

20. Is it wholesale?—Yes.
21. What were the terms of the employment?—A certain commission and salary.
22. To act in the capacity of traveller?—Yes.
23. In town or country?—In the country.
24. Is it the custom for travellers to receive money on account of their employers?—Yes; they get a certain amount, and when they find themselves short they draw upon us.
25. Is it usual to receive money on behalf of the firm or to collect orders?—Their duty is to receive orders; but sometimes they cannot help receiving money, for sometimes a customer will ask them to receive it, and they have strict instructions either to remit it at once or to bank it to our credit.
26. You said he was employed on salary and commission. Was there any arrangements about travelling-expenses?—I would not like to say that.
27. Was he allowed to charge so much a day, or was he to charge the actual travelling-expenses?—He got a certain commission, with his railway-ticket, and salary.
28. He got a ticket?—Yes.
29. Was he to pay all his expenses?—Yes, with the railway-ticket, salary, and commission.
30. *Mr. McGowan.*] There are certain expenses in your line of business that are usually understood to be allowed to commercial travellers in that line: was that the case in reference to Jenkins?—Really, Mr. Chairman, I do not like to disclose my business arrangements. He got a commission, and he was allowed a sum per month.
31. A permanent salary?—Yes.
32. *The Chairman.*] Did that include all the necessary expenses in connection with your business?—Yes.
33. That was to cover it?—Yes.
34. *Mr. Tanner.*] You are not willing to give us any idea of the magnitude of the difference that existed between you?—No; I do not think it is right that I should disclose that.
35. I suppose you are aware that a deficiency of 3d. in the balance of accounts might often lead to a charge of felony?—Yes.
36. Are you aware that the loss of a couple of stamps might suggest an embezzlement on the part of an employé of a firm?—Yes.
37. Are you aware that an error in accounts is often made the basis of a criminal prosecution?—Yes.
38. I assume that you are aware that difficulties of a financial character often arise between principals and their travellers, or their agents?—There may be.
39. If you come here and give us no indication of what you are required to give evidence upon, what value can the Committee place upon what you state. It is no evidence at all.

HUGH MACNEIL, the younger, recalled and examined.

40. *Mr. Skerrett.*] You have heard it stated in evidence that a sum of £4 had been overpaid by the Government to your firm during the course of the contract?—I did.
41. There are a large number of deductions made by the Government from your vouchers with which you do not agree?—That is so.
42. Have you prepared a list showing the deductions which you say are plainly unjustifiable, and to an amount exceeding the amount overpaid?—I have.
43. Is this the list?—Yes. [List put in and read. See Appendix.]
44. *The Chairman.*] Are these errors on the part of the officers of the Public Works Department?—They are unjustifiable deductions by the Public Works Department from our vouchers.
45. *Mr. Skerrett.*] With respect to the fireguards, have you received advices from the Public Works Department asking you to render fresh vouchers?—We have, in regard to these fireguards.
46. Possibly the Public Works Department is not wholly to blame for these deductions?—They are not.
47. With regard to the gilt picture-cord, Mr. Biddell said that the special character of that cord, if it had been specially mentioned in the voucher it would have been passed?—Yes; I have heard a witness say so.
48. *The Chairman.*] What do you say is the amount on which deduction should not have been made, according to your list?—£4 16s.
49. And that you say more than covers the amount overpaid?—Yes.
50. *Mr. Skerrett.*] Practically, it may be taken that the deductions on these items should not have been made, and that the amount to come to you is greater than what has been overpaid?—Yes. They show, in the first case, that on the part of the department deductions have been made in error; and, in the second, it was stated in evidence that we would have been paid the amount if they had known the special arrangement which had been made, and the special character of this picture-cord.
51. You say that there are other deductions about which you differ with the Public Works Department?—There are many others.
52. That list does not exhaust them?—Not by any means.
- Mr. Reid:* I am prepared to state that the Public Works Department are willing to allow these two items.
- Witness:* We have received a letter to that effect from the department in respect of both these items.
53. *Mr. Montgomery.*] But this has nothing to do with what the Public Works Department overpaid?—I beg your pardon—it has a great deal to do with it. It helps to show that the whole of these things might easily enough have been made a question of adjustment of accounts. It shows that we have a set-off against the department, and if we brought down the whole of the items on