

12. Did you not say that if the Minister had directed the Warden you would have been satisfied?—I might have been satisfied.

13. The Minister did not do so?—He states in his letter that as I addressed the Under-Secretary instead of himself he declined to do so.

14. Is it a fact that you did address the Under-Secretary instead of the Minister?—I have always been under the impression that when I address the Under-Secretary I am addressing the department.

15. Do you send communications to the Secretary of the Treasury or to the Minister?—The Treasury under the Act means the Minister.

16. Under the Mines Act there is no such qualification?—I do not know that there is any such interpretation.

17. It is the Colonial Treasurer who is referred to in the case of any requisition going to the Treasury?—If I address the Minister I invariably write to the Treasury. The Treasury is the term provided by the Public Revenues Act.

18. You have heard Mr. Stratford's evidence in which he told the Committee of his inability to personally make sure that the abstract forwarded by the Registrar or Clerk was correct, and that on that ground he could not certify to it: do you think that is unreasonable?—Well, I heard Mr. Stratford say that he went through a course of auditing the accounts—a course which was very elaborate, and required much time and care. That is not required by statute, and it would, to my mind, take very much longer than to check and sign a list.

19. You heard him say that when he did this auditing he was unable to go to the various Courts for two or three months. He said he was unable to visit them monthly. He said, "I am unable to visit monthly some of my Courts. I can only go once in two or three months; but when I do go I then audit for myself the abstracts"?—I may say that if he is overtaxed and cannot undertake to sign the abstract, then it is unreasonable to expect him to do so; but I look upon the objection as unreasonable when I see what work there is to be done.

20. You say that when the Warden signs the abstract, that is all you have to do with it?—It is for the administration to judge in these matters. My business is with the department. It is with the Minister I have to deal.

21. You would take the Warden's signature to the abstract although he knows nothing about it, in preference to the Clerk's, who does know something about it, simply because the Warden is a higher officer?—No. I should say this: that there is no doubt that section 76 authorises the Warden to leave the preparation and signing of the abstract to his officer. The Act is framed also on the principle that the Receiver and Registrar should be different persons—that is, that the two offices should be filled by different persons. Now, when I came to the audit of the gold revenue I found that the Receiver and Registrar were one person. The principle of appointment as a Receiver is that his duty shall be in adverse relation to the duty of those out of whose transactions the moneys become payable which the Receiver has to collect.

22. Now, what is the difference between the Clerk of a Resident Magistrate's Court who enters up the judgments, and receives the fees and costs of summonses, and a man who receives the rent of licenses, and is a Receiver of Revenue: are there two persons in the Magistrate's Court, or is the work done by one and the same person?—I would not like to answer that without looking particularly into the question.

23. As a fact, do you not know that all fees, fines, and costs are paid to the Magistrate's Clerk, and that by law he is a Receiver?—Yes.

24. Now, what is the difference between the Warden's Clerk receiving fees, fines, and rents, and being one and the same person, and the Magistrate's Clerk?—I should have to look into the arrangements of the Court.

25. *Hon. the Chairman.*] Are they not regulated under different Acts? You are dealing with the duty of Wardens in respect of your audit, or, rather, the duty of a superior officer apart from the Receiver, whom you wish to testify to the account?—I understand that I am asked to explain whether there is not in the accounts of the Magistrate's Court the same want that is complained of here—the want of an adverse attitude of the Receiver to those out of whose transactions the Receiver's collections become payable. Now, I think the Mines Act is framed on the principle that the Receiver and Registrar should be different persons. If the Mining Registrar had been, as I conceive the Act to provide, a different person, then the Mining Registrar's statement of titles which the Warden had issued, signed by the Registrar, would satisfy the Audit Office. But at present the Receiver and Mining Registrar are the same person, and the Receiver prepares a statement of what he has himself to collect, and the statement prepared by the Receiver is all we have to check the Receiver's collection of revenue.

26. That is why you require the certificate, if not the Warden's, some other qualified officer's?—Yes; I am without any means of checking these collections.

27. *Right Hon. R. J. Seddon.*] Do you say it is illegal for the Receiver of Revenue and Clerk of the Warden's Court to be the same person?—I do not think it is in accordance with the spirit of the Act.

28. Will you say it is against the Act?—I am not prepared to answer whether it is legal or illegal.

29. Will it surprise you to know that there have never been the two persons since we have had the goldfields?—No, it will not surprise me. It has, at all events, been arranged for years that the three offices—the Clerk of the Warden's Court, Mining Registrar, and Receiver—should be held by the same person.

30. Will you look at that [Exhibit H]?—That is a statement of licensed holdings for August, 1898.

31. Is that the abstract to which you refer?—Yes, practically the same.

3—I. 7A.