

15. Licensed holdings are granted by the Warden?—Yes.

16. The applications are all made in open Court?—Yes.

17. The license is signed by you and issued by the Registrar?—Prepared by the Registrar, read by me, signed by me, and forwarded to the Minister. If a licensed holding it stops; it is simply granted by the Warden.

18. The license itself is given by the Registrar to the applicant and entered by him in the register?—Yes.

19. And he makes the entry and certifies in the abstract that it is correct for the purpose of the Warden?—Yes. The Receiver of Gold Revenue enters it up in his book, as far as regards the cash paid in. The Registrar and Receiver are generally the same men although separate officers.

20. This having been done by the Mining Registrar, who forwards the information to the Mines Department, you say that unless in each case you could examine it for yourself you do not feel justified in signing the abstract?—Yes, unless I can visit the offices and see that it is correct. But I have always felt that my position is laid down by the Legislature, which has given me an instruction to “cause” it to be done.

21. You lay stress on these words in section 76: “The Warden shall in each month ‘cause’ to be transmitted”?—Yes.

22. You contend that otherwise it would be “The Warden ‘shall’ in each month transmit”?—Yes. Section 73 reads: “Every license issued under the authority of this Act shall be signed by the Warden, and he shall affix thereto the seal of the Warden’s Court. Such signing and affixing shall be in the presence of one witness, who shall attest the same.” That is what a Warden “shall” do. A little lower down (section 76) it says what he shall “cause” to be done.

23. You have caused this to be done, and for the last ten years it has been done?—Yes, without being called to account for it at any time by the Minister.

24. Is there any danger of the revenue being defrauded by the present system?—I cannot see that, for this reason: I am auditor; I examine the cash-book when I visit the offices once a month or two months, and go through the accounts. I see the blocks and the amount of revenue received, and I have in my office for my own convenience a list of all licenses issued; and the officer who prepares the return has to solemnly declare it to be true. Then I have to certify that I have examined his books and forms and find the return to be true.

25. Would it be possible for you with your many duties, and the time you have in which to perform them, to satisfy yourself of the correctness of the abstracts?—I could not do it; it would be asking me to do too much.

26. If you had to do this, and did it conscientiously, it would practically mean that another Warden would be wanted on the Coast?—Well, I could not do it. As it is now I am practically unable to overtake my work, and far less would I be able to do it then. I said it was a statistical return to the Minister, and not a financial return at all.

27. *Mr. Fraser.*] Your contention is that the liability rests with the Mining Registrar, and not with the Warden?—I said it was the Warden’s duty to see that it was done. The Minister would look to him.

28. *Mr. Montgomery.*] What were the papers handed to you by Mr. Seddon when he was examining you?—Circulars directing attention to the Act. [See Exhibit G.]

“Mines Department, Wellington, March, 1896.

“To the Warden or Mining Registrar.

“I AM instructed by the Hon. the Minister of Mines to direct your attention to Circular No. 3 of the 25th October last, requesting that section 76 of ‘The Mining Act, 1891,’ as to the transmission of monthly abstracts of licenses issued, may be complied with, and I have to state that the work of auditing the accounts of the Receivers of Gold Revenue is delayed owing to the returns not having been sent, as required by the section of the Act above quoted.

“The Minister of Mines hoped that, after this second intimation as to the requirements of the law, there will be no further neglect on your part in respect to furnishing the required information.

“H. J. H. ELIOTT, Under-Secretary.”

29. This circular does not touch immediately on the question of the Audit Department?—The cap does not fit me in the least. That was addressed to all the Wardens.

“Circular No.

“Mines Department, Wellington, 25th October, 1895.

“THE attention of Wardens and Mining Registrars is directed to the circular issued from this department on the 11th March, 1887, requesting that the information required by section 120 of ‘The Mining Act, 1886,’ may be furnished as therein provided. It will be observed that the section referred to is re-enacted by section 76 of ‘The Mining Act, 1891,’ and, as the monthly abstracts of licenses issued have not been regularly received from Wardens’ Courts throughout the colony, the Hon. the Minister of Mines has directed that special attention be called to the omission.”

30. That apparently does not apply to you either?—No; and you will notice that the Minister of Mines recognises that it is the duty of Mining Registrars as well as that of the Wardens.

31. Then, as far as these two circulars go, they have nothing to do with the matter?—No.

32. Did I understand from your evidence that some circular from the Audit Office has been forwarded to you?—To the Mines Department for me.

33. First to the Mines Department and then on to you?—Yes; for me to report on it.

34. I want the circular sent from the Audit Office to the Mines Department?—It is in my reply.

“Circular to Wardens.

“Mines Department, 23rd September, 1896.

“I FORWARD herewith for your information copy of a memorandum from the Controller and Auditor-General, and have to direct your attention to section 76 of ‘The Mining Act, 1891.’

“H. J. H. ELIOTT, Under-Secretary.”