

paper would have to charge in its bill for the rent of its premises and the expenses of the office staff? That would not be cost of printing?—A. It is what they charge for printing.

Q. Then they charge for paper. If you do not deduct one why deduct the other?—A. Because I have a very different opinion.

Q. The principle is the same?—A. I do not agree with you; I follow my own judgment on the subject.

*By Mr. Middlebro:*

Q. The Auditor General's Report is misleading if in your return you give the cost of printing and deduct what has been paid for paper?—A. I do not know what the Auditor General's Report states.

Q. If the Auditor General's Report states under the heading of printing that so much was paid and it does not include the cost of paper, that is not an accurate account?—A. I would not undertake to pass an opinion on the subject.

Q. You have passed an opinion on other questions; now give us an opinion on this. It is misleading, isn't it?—A. Well, repeat your question.

Q. Suppose the Auditor General's Report says that certain printing cost \$10,000?—A. Yes.

Q. You have that printing done outside and the cost includes the cost of the paper it is printed on. We ask you for a return as to the cost of the printing and you send a statement in showing the cost to be \$9,000, having deducted \$1,000 for paper. Is the Auditor General's Report in that case right?—A. Well, I have no further opinion to express on the subject other than the opinion I have already expressed, and which you can apply in any way you like. I will say that in my judgment I was giving a proper return.

Q. According to the opinion you have expressed, if the Auditor General's Report includes the cost of the paper the matter is printed on it is not correct?—A. I would not undertake to say whether it is correct or not.

Q. But according to the opinion you have expressed the report is not correct?—A. You can apply my opinion as well as I can.

*By Mr. Northrup:*

Q. Let there be no misunderstanding. I ask you now, on your oath, Mr. Mulvey, if you believe that you fairly complied with the order of the House of Commons when it asked for a return showing the total amounts paid by the government in each year since 1896 for all printing, advertising and lithographing done outside the Government Printing Bureau? Do you or do you not think that in the return you made to the House you sent in a true statement?—A. I do, yes.

Q. If you did not include the paper on which the lithographing was done?—A. Yes, exactly.

Q. I am afraid we cannot place much reliance on the returns of your department.—A. You are entitled to that opinion if you wish, but I am entitled to my judgment also.

*By Mr. Congdon:*

Q. In getting accounts from the different firms who do printing for the government, in what form would the accounts appear usually?—A. I can only speak from a general way of knowing the practice down at the Bureau. Their practice is to pay according to a certain schedule of prices. There is a certain rate for composition, a certain rate for presswork, a certain rate for binding and so on. These are all extended and itemized, and the paper, if they supply the paper themselves, is also charged under a separate item. That is the way the accounts are made up.

Witness discharged.

Committee adjourned.