

*The Chairman* : But if his object was to strengthen his position so as to get the employers in his power—what do you say to that?

*Mr. Menteath* : How could it strengthen his position?—Had the first false entries in the books been made a week or two before his dismissal, when he quarrelled with Bridson—

*Mr. Skerrett* : He quarrelled with Bridson in less than three weeks after he went there.

*Mr. Menteath* : When he felt his position unsafe and untenable; then, when he might have known what the firm's want of system was, and that he could probably palm off a number of errors, such a suggestion might be credible. But he could not have had that knowledge when he first entered their service. At that time the motive of an active and clever young man would be, as soon as possible, to get an increase of salary. He must have known that the alteration of these books, if discovered, would have involved his dismissal, and he could, when beginning his service, have had no motive for running the risk. I say all the probabilities are in accord with the statement made by Jenkins as to how these things occurred. The statements made by Messrs. Gellatly and Bridson are highly improbable. The system which one would expect to find in force in any old-established and large commercial firm—the system known as “calling back”—is a process of great importance. Jenkins described that in his evidence, and there was no reason to doubt his statement. Was a large firm like this likely to take a man off the streets at an exceedingly small salary, and leave to his sole and unchecked guidance and control a very important part of their business? But that is exactly what my learned friend asks you to believe. But you are told there was no system of calling-back in force, which would have made it impossible for him to have made these alterations. For a man taken off the streets and acting without any check upon him, the temptation might be too great for ordinary human nature to withstand; but his dishonesty,—if he were dishonest,—would manifest itself in a different way. You would find him in collusion with some one outside: he would send out goods not overcharged, but undercharged, and as the result of his collusion would expect the difference in cash to go into his own pocket. Now, Mr. Jenkins says—and says positively—that the usual system which exists in all large firms existed in this firm. The absence of method described by Mr. Gellatly could not be carried out for any length of time. The Committee had before them two important witnesses—namely, Mr. Gellatly and Mr. Bridson. Mr. Gellatly is not only the manager in Wellington of the business of Briscoe, MacNeil, and Co., but he has a partnership interest in the firm. He has also another interest in this contract, for he is himself the bondsman for the due execution of the contract.

*Mr. Guinness* : There is no evidence of that.

*Mr. Menteath* : The bond was put in—whether it was read I am not certain—but Mr. Gellatly is the sole bondsman, in his private capacity, to the Government for the due performance of this contract. Mr. Gellatly had a book specially prepared, by means of which he might keep his finger on the pulse of the contract. It is very natural that a man who has become bondsman for the fulfilment of a large contract should have a record of all transactions in the contract under his control. We have also the fact that Mr. Gellatly, at the date and after my client entered into the service of this firm, did actually some of the posting in this book himself. It is there, written in his own figures. Then, we have Mr. Bridson making this explanation: He said that he had had some words with Jenkins for his presumption in taking on himself the duty of costing the contract journal; yet he allowed Mr. Jenkins to do the entire costing himself, and not only that, but he allowed him to make out all the vouchers which were copies of the costing. Now, in spite of all this, Mr. Gellatly's answer to these accusations of overcharging is that he did not know, and could not have known from the absence of any system of check, that overcharges were being made, or that he did not recollect. This is the answer to the accusation of overcharges and Mr. Bridson's. These answers are very similar to the Chinaman's “Me no savvy”: “It was not done by me, but by this man Jenkins.” Jenkins, they say, had sole control, and yet if he made these overcharges he did so without any reasonable motive and against his own interest. If the Committee can believe that, in the face of the evidence, I have nothing more to say. All these statements to cover these delinquencies are too thin: they appear to me to be impossible of belief. I will leave them there. As to the items, I will be very brief; I will only touch on three or four matters. I will not occupy much of your time with observations of my own. We have the explanations given by Mr. Bridson and Mr. Gellatly as to these particular charges or overcharges. My client, Mr. Jenkins, gave notice to the Public Works Department of thirteen items of overcharge; he has proved eleven out of the thirteen. Out of the eleven, Mr. Bridson is responsible for six.

*Mr. Skerrett* : It appears to me there were more than thirteen items sent in to the department.

*Mr. Menteath* : There may have been more sent in to the department; but Jenkins has only given evidence upon thirteen items. But out of the eleven I have mentioned Mr. Bridson's responsibility is proved.

*Mr. Skerrett* : Mr. Jenkins gave evidence to twenty-six items; there are also totals of overcharge to which he gave evidence: that is the basis of my calculation. If you will refer again to the evidence you will find that he gave evidence to twenty-six items.

*Mr. Menteath* : The number of items given in evidence by Jenkins may have been twenty-six, or any other number, but the number of items is a matter of very little consequence. The point is, how far Mr. Bridson, the officer in charge of these matters, was responsible for these six overcharges proved to have been made by Bridson himself. They have got the books; Jenkins could only speak from memory. When it was requested that we might be permitted to inspect the books, it was objected that Jenkins was going on a roving commission, trying to fish for evidence, and we were stopped from any reference to the books to enable us to give the necessary evidence in proof of our case—

*Mr. Skerrett* : I beg your pardon. An offer was made to Mr. Menteath if he pleased to inspect the books with Jenkins, but not that Jenkins by himself should inspect the books.

*Mr. Menteath* : When we asked to see the contract journal and the voucher-book my learned friend said that some improper use was being made of the books, and they had to be replaced on