9. Has that been put in before ?—No.

10. Will you state the service?—A large number of items are included.

11. Is there any item amongst them that has been corrected?—No item was corrected on this occasion; the item is, as I have said, for twenty-two sheets of plain galvanised iron.

12. Have you any vouchers there—corrected vouchers?—I have no other corrected vouchers

with me beyond those already given in.

- 13. Do you produce a circular to the storekeepers and others, issued by the Public Works Department?—Yes, I produce a printed circular, and dated the 25th June, 1894. [Circular put in and read.
- 14. Since the commencement of this contract, and before this inquiry was instituted, have you issued any further circular covering the same subject-matter?-Yes, a circular of the 8th August, on the subject of checking stores delivered. [Circular put in and read.]

15. Can you say whether these instructions have been carried out by the officers of the department so far as you are aware?—They have been carried out so far as I am aware.

16. Do you know the amount of Briscoe and MacNeil's contract per annum? What does it run to, in your opinion?—About £6,000 a year.

17. Do you produce vouchers showing the amount checked, or can you state the amount of over-payment made?—£4.

18. In what period?—Four months.

- 19. Do you consider the system of checking vouchers adopted by the department sufficient?—
- 20. Do you produce any list of the corrected weights?—Yes; I produce a list of the corrected weights in Briscoe and MacNeil's contract.

21 Have you seen another list that was produced here in evidence?—I have not seen any other list.

22. How has that list been prepared, can you state?—This list was prepared in my office upon my instructions.

23. By whom?—By the clerk who checks the vouchers; it was also subjected to an independent check.

24. Who is the clerk for checking vouchers?—M. Biddell.

25. Does that show the total of the over-payments?—Yes. The over-payment was £5 17s. 1d.

- and the under-charges £2 6s.

 26. Does that represent the most recent investigation?—Yes, I made a previous statement; I think that is very likely the statement before the Committee: with fuller information I find it was not quite perfect; it was imperfect in one or two particulars. According to this corrected statement the previous statement is not exactly right, the total is a little less than it was previously.
- 27. That represents the amount of over-payment and the discrepancies in the contract?—Yes. 28. We now come to composition pipe: what is the difference between sanitary pipe and ordinary lead pipe?—The difference between sanitary pipe and ordinary lead pipe is that sanitary pipe is imported in straight lengths; it is a thinner pipe and a more expensive pipe.

29. Is sanitary pipe covered by the description of pipe "of all sizes" in the schedule?—No. 30. Cross-examined by Mr. Skerrett.] I think you have said in your evidence that the vouchers returned or corrected in Briscoe and MacNeil's contract were no more in number or weight or amount than was the case with other previous contractors?—Yes.

31. You produced a series of vouchers in which the Public Works Department had made alterations totalling £17 roughly?—Yes.

32. None of these alterations, I think, were alterations in which weight had been excessively

charged?—One was an error in weight, I think.

33. It amounted to about 3d.; that is voucher 1459?—It was a square of glass of 15ft. reduced to 13ft., and the amount of the alteration was 3d. 34. If there was an actual error of weight it was very small?—It was very small; I cannot say

there was any error in weight.

35. Then, according to your knowledge, there was only one error in measurement and no error in weight, according to voucher 1459?—That is correct.

36. An error of 2ft. in measurement and an overcharge of 3d.?—Yes.

37. Were not all these errors or alterations made in vouchers mere errors arising out of some peculiarity of method, or a mistake in the mode of rating value at which the articles were to be charged: as for example, glass being charged at per sheet instead of per foot, or errors caused by the article being under a wrong heading in the schedule, and so on ?—No. I see here a charge for four hanks of sash-cord: it is charged at 30lb., and reduced to 9lb.

38. But, with that exception, is it not true?—Yes.

39. Are not the errors corrected errors which you would probably find in any vouchers sent in by any firm in respect of goods of this nature?—There is nothing exceptional about these errors.

40. Nothing to suggest fraud?—No. 41. I am speaking generally of the practice of the department at the time these vouchers were sent in. Was it the practice to check them by weight, measurement, or calculation as to value?—Yes. According to the nature of the goods.

42. Goods such as sheet lead would give measurements that could always be checked by the

examining officer?—Yes. 43. I have concluded my questions as to the general practice of the department. I would now ask you whether there has not been a complete investigation of all vouchers rendered to the Public Works Department from the beginning of January to the end of July?-Yes.

44. In your opinion, has that examination been a thoroughly effective one?—Yes.

45. Can you say whether or not that examination would disclose all the errors in the vouchers of Briscoe, MacNeil, and Co.?—I believe it would.