

139. That is, on delivery on the works?—Yes.

140. And in Wellington?—Yes; in Wellington he receives the stores, as they are required for repairs or construction of buildings in Wellington, on the works. He inspects them, or takes tally, or measures them, according to the class of goods.

141. Does he give a receipt?—Yes; I will explain that later on. He examines the stores as to quality, and, if satisfied that the order has been fulfilled satisfactorily, he signs the receipt presented by Briscoe's, or whoever the contractor may be. It is the rule to have material supplied by weight tested.

142. Have you anything to do with certifying to these accounts?—Yes, I certify to them; but before they reach me they have to go through the office and be checked by a clerk whose duty it is, and the receipt which the contractors obtain is forwarded with the account to the office, and is used by the clerk to satisfy himself that the delivery has been made.

143. Who is the officer in your department who checks these accounts?—Mr. Biddell, he checks the account thoroughly as to arithmetic and as to rates, and I look to him to say that the weights appear properly on the face of the accounts.

144. After he has examined them, does he hand the accounts to you?—Yes.

145. Do you certify on his examination, or do the accounts undergo a further examination by you?—As I am responsible, it is my business to see they are correct. In the case of any articles of an unusual character, or if the means of checking does not appear clear on the face of it, I should have a further investigation of such vouchers made.

146. Is there any difference between the receipts given for goods obtained for the stores at Workshops, or, say, at Porirua Asylum?—There is no difference in the receipts given.

147. Is there any difference in the system of checking?—No.

148. Have you had under your notice the accounts delivered from time to time by Briscoe, MacNeil, and Co., in this present contract?—Yes.

149. Are you aware they had a contract with the Government previously?—Yes, last year.

150. Do you produce any vouchers showing corrections in the accounts delivered to the Government by Briscoe, MacNeil, and Co.?—Yes; I produce a number of vouchers.

151. What period do they cover?—The period from the commencement of the contract, the 6th February, I think.

152. Speaking generally, were these vouchers the subject of large corrections, or otherwise?—There was a good deal of correction required, but not more than we have had in the case of other contractors.

153. What is the first voucher you produce?—No. 2166, fifteen books of gold-leaf supplied for alterations at the departmental buildings and charged at 1s. 6d., reduced to 1s. 4½d.; total reduction, £1 2s. 6d. to £1 0s. 7d. The next item is, Alterations to Departmental Buildings, Wellington; voucher 2162, twenty sheets plain galvanised iron, charged as 2cwt. 2qr. 3lb., and altered to 2cwt. 2qr. 20lb.; total alteration, £9 4s. 11d. to £9 9s. 9d. Next item, No. 1447, charged in connection with the Lunatic Asylum general repairs, twelve squares plate-glass, charged at £1 per square, and reduced to 2s. 6d., per square foot; total reduction, £3. Next item, voucher No. 1472, 14th March, Departmental Buildings repairs: 56lb. yellow ochre, dry, charged £1 per hundred-weight, and reduced to 1½d. per pound; total reduction, 3s. This is No. 131 on the contract schedule. Next, No. 2208, 23rd March, five squares 26oz. glass, charged at 10s. per square and reduced to 7½d. per foot; original amount, £2 10s.; reduced to £1 4s. 2d. Next, No. 2204, 26th March, 100ft. gold picture-wire, supplied to Ministerial residences; reduction, 2s. 6d. to 2s. Next item, voucher No. 2168, 5th April, four hanks No. 8 sash-cord, reduced from 30lb. to 9lb., at 1s. 6d. per pound; total reduction, £1 11s. 6d. Next, No. 1433, 26th April, two patent bib-taps, reduced from 5s. 6d. to 2s. 6d. Item No. 2172, 19th April, three dozen drawer-knobs, imitation mahogany, reduced from 15s. per dozen to 1s. 3d. per dozen; gross reduction, £2 1s. 3d.

154. *Mr. T. Mackenzie.*] Whose handwriting is that in?

*Mr. Reid:* Jenkins's.

155. *Mr. Wilson:* Item No. 1466, 11th May, twenty-four opal glass globes, charged 2s., reduced to 10d. each; total reduction, £1 8s. Item 1459, one square of glass reduced from 15ft. to 13ft.; reduction, 3d. Voucher No. 1467, twelve brass unions reduced from 9d. each to 5d. each; total reduction, 4s. Item 1438, 20th May, 10lb. caustic soda, charged 6d. reduced to 3d.; total reduction, 2s. 6d. on 5s. Item 1441, 21st May, three bolts and nuts, 17½in. by ½in., 12lb., charged at 6d. per pound; altered to 15s. per hundredweight; reduced from 6s. to 1s. 8d. Item 4, enamelled toilet basins, reduced from 7s. 6d. to 3s.; total reduction, from £1 10s. to 12s. Item 1442, three bolts No. 3 scrim, 150yds., charged at 5d.; reduced to 3½d., or from £3 2s. 6d. to £2 3s. 9d.; total reduction, 18s. 9d. Item 2201, 30th May, four Hobbs's two-key drawer locks, at 5s., reduced to 2s. 6d. each; total reduction, 10s. Item 1429, 25th May, 100ft. gold picture-wire, reduced from 17s. 6d. to 2s.; total reduction, 15s. 6d. Item 1720, 4th June, 100ft. gold cord, 17s. 6d., reduced to 2s.; total reduction, 15s. 6d. Item 1440, 4th June, fifteen squares plate-glass, 110ft., reduced from 8s. per square to 6d. per foot, or from £6 to £2 15s.; total reduction, £3 5s. Item 1450, 11th June, reap-hooks, charged at 9s., reduced to 2s. 6d.; total reduction, 6s. 6d. Item, 2200, 20th June, 115ft. indiarubber hose, charged £2 19s.; reduced to £2 3s. 1d.; total reduction, 15s. 11d. Item 2119, tacks, charged at 2½d., reduced to 2d. per thousand; reduction from 5s. 8d. to 5s.; total reduction, 8d.

FRIDAY, 30TH AUGUST, 1895.—(A. SAUNDERS, Chairman.)

Mr. RICHARD HUDSON sworn and examined.

1. *Mr. Skerrett.*] You are a member of the firm of Hudson and Co., Dunedin?—I am sole partner.