

204. When the vouchers were returned, to whom would they come?—They would usually go to Mr. Gellatly, and he would hand them to me.

205. Were they usually delivered, or did they come by post?—If town work they would be delivered.

206. I am speaking about town work?—They came to me.

207. Does not town work constitute the majority of orders from the Public Works?—Yes; I believe it does.

208. Then, you would get most of the return vouchers?—Yes.

209. Would you see where there was any correction made in them; when a corrected voucher came down, what did you do with it?—I generally looked into the matter, and would make the correction myself.

210. During Jenkins's time, would you get any corrected vouchers?—I do not remember that there were any given in.

211. He was there with you from February to May?—I do not remember any coming in his time. They very rarely came down.

212. You received no corrected vouchers from February to May?—I do not remember any coming down for correction.

213. I understand that corrected vouchers come to you?—No; the way that is done is this: The Public Works officer whose work it is to check these vouchers corrects and passes them on to another department, and our accountant, when he goes down to be paid, sees them, and makes a note of the corrections.

214. They do not go to you at all?—One or two were sent to me, and that was all.

215. It was only when the accountant went to get payment that it was noticed?—Yes.

216. Was the accountant under you?—No, he is in a different department to mine.

217. Do you remember the first occasion on which the accountant went to the office and found a corrected voucher—the one reduced in amount?—I do not remember.

218. Did the accountant ever tell you that it was very large?—He has told me that every time he went there was either a reduction or an addition to the voucher.

219. When did he first tell you?—I cannot say.

220. Has he told you that on more than one occasion?—Yes.

221. Did you ever represent this to Mr. Gellatly?—No; I do not think I did.

222. Has the accountant ever complained about the alteration?—No, I do not think so.

223. Did you not think it was strange to have these alterations?—I know that I often read the contract in a very different manner to that in which the Public Works people read it, and that accounted for the alterations in many instances.

224. As to this waste lead, do you know the extent of waste cut? you have told Mr. Skerrett that it was an awkward piece, and you told the Works employes that there was a waste: do you know the extent?—Not the exact weight, but there was a great deal of it. We had one or two rolls of it lying in the yard.

226. Was it ever taken away?—I do not think it was; I believe I sold it for scrap-lead.

227. With reference to Robertson's voucher, you say that Ibbetson came down; do you remember when he came?—It was some time after the voucher had been rendered that Ibbetson came down, for he had to send the voucher to Hunterville, I think, where the works were going on, and it would be some time before the voucher was rendered and came back to town.

228. Then, he came down to you?—Yes.

229. Have you any recollection when Robertson's was delivered?—I cannot say for certain; It is the usual thing to receive invoices late, and I never take any particular note.

230. Can you say whether Robertson's invoice had come to hand at the time you saw Ibbotson?—No; I cannot say positively; I have no recollection of getting Robertson's invoice.

231. Looking at the time it would take for the voucher to come down from the country, and the time of Ibbetson coming to see you, do you think it would be probable that Robertson's invoice would be in by that time?—Yes; I think so.

232. By the time Ibbetson came down you would know what was the actual weight of the jumpers?—Yes.

233. Robertson's invoice showed 253lb. ?—Yes; I believe it was something like that.

234. And yet you thought fit to make the arrangement for 300lb. ?—We made the arrangement without having seen the invoice; we came to an arrangement while he was there. I took it for granted that it was correct.

235. As to the tents, you put in the figures against the price charged in the invoices?—Yes; those are my figures.

236. That is the contract price?—Yes.

237. And you say you were not aware of the quality?—No; I was not.

238. Do you swear that you positively ordered these tents, and had them sent up to the works without seeing them?—I never saw them.

239. Nor knew anything of the quality?—No.

240. And yet charged them as higher quality?—We only have one quality. As I explained, seeing that Dunedin and other places were so low in tents, I concluded that Knight, in the first price quoted, must be getting an exorbitant profit, or the quality was too good.

241. *Mr. Guinness.*] Mr. Jenkins told us that on many occasions he was asked to put down weights which he says were incorrect; that he put them down in your presence, entered them in the book, and he made memoranda showing the incorrectness, or the incorrect weights he was told to put down: did you ever see him making memoranda?—No; I never did.

242. On any occasion, can you recollect, that you directed him to put down weights or quality whether he ever objected, or told you that you were telling him to put down incorrect weights. Are you sure of that?—Yes.