115. Can you say there is any reason why you should favour Briscoe, MacNeil, and Co.?—The vouchers will tell you that.

116. With regard to the glass, the error was made in extending the quantity of glass specified in the voucher?—Yes.

117. So that the error was obvious on the face of the voucher?—Yes; you could not miss it.

118. That list was a list of all the corrections?—Yes, it is.

119. You told us that the articles charged by weight would not be in proportion more than 5 per cent.?—Yes; the proportion was very small.

120. Do you know the term "bulk lines"?—Yes.

121. Are they not chargeable by authentic tables?—Yes.

122. So that even a small proportion of the 5 per cent. could be checked by table?—Yes.

123. Is that the same way as contractors of repute do their business with the Government?—Yes.

124. Have you examined other items than those given by Jenkins?—Yes.

125. And you found that £3 9s. 6d. represented the total discrepancy?—Yes.

126. On the vouchers that passed through your hands?—Yes.

127. Over-payment?—That we could not discover.

128. The amount overpaid and deducted amount to £18, including that £3 9s. 6d.? Does not your statement show a total amount of overcharge by weight or measurement of £18 14s. 7d.?—Yes; that is right.

129. Does not that include the item "50ft. of composition pipe"?—Yes.

130. That happened in December, before this contract started?—Yes.

131. And ought not to be included?—No.

132. Does not that include some glass charged at per sheet instead of per foot?—Yes; there are several charged by sheet instead of by foot.

133. 15s. and 9s. must be deducted on that?—If you take them by measurement only.

134. That would make £1 12s. 7d. to be deducted from £18 14s. 7d.?—Yes.

135. That would leave an overcharge of about £16?—About £17.

*The Chairman*: £17 2s.

136. *Mr. Skerrett.*] Then there is a small charge of £2 6s. 9d.?—Yes; short-charged.

137. Well, that would leave a balance of £15?—Yes; £15, about.

138. Less £8 8s.: there is an obvious clerical error?—Yes.

139. That would reduce the total amount of charge to £7?—Yes.

140. All the other items consist of articles charged to wrong rating, according to the schedule?—Yes.

141. The schedule is very complicated, is it not?—It is very voluminous.

142. Is it not a fact that clerks constantly make errors of this description?—There are large firms who make errors, like other people.

143. Is not the schedule in regard to many of these items open to discussion?—Some people may argue any way.

144. *Mr. Reid.*] You told the Committee that you were an ironmonger of thirty years' experience?—Yes.

145. You are aware of the practice in delivering ironmongery to the works?—Yes.

146. Is it usual to examine things of this kind by weight?—They would count quantities, but not weigh them; when we speak of articles counting one dozen or two or three the contractor really does not weigh them—they are charged by the quantity.

147. As to the practice of receiving these goods on the works, is there any difference in this case from the mode of doing business by private firms: you, having had experience, would be able to tell the Committee whether there is any difference?—There is no difference.

148. In dealing with a firm of this kind some attention is given to respectability?—Unless in handling the goods the charge would seem to be excessive, or for some other reason, the weight would be taken as it is given.

149. Did you prepare the schedule?—Yes.

150. And you are conversant with every item in it?—Yes.

HUGH MACNEIL, the younger, sworn and examined.

151. *Mr. Skerrett.*] You are a member of the firm of Briscoe, MacNeil, and Co.?—I am.

152. You are wholesale ironmongers carrying on business in New Zealand?—That is so.

153. How many branches has your firm in New Zealand?—Three; one at Dunedin, another at Invercargill, and at Wellington.

154. How long has the firm been established?—Speaking roughly, about a century and a half.

155. How long have you been carrying on business in New Zealand?—A little over thirty years.

156. You have also branches of your firm in the Australian Colonies?—We have.

157. Your firm has a contract with the New Zealand Government for stores to be supplied to the Government under the contract?—Yes; that is so.

158. Are you the contractors for any limited portion of New Zealand, or do you contract to supply over the whole of New Zealand?—We are the contractors for every section of New Zealand, with the exception of Auckland.

159. I believe you have the management of the Dunedin business?—That is so.

160. With some superintendence over the other branches?—That is so.

161. The supplies are sent in from all three branches to the Government offices?—That is so.

162. In the Wellington branch they go direct to the Government?—Yes.

163. And supplies for Invercargill are rendered from the Invercargill branch?—Yes.