

184. Was it your practice to procure them from the yard?—Sometimes I did it; sometimes the salesman did it.

185. Say what the practice was: would once a week be the practice?—Yes.

186. Was the yard-book read over with the journal?—Yes, it was.

187. Usually or unusually?—My experience was, that when Mr. Gellatly complained that the yard-book wanted marking off, it was sent to him. During the last portion of the time that I was there, Bridson sent it more regularly.

188. What was the object of that: to see that there were no omissions in the journal of items entered in the yard-book?—That is so.

189. Will you turn up that entry relating to glass, page 96; can you tell me when you made the entry of that discrepancy?—I cannot tell you.

190. Did you note the discrepancy at the time you made it?—Naturally, or I would not have made it.

191. Did you note it when you made entry of the weight in the journal?—I did not enter the weight in the journal.

192. When was it you first saw this weight?—I believe I noticed it first when the invoice came in from Tingey's.

193. When did you enter it in the cost-column of the journal?—It is not in my handwriting there.

194. In whose writing, then?—I believe it is in Mr. Bridson's.

195. You did not call Bridson's attention to it?—No.

196. Nor Mr. Gellatly's?—No.

197. Turn up the item on page 87: you notice the discrepancy there. When the invoice came in did you call anybody's attention to it?—I did not.

198. (Jumpers and cleaners.) Why did you not call anybody's attention to it?—I did not that I am aware of. What is your idea of calling attention: it was deliberately stated by the person who put it down, and he was my superior.

199. You never spoke to Mr. Gellatly about it?—Not that I am aware of.

200. But you took a note of it?—I took a note of it.

201. With regard to the sash-cord, I understood you to say that you had instructions to fill in the weight as charged previously?—That is so.

202. You think you did so?—That is so.

203. You had no hesitation in charging the Public Works Department, and you made the entry on the basis of the previous charge?—Yes, generally.

204. You had no conversation about the weight of these hanks; you simply filled in the weight according to previous practice; or you think so?—I followed the previous practice.

205. You are not an ironmonger?—No.

206. Do you know if they are sold in the trade at per pound, or per hank?—I could not say.

207. Will you look to page 106 (House lead)?—That is entered correctly in Hilton's handwriting in the yard-book as sheet lead, and charged at 1cwt. 2qr. 14lb.

208. Then, you say it is entered in the other book, page 427; it is entered again?—Yes; at 1cwt. and 3qr.

209. It is carried into the ledger by you as a fresh weight?—Yes.

210. That is a typical case, is it?—Yes; that is a typical case.

211. It was your duty to copy the correct weights?—It was my duty to put in the weight.

212. If you wanted fraudulently to increase the weight all you had to do was to transcribe the weight from the yard-book into the journal at a higher rate?—Or that any person would have to do.

213. Do you recollect a conversation between Bridson and you about a piece of scrim; he reproved you for sending a piece of scrim over-weight; did he not tell you that that sort of thing must not go on?—I have no recollection.

214. Did you not tell him that you were a new clerk and unused to the work?—I have no recollection.

215. Can you not say any more?—I have no recollection; I cannot swear to any particular conversation.

216. You will not say it did not take place?—I will not say it did not take place; but if any such conversation did take place, he did not make use of those words.

217. Most of these alterations, I notice, are in round figures? For instance, "1qr." is changed into some round figure easy to make?—Yes.

218. Some of these entries are altered by you twice?—Yes.

219. Turn up page 98 (Cast steel, bar of milled round steel), this appears correctly entered in the order-book?—That is so.

220. Altered by you in the order-book (page 46)?—The weight is blank.

221. You put it in the ledger?—The correct weight first was 17lb.; the 17lb. was then altered to 27lb. I have a distinct recollection of this item, that in calling back it was altered by me by direction.

222. I understand that you filled in the weights, when you were calling back?—Sometimes they were; sometimes they were not.

223. You say the practice was that you entered them in the journal; the journal was compared with the order-book, and then the weights were given to you. You must have made this entry before it was called over?—In this particular case I would have the yard-book.

224. Turn to page 115; there are a number of alterations on that day: were all these entries made on the same day; everything is increased by the hundredweight or by the quarter?—I have no recollection of the exact day.