121. You said at first there were twenty-four errors?—Approximately.

122. And how many under-charges?—Two under-charges.

123. Then, in the face of all these overcharges you say that upon an investigation extending over accounts sent in for six months you only show an over-payment of £4; what do you attribute that to?—To the way in which the vouchers were checked.

124. The other vouchers have not been paid?—Some of them have not been paid.

125. You were asked some questions as to the scrim; will you look at the schedule and see if there are any prices specified?—I think that the contract specifies that the best article of its kind is to be supplied; the general conditions provide that the goods to be supplied shall be the best of their respective class, and, where samples are shown, the goods supplied shall be in accordance therewith. [Conditions read.]

126. Mr. G. Hutchison.] Is this list prepared by you?—It was prepared in my office.
127. Why do you start with the 1st January?—It was unnecessary to go back to January, but the accounts were checked as far back as January; everything that occurred since January is shown in the statement.

128. Do you know when the contract commenced?—On the 6th of February.
129. Then there cannot be any inquiry into supplies delivered before the 6th of February?—

130. Then, why not put them in from the 6th of February; would it not be better to correct

that?—It can easily be shown on what dates the goods are supplied.

131. Can you state when the first goods were supplied under this contract that you have vouchers for before you to be checked, and what was the date of the supply?—I could not say the

date; it would be a day or two after the 6th of February.

132. This is a reference to a period from the 6th of February to the 30th April?—The list was made up when we discovered that we had been receiving false weights. All the vouchers in hand

at that time were to the 30th April.

133. When was this made up?—In May. 134. Or the month following?—During May.

135. Have you made up a similar statement for the period after May?—No. 136. I understood you to say you had gone through all the vouchers in the department under this contract?—The whole of the vouchers in the department have been checked, and there are no other errors to appear in such a statement.

137. This is a statement of irregularities. It would follow, from what you state, that no irregularities were discovered after the 30th April?—They were discovered and checked in the ordinary

138. Have they all been discovered and checked?—Some of them have not. There is one sheet

there that has been passed.

139. Do you say that that statement comprises vouchers which were corrected, and also some which were not corrected?—Some which were corrected, and some which were not corrected.

140. Will you indicate which were not corrected?—The first sheet.

141. The first sheet contains the vouchers that were not corrected?—Yes. 142. That amounts apparently to £5 17s. 1d.—Yes.

143. The next sheet refers to overcharges, which were detected and corrected?—Yes; £12 17s. 6d.

144. And the third sheet refers to the short or under-charges?—Yes, £2 6s. 9d. 145. Then, you say, as far as you know, there has been no irregularity since the 30th April?— I believe there has been no irregularity since the 30th April.

146. You have discovered none?—No.

147. Is your evidence confined to the Public Works Department?—Yes.

- 148. Have we now all the Public Works vouchers from the beginning up to the present time? -Not the whole of the Public Works-
- 149. What is that bundle of vouchers in your hands which you are putting in?-These are samples of vouchers that had been corrected from time to time.

150. Mr. Reid: Would the honourable member ask the witness to explain his answer? Witness: These are vouchers which show the corrections and have passed through my office.

151. Mr. Hutchison.] Between the 6th February and the 30th April?—Yes, between that period and beyond it.

152. Corrections during that period and beyond it?—Yes.

153. Are they not supplementary to these?—They are ordinary corrections.

154. Are they supplementary to these?—In addition—Yes. I did not intend to give evidence that there were no corrections since that date.

155. Have there been?—Certainly.

156. Could you make out a list of them?—Yes.
157. The irregular charge was a charge which must be either written down or written up; but

there has been a list to be carried on since the 30th April?—Yes.

158. Do I understand you to say that the former contractor had fallen into the same errors as indicated here?—They have fallen into the ordinary errors of the kind. In the same way as Briscoe and MacNeil's, the vouchers of previous contractors had to be altered considerably on occasions. If that is to be read from the 6th February, the top items should be crossed out.

159. Was it a different contractor when those were supplied?—No; Briscoe, MacNeil, and Co.

were the previous contractors.

160. At the same rates?—No.
161. I want you to be able to say if, in a similar period of three months or four months, as would be indicated by your statement, any former contractor has made anything like the same