70. Is Porirua in your district?—It is in my district.

71. Is Mount View in your district?—That comes under the Lunacy Department.
72. Will you define your district?—Up the West Coast to Otaki; it goes up to and over the

Rimutaka Range; then over to Nelson and Marlborough, as well as the City of Wellington.

73. This is the first we have heard of Nelson and Marlborough. I would ask you what proportion of vouchers have come through your hands out of the £2,500? Does this expenditure to the amount of £2,500 represent everything with which you have had any connection?—I dare say the expenditure that has passed through my hands may have amounted to £2,000.

74. Of which £520 are produced before this inquiry?—Quite so.

75. What are we to assume as to the other £1,500, of which we know nothing, when we find an overcharge of 10 per cent. on the papers already produced; do you call that an exhaustive examination?—I have made an exhaustive examination of all my accounts.

- 76. Where are they?—They are before you.
 77. Mr. Skerrett.] The vouchers produced are only those on which corrections appear?—Yes. 78. Mr. Montgomery.] These are not merely vouchers numbered 1, 2, 10, 12, and so on; they
- are practically all the vouchers in which mistakes have been made. You have not all the vouchers, but they are all that have mistakes so far as I know; it is possible that other vouchers contain none, or very few mistakes?—Yes; these are vouchers in which mistakes have been discovered; if we are going to find all the errors that may have been made we should have to take the whole of the different departmental vouchers under the contract.

79. The Chairman. Have you any reason to suppose that the correction of errors in the Railway Department, or the railway supervision, has been less effective than in your department?---

80. Mr. G. Hutchison.] The Railway Department have a delivery-note, upon which the receipt of goods have been checked?—I do not know.

George Richard Harbord Ibbetson recalled and further examined.

81. Mr. Reid.] In continuation of your evidence yesterday, have you prepared a statement from the vouchers in your office of the Lands and Survey Department, showing the vouchers corrected by the department?—Yes. [Statement put in.]

82. Will you state what is the total amount reduced?—The total amount charged is £69 17s. 9d., reduced £18 18s. 6d., less £1 6s. to the benefit of the firm.

83. What does that come to?—The overcharge is £18 18s. 6d. and the undercharge £1 6s., leaving £17 12s. overcharge.

84. That includes the tents you produced yesterday?—Yes.

85. What is that mark in red ink?—That is approximate—£11 19s.

86. Is there any other amount approximate?—£2 3s.

87. Does that show payment on reduced amount, or overcharges held over for payment?— Held over for payment; they have not been paid.

87A. That is the case with most of the vouchers held over?—Yes.

- 88. Mr. Skerrett.] The amount, £17 12s., includes the item for tents, of which the quality is disputed?—Yes.
- 89. In that account there is only one item of excessive weight-namely, the jumpers and cleaners?-Yes.

90. Did you hear Mr. Jenkins's evidence?—No.

- 91. The other item, which consists of saws, which are not in the schedule of the contract?—
- 92. That makes £13. In your evidence of yesterday you said they were consistent with the account made by the clerk.

93. Mr. Reid.] Most of these goods were sent by the contractor up country?—Yes. 94. Did you receive any complaints from the overseer or others as to the way these goods were supplied?—Yes, several.

95. What did they complain of?—They complained that they were of inferior quality. 96. Some of the goods?—Yes, some of the goods.

97. Was there any other complaint?—No.

R. G. Knight, sworn and examined.

98. Mr. Reid.] You are a sail- and tent-maker?—Yes.

99. What is your full name?—Richard Giles Knight.
100. Do you remember a tender being called at the end of last year for the supply of tents for the Public Works Department?—Very well.

101. You were a tenderer?—Yes, I was.

102. Was there a schedule produced?—Yes, I have a copy.

103. Is this the schedule?—Yes. [Schedule put in.]

104. You put in a tender, did you not?—Yes.
105. Did you supply tents to Briscoe and MacNeil?—Yes; I supplied tents to them for them to supply the Public Works Department.

106. Do you remember the order they gave you for the tents?—Some of the orders I would get from my daughter, some would be verbal, and some in writing.

107. Did you supply the quality of tent ordered?—I supplied whatever they ordered.
108. Did you sample that tent on the table [examined]?—That is my brand and quality "A."
109. That is "A" quality?—Yes.

110. Is that first or second quality?—It is second quality.
111. What is the average value?—28s., tent and flies, 12ft. x 14ft. fly; in some cases 12ft. x 14ft. fly. In this sample it is 12ft. x 14ft. fly.
7--I. 7A.