

186. Do you not know what the difference is in time?—It would take about four times as long to make that tent than it would this.

187. *The Chairman.*] By machinery?—Yes; by machinery.

(Mr. A. R. GUINNESS, Chairman.)

ARTHUR BIDDLEL sworn and examined.

188. *Mr. Reid.*] What is your position in the Government service?—Clerk in the District Office.

189. You mean the District Engineer's Office?—Yes.

190. Are you not also his accountant?—Yes; to the Resident Engineer.

191. Have you any practical knowledge of the ironmongery business?—Yes, I have.

192. How long were you in the ironmongery business?—For thirty years.

193. It was a part of your duty to check the vouchers that came through from Messrs. Briscoe, MacNeil, and Co.?—All vouchers from all contractors.

194. Did you check the vouchers that came in from Messrs. Briscoe, MacNeil, and Co.?—Yes.

195. Is this a statement which you have prepared the last day or two showing the amount of overcharge made by Briscoe, MacNeil, and Co. in respect of weight and otherwise?—Yes, this is the statement, which I only finished last night.

196. Will you tell us the process of checking these vouchers when the account is presented?—When it is sent in I first enter it in the register, after I examine them by the order and delivery receipts; when I find they are correct I examine them by the schedule—

197. The schedule to the contract?—Yes.

198. You check the vouchers to see that the charges are correct?—Yes; I look through the items to see if they are correct. If there is anything wrong, I deduct the amount.

199. Do you put any date on the vouchers when you check them?—No; I do not.

200. What mark do you put on them to show that they have passed through your hands; take the voucher for glass, for example—that is a voucher passed by you?—Yes; there is a mark on it—"XYZ," with my initials.

201. What does that mean?—"X" means that the goods have been delivered, "Y" means that the charges are correct according to schedule, and "Z" means that the extension of the voucher is correct.

202. Where does it go then?—To the Resident Engineer.

203. To finally certify?—To certify.

204. Can you say when this voucher was checked by you?—I could not say the exact day on which it was checked.

205. That, I suppose, would depend on whether the Engineer were here in Wellington or not?—It would depend on whether he were here. He might be absent on the duties of his office; he might be busy doing something else; so that it might remain in his office a day or two.

206. You said the District Engineer also visits Nelson and Marlborough?—Yes.

207. So that you cannot tell the date of the check from the certificate?—No.

208. You could only tell that the check was previous to the certificate?—Yes; it could not be checked afterwards.

209. Did you discover the errors in that glass voucher?—I did.

210. How did you discover it?—In the order of checking I would calculate how they were charged at 380ft.

211. How have you compiled the statement which you have produced this morning?—From the duplicate: from all vouchers sent in from February 6th to July 31st.

212. That does not represent all the vouchers sent in?—It represents many of them.

213. After they have been certified, do they go to the Treasury?—Yes.

214. Then, you have to get it from the Treasury to show that it has been paid?—Yes.

215. Have the corrections that you have made in the vouchers of Messrs. Briscoe, MacNeil, and Co. been more than usually large in relation to other contracts?—No; we have had some very large reductions from other contracts.

216. The total you show is?—£49 and a few shillings.

217. Do you know of your own knowledge the amount of over-payment?—I think it was £4 or £4 10s.

218. Does that represent the whole of the vouchers put in from February to July?—It does.

219. That is, for supplies to the Public Works Department?—To the District Office; it does not comprise the whole of Public Works, but only the District Office.

220. What other supplies are made?—They do not go through our office; a good deal goes up-country for the railway and to Hunterville and other places as they are required. I am speaking of the supplies under the contract for the District Office only.

221. Was that list subjected to a separate and independent test apart from your own?—Yes, it was checked by Mr. Rushbrook.

222. *The Chairman.*] About the vouchers in your department that have not been produced, are they correct, or do they contain errors?—These are only the errors from February to July; the others are correct.

223. This represents the whole of the errors?—Yes, the whole of the errors.

224. *Mr. Menteath.*] You say that the total errors that have been discovered, and which discovery was not made until after payment was made, amounts to £4?—About that.

225. Does that include everything?—Yes, I think there is no doubt about it, so far as I can tell, after examining them.

226. Does it include such items as Silver Lake sash-cord? But, first, how do you identify the items on that list?—Here it is on the first page; the first page of the list contains it.