

he would lead the Committee to believe them to be. They are overcharges of large amount when compared with the total of the contract. I have shown the Committee overcharges of £47 0s. 6d.; but on the total list of vouchers, which are now in evidence, it will be found that there is a net overcharge of £62 7s. 10d. on a total of vouchers amounting to £517 2s. 7d.—that is, on the total vouchers put in as exhibits there is a net overcharge, after allowing for undercharges, of £62 7s. 10d. Here is a net overcharge of 10 per cent.

*The Chairman* : It is more than that ; it is 12 per cent.

*Mr. Menteath* : 12 per cent. I mention that to show that the overcharges are by no means of such a trivial character as my learned friend makes them out to be. On the contrary, they are of a serious character. It is put to the Committee by my learned friend that in the best conducted establishments mistakes of the kind are constantly occurring. But I submit that the measure of legitimate mistakes which are merely involuntary is to be obtained from the vouchers themselves. Take the list put in by the Public Works Department ; it shows overcharge to the amount of £47 and undercharge of £2 6s. 9d. Now, I submit that that undercharge of £2 6s. 9d. is the measure of involuntary clerical error contrasted with £44 13s. 9d. of overcharge.

*Mr. Skerrett* : I must state again that the Committee did not go generally into that overcharge. The present Chairman of the Committee was not here. I was quite prepared to go into that, but it was decided that I should confine myself to excess of weights.

*Mr. Menteath* : Now, there is another statement to which I would invite the attention of the Committee. It was attempted by my friend to show that during the whole of this period the responsibility for any fraud or overcharge rested upon my client. Then, it is said, he is not to be believed on his oath ; and, further, that any testimony of his is to be altogether disregarded. On that view of the case the list put in by the Public Works Department on the system of overcharge throws considerable light. It begins on the 6th February and goes on to the 31st July. On the assumption that Mr. Jenkins was in any way responsible for these overcharges the evidence is totally inexplicable ; it cannot be explained by any motive or temptation which would induce a man—more especially a man such as he is described to be—to connect himself with such conduct. The item “sash-cord” appears to have been prior to my client joining Briscoe, MacNeil, and Co., but the list supplies another reason for believing that Jenkins was not alone responsible for the overcharges. My client’s service terminated on 11th May. Down to that date (11th May) from 6th February, there were overcharges to the amount of £32, and to 2nd July £47, as I have stated : so that in about a month and a half, between 11th May and 2nd July, the total overcharge in this class of voucher increased from £32 to £47, and since 2nd July the overcharge appears to be considerably reduced. Thus overcharges to the amount of £15 are added to the list for a period subsequent to the termination of my client’s connection with the firm.

*Mr. Skerrett* : There is no evidence on that point.

*Mr. Menteath* : It is important to consider the character of these errors in the light of the admission made by Mr. MacNeil. That admission is very instructive. He says that the errors disclosed by the department indicate the apparent carelessness and blundering that was going on. He goes on to say that it was impossible for him to blame his own responsible servant (Bridson), when such an exceedingly clever young man was working at his elbow ; he did not deny the importance of these errors and blunders.

*Mr. MacNeil* : I said “apparent” blundering.

*Mr. Menteath* : It might, instead of apparent blundering, be apparent something else, which Mr. MacNeil does not wish to admit ; but, because this “very clever” young man comes in the way, he is to be made the scapegoat of all that takes place. I am about to ask the Committee whether, in the light of all the circumstances which the evidence has brought to our knowledge, they do not think the representations made by Messrs. Bridson and Gellatly are incredible. They wish the Committee to believe that Jenkins, who was at the time out of work, was taken on by them at a salary of £1 15s. a week to commence with, in order to keep this contract journal, which Mr. Gellatly had started, so that he might see how this contract was working. This was a new book—it was on the table before the Committee during the whole of these proceedings—and merchants do not buy expensive books like that without a purpose. They ask the Committee to believe that my client was alone responsible for what was taking place, and that they had no part in it. Messrs. Briscoe, MacNeil, and Co. had but recently established this business in Wellington. It would in all probability be a growing business. Would not a young man in the position which my client occupied have every incentive to make this employment the step to higher rank in that service ? Would it not occur to a clever young man, even if he were a rogue, to say to himself, “Here is my opportunity to gain the confidence of my employers ; if I make myself useful and active in their service I may look forward to speedy promotion and a higher salary, or at the end of such service, through their recommendation, to be acceptable to other employers at a much higher remuneration” ? But they ask this Committee to believe that in a few days after Jenkins had entered the service of Messrs. Briscoe, MacNeil, and Co. he proceeded to falsify the entries in the contract journal in a way which he must have known would be discovered sooner or later, and to falsify them with the view of making his employment permanent by obtaining a hold over the firm. Jenkins was comparatively a stranger, and could not have known when he entered this employment the laxity with which the business is alleged to have been carried on. Did this exceedingly clever young man deliberately set himself to get “the sack” in the way described ? If these people were themselves honest, would they not detect and punish such conduct as they now impute to him ? If he made overcharges by the authority of his superiors, he was only doing what he was told to do. If, on the other hand, he was responsible for these overcharges, he was not only a rogue, but one of the most blundering idiots that ever lived. Is it at all probable ? It is admitted that he is clever, and in the face of such an admission the conduct attributed to him is not that of rogue, but of a fool. If they had said he had colluded with some public officer in order to make an illicit profit for himself, that would be the action of a rogue ; but there is no suggestion of that kind.