed in the unqualified manner stated in Mr. Mitchelson's speech, would seem to be a fit subject for investigation by a

criminal Court.

Upon this matter of the vouchers, the only witness who has given evidence in a sense distinctly adverse to Mr. King is Mr. F. H. Heighway. His evidence and Mr. King's are absolutely at variance as to the facts of the case. Heighway's assertions are: That he signed some form in blank, that he only signed once; that he only got £12; that he did not know the voucher was made out for more; that he was not in need of money, and gave no authority to any one to draw it for him; and that he was not paid until fully three months after the completion of the work.

Now, the evidence is conclusive that he signed his name twice, once at the foot of the claim on the face of the voucher and once to the authority to an agent on the back. It is also proved to my satisfaction that Mr. Heighway did know the amount for which the voucher was made out, because in the authority indersed he filled in with his own hand in writing the words "eighteen pounds"

ten shillings.

Now, Mr. Heighway's assertion, that he signed the claim on the face of the voucher in blank, is based upon the conviction that if he had seen the amount of £18 10s. stated thereon it must have attracted his attention, and is clearly deprived of all force when it is shown he did know the

amount was £18 10s., and had filled in those very words on the back himself.

The same reasoning applies to his statement that he only received £12; for that statement, so far as it constitutes a charge against Mr. King, is indissolubly linked with the other statement that he did not know the voucher was made out for more than that sum. But this latter statement is disproved; therefore, if he only received £12 he knew he was receiving less than the amount stated on the voucher. In this general collapse of Mr. Heighway's memory, it would be quite unsafe to accept his statement that he only received £12, rather than Mr. King's that the amount he actually received was £17 11s. Nor does there seem to me to be the slightest reason to believe that he only received his money three months after the work was completed, in the face of his own statement that he got it the day he signed the voucher. My opinion, therefore, is that whatever charge against Mr. King may be supported by Mr. Heighway's evidence alone falls entirely to the ground.

The next point that I shall notice in connection with the vouchers is the statement of Mr. W. J. Angove, that a month or two after the completion of his work he sent Mr. King a sum of two or

three guineas, the reason or motive of which he seemed unable or unwilling to explain.

Mr. King says it was £2, and was sent to his wife in consideration of some bacon which turned out bad.

It is denied by both King and Angove that there was any understanding or condition that any money should be refunded; and it is agreed by both that Angove and Mrs. King are relatives.

I do not wish to minimize the force of the suspicion which would be naturally suggested by the occurrence of anything like a refund either direct or indirect from a sub-enumerator to his employer; but if this sort of thing were common, it seems unfortunate for the prosecution that the only case in which the fact of the payment is proved should be one in which the relationship between the parties is such as to render possible a view consistent with the innocent character of the transaction.

I have spoken of Angove's as the only case in which such a payment was proved. A similar one was asserted in the case of James Glenny; but I cannot regard anything asserted in Mr. Glenny's evidence as proved if it is contradicted, and is uncorroborated; and Mr. Glenny's evidence is both. A perusal of his statement will show that he contradicts himself; and I consider his statements untrustworthy, either from a deliberative suppression of the truth, or from a quite

unusual degree of intellectual confusion and incoherence.

There is no evidence whatever that of the £78 passed in favour of the three brothers Fitzpatrick they only received £45. This statement seems to have proceeded upon some loose answer made by E. Fitzpatrick to a question of Mr. Seaman's, when he had no data to found upon. It seems that the three Fitzpatricks were appointed for three separate districts, but E. Fitzpatrick did all the work and drew all the pay. He got his brothers' authority to draw theirs, and upon his own he got an advance from the National Bank at the usual discount. There is not the slightest evidence that Mr. King ever had any of this money.