

261. When these were returned, was the journal correct up to date in accordance with the vouchers?—No, the alteration might or might not have been made; probably not, it would be altered afterwards.

262. Would that be noticed in the journal, if by way of discount, for instance?—No, subsequent alterations. This is a copy of the voucher.

263. Would the original amount rendered balance with the voucher in the journal, or how was the balance arrived at when there was a discrepancy between the journal and the yard-book?—There was no balance called for.

264. *Mr. Tanner.*] If the clerk had been directed by a superior to enter a weight in the book which was known to be a false weight, would it be reasonable to expect an under-clerk to call attention to it, and correct the error?—No.

265. When these entries were made in that large book produced, who made out the accounts that were afterwards rendered to the Government?—I did.

266. Had any accounts been rendered at an overcharge before your time, to your knowledge?—I could not speak as to what happened before I went there.

267. Have you any knowledge on the subject?—I have no knowledge of previous vouchers being returned.

268. Have you heard whether many were returned?—Yes; I believe they were returned pretty frequently.

268A. Did any one say these vouchers were returned because of your entries?—No.

269. When these accounts were returned, into whose possession would they come first?—That would depend on whether they came through the post; in that case they would go directly into the manager's office; if delivered by hand, they would remain until Mr. Bridson came.

270. Would they ever come to you straight, without the intervention of any other person?—I do not recollect an instance of a voucher coming to me direct.

271. Would it not be brought to you direct to refer to the sale as invoiced?—No; it would go into the office; there would be no sale probably; it would lie on his desk and he would see it.

272. Afterwards it would be brought to you?—Yes.

273. Were you told afterwards at any time that all these accounts were returned entirely owing to your fault?—I had no such communication of any kind, either by word of mouth or by letter.

274. You were never remonstrated with by any partner of the firm that such was the case?—No.

Re-examination of Mr. J. H. JENKINS by Mr. Menteath.

275. *Mr. Menteath.*] You were asked if it was not the duty of a clerk to point out the errors to superiors, and you said you thought that on the whole it was not. What errors did you refer to; their errors, or errors of your own making?—Are you referring to these entries, or in a general way to what a clerk would do?

276. Suppose you discovered, in posting the entries, that you had made a mistake, would you think it was your duty to inform the superior of that fact?—Yes; that would be, in the ordinary way.

277. What errors were you referring to when you said it was not your duty to call attention to them?—These I took to be not errors. As the weights were given to me I entered them; though some of them might be inaccurate, I did not think it my duty to enlarge upon the fact, as I took it the superior was already aware of it.

278. That is, you did not think it your duty to tell your superior, who, you say, knew it already?—Quite so.

279. You said, in answer to Mr. Skerrett, that you could not remember any specific alterations which you did not notice?

*Mr. Skerrett:* He said, "No alteration of which he did not take note."

280. *Mr. Menteath.*] You mean, "No entries in the books which you did not suspect to be wrong, though you might not be able to prove them?"—There are entries there which there is no possible way of proving.

281. Proving what?—That they are incorrect.

282. As to what?—The weights.

283. Then, why do you think they are wrong?—Speaking from memory, I took note of the entries, as I have already explained, when I had the time and the inclination. I did not take the whole of them.

284. You wish the Committee to understand that there are entries besides these which you believe to be incorrect?—I know of no specific entry or entries that are incorrect, but I believe there are entries that are incorrect.

285. You made no alteration on your own responsibility?—No.

286. And not without the express direction of your superior?—Not without the express direction of my superior.

287. *Mr. Skerrett.*] I asked you about the weights under-estimated, as well as over-estimated?—I have mentioned an instance.

TUESDAY, 27TH AUGUST, 1895.—(Mr. A. R. GUINNESS, Chairman.)

DAVID JOHN McFARLANE sworn and examined.

1. *The Chairman.*] What are you?—I am an ironmonger.

2. In whose employment?—Of John Duthie and Co. (Limited).

3. Do you know anything of these sash-cord specimens that are on the table?—Yes.

4. In the trade is there a particular custom by which a standard weight is fixed for each hank?—There is approximately a weight for each.

4—I. 7A.