

profit-making is the primary consideration. The Midland Railway, England, charge 10 per cent. on labour only. I think it is clear, of course, to the Commissioners that our charge is 15 per cent. on labour and 15 per cent. on material, and, assuming that the labour and material were approximately equal, that would be a total impost of 30 per cent. The Midland Railway, as I say, charge 10 per cent. on labour, and nothing on material. The Great Northern Company, England, charge 20 per cent. on labour, and nothing on material. The C.P.R. Company charge 10 per cent. on labour. The Grand Trunk, Canada, charge nothing either on labour or material. New South Wales Railways charge 32½ per cent. on labour, and nothing on material. South Australian Railways charge 30 per cent. on labour, and nothing on material. The Queensland Railways charge varies from 12½ per cent. to 17½ per cent. on labour, and nothing on material. The Victorian Railways charge is 20 per cent. on labour, and nothing on material. They also charge 1 per cent. depreciation on material. I do not understand what it is, but it is 1 per cent. additional to their 20 per cent. on labour. In addition to our 15 per cent. on labour and 15 per cent. on material, we also charge 4d. in the pound to cover the handling of stores.

30. That is what you call Stores commission?—Yes; that covers the Stores cost of handling material.

31. I do not quite follow you: that 15 per cent. on wages and 15 per cent. on material is 30 per cent. on the job?—I said that if both labour and material were equal. If the cost was £500 for wages and £500 for material, that is 30 per cent. on £1,000. That is how I figure it out; I am open to correction.

32. I think what you meant was that if labour and material were equal, and you charged 15 per cent. on labour and 15 per cent. on material, that would equal a charge of 30 per cent. on labour?—Yes. That is really what I had in my mind at the time.

33. A witness made a statement that Addington shops lost eight hours per month on belt-replacement. Do you think that is correct?—No, I have looked into that since the evidence was given, and I find it is not borne out by facts. There is very little time lost—certainly nothing equal to that amount, and the statement was made, you will remember, in connection with some suggestion about a belt-shifter. Belt-shifters were tried during my own apprenticeship, but up to the present time they have not been found to be a very great advantage except on very small belts. The time which would be lost at Addington, and to which the witness referred, I presume, was due to the main driving-belts. I take it that a belt-shifter, as usually known, could not be used for putting on a main driving-belt. Occasionally a main driving-belt might be carried away, and would cause a stoppage, but that is a very infrequent happening. I do not think the facts bear out the evidence you have before you.

34. *Mr. Hampton.*] When you were Locomotive Engineer at Addington did you have any difficulty in connection with the dismissing of men?—It is a good many years ago. I cannot recollect if I had any difficulty. I have no case in my mind.

35. It has been suggested during the inquiry that local officers should have greater powers with regard to the dismissal of men. Do you think that necessary?—I do not care to express an opinion definitely. Personally I had no difficulty when Locomotive Engineer at Addington ten years ago.

36. It has been suggested that the time taken in dismissing men when work runs out is rather lengthy. You did not find that the case?—I have no recollection of finding it the case.

37. Is it the case that there are men at Addington who have been there as long, say, as eleven years, and have passed the doctor, and are still casuals?—I cannot tell you. I do not know. It does not come under my review.

TUESDAY, 30TH MARCH, 1909.

A. L. BEATTIE, Chief Mechanical Engineer, examination resumed. (No. 29.)

1. *The Chairman.*] The Commissioners desire a little more information on the return handed in yesterday. We are not quite clear what patterns are charged to?—Patterns for new work are charged to the job.

2. We understood that patterns were manufactured to one order-number?—Not for new work—they are charged to the job. For example, the patterns for A class engines were charged to the first batch.

3. Ordinary patterns—are they charged against the Workshops commission, or generally?—Against commission—that is, for stock patterns. Patterns for new work are debited against the new-work order.

4. The men's accident pay, what is that charged to?—Against the Workshops.

5. The Government make contributions to the Superannuation Fund. As far as the workmen in the Workshops are concerned, is any portion of the contribution charged against the Workshops?—I am not aware that the Government make any contribution. It is a Government guarantee. In the meantime the fund has been more than self-supporting from the contributions of the staff. The Government's liability is merely a guarantee that in the case of any deficiency—which has not occurred, and which we hope will not occur—the Government will contribute.

6. What is the Workshops Manager's salary charged against?—Against the Workshops.

7. And his staff?—Yes. All salaries are charged against the Workshops commission with the exception of the district officers'.

8. New machinery?—In certain cases new machinery is charged against capital.

9. That is, the Capital Account, and in no way charged against the Workshops?—Charged against capital, I think.