

32. Half a hundredweight in the 5cwt. case?—Yes; it would not be a great deal less.
33. This difference comes to 20 per cent.?—Deducting the sheets to waste it would be about 4cwt. 2qr. 8lb.
34. That is just 1cwt. more?—Yes.
35. And that difference you consider a trivial one?—Yes; well, it is thirty-two sheets—4cwt. 2qr. 8lb.: the thirty-six sheets would be about 5cwt.; at thirty-two it would not strike you as being out of the way for 5cwt. 2qr. 7lb. I have taken it as 5cwt.
36. But this is 1cwt. more?—The 1cwt. would make a difference. I have charged it as 5cwt. and 8lb. There is a discrepancy there, and it would be noticed.
37. In the other cases there are 6cwt. and 3lb. as against 5cwt. and 16lb.?—That is thirty-one sheets of nines.
38. No, thirty-two nines?—The thirty-two nines is another 18lb., nearly 1cwt.; about 3qr. I should say. I would have noticed it in the 9ft., but not in the eights.
39. If I had not drawn your attention to it?—Yes.
40. *Mr. Tanner.*] Iron is generally supplied in quarter-ton cases?—Yes.
41. How many sheets?—It depends entirely on the length. Say 7ft., about forty to forty-one.
42. And in the 8ft.?—About thirty-one or thirty-two. I beg pardon, thirty-seven in the case. Sevens are forty-one; nines about thirty-one.
43. What is the meaning of the expression "quarter-ton cases"; does that mean the weight of the iron, or of the entire package?—Very few of them are exactly 5cwt. They are nearly always over that. You may get an odd one now and again, but they are nearly always over that.
44. In the case of the 8ft. in length, thirty-two to the case. If you found thirty-one weigh more than the total case, you would consider something was wrong?—Yes.
- Mr. Tanner:* That is sufficient.
45. *Mr. Menteath.*] If you saw twenty sheets of No. 10 zinc charged as 2cwt. 3qr. 20lb., would you say it had been correctly charged?—From my experience in weighing zinc, I make twenty sheets of No. 10 zinc come out about 2cwt. 3qr.
46. You would?—Yes, If I was asked to make up a price for 20 tons I would do so.
47. *Mr. Reid.*] I would like to know how it came so high as that?—I should say it would as a rule.
48. Was this a new system of checking the amounts, or was it by reason of any disagreement as to the amount of goods? How did they come to be reduced in this way?—If the head of a department got a price, they arranged to give that price. If it was not in the contract it was always cut out, and no explanation given of it. Our contract with Stewart and Co. is still standing unsettled.
49. You say that is on account of the particular contract and the position of the parties; how did you come to enter into such a contract at all as that?—We had no alternative; the Government do just as they like with you. They have a way of construing the contracts to suit themselves, and some of the people in the department who check the accounts, I am sorry to say, pretend to have information, and I am certain they have very little.
50. And is it to the detriment of the contractor?—Yes, always, as a rule; that has been our experience.
51. *Mr. Menteath.*] There is a matter of 10 per cent. in favour of the supplier on Government contracts?—No; I said they had made deductions.
52. Therefore, I presume, there were items of deductions and overcharges?—No, certainly not; there were no overcharges.
53. You say the overcharges amount to about 1 per cent., and therefore, you led us to understand that in the balance of an ironmonger and his private customer there is always an excess in the amount charged over the amount paid of 1 per cent.?—Not always; you have discrepancies; you give a man a price, overlook the value, put it down, and perhaps charge a different price when rendering the account, and have to take it off.
54. Do you sometimes gain more than you lose?—The customer will tell you if they are overcharged.

Evidence of H. J. H. Blow continued.

*Mr. Blow:* I would like to make an explanation as to the last item—the voucher for glass. We have seen that the error was corrected, but Mr. Hutchison asked when the correction was made—that is, was it made before Mr. Jenkins made his charges or after? I said I did not know, and I wish now to add that this particular error would certainly have been detected in the department, even if Mr. Jenkins had not mentioned it, because the voucher carries the evidence of error on its face. There were so many sheets of glass, and the sizes are stated, so that any clerk could compute the total quantity; and if the error was not discovered in the Public Works Department, it certainly would have been in the Audit.

55. *Mr. Reid.*] Now, as to this item, sash-cord for Stock Inspector's house?—That voucher contained several errors, so that the Engineer wrote out a fresh one, and it is therefore not in the handwriting of Briscoe and Co.'s clerk.

56. Have you the original?—Yes; the original account was for ten hanks of Silver Lake sash-cord B 7, 75lb. at 1s. 6d.—£5 12s. 6d.; altered to ten hanks, 20lb., at 1s. 6d.—£1 10s.

57. *Mr. Montgomery.*] Whose handwriting is it in?—Jenkins's handwriting.

58. I understand that it was corrected in the Government offices?—Yes; there are other corrections on the same voucher, some of them mentioned by Mr. Jenkins.

58A. *Mr. Reid.*] You might give the total of the original and corrected vouchers?—The original is £64 5s. 4d., and it is amended to £53 6s. 10d.

59. That is made up of various items credited, and some things returned. How much represents goods returned?—There was a considerable overcharge before the goods were returned,