

By Mr. McCarthy :—

- Q. Does this book you have brought complete the history of your books? A. Yes.
- Q. That is, your books consist of a day-book, which is here? A. And a journal.
- Q. This is what you call the journal? A. Yes.
- Q. And in addition to that there is this book which is called the bank account book? A. Yes.
- Q. This journal is more what would be called a ledger, isn't it? Do you keep no ledger? A. No, just the day-book and the journal.
- Q. Why do you call it the journal; isn't that a ledger? A. No, I think it is a journal.
- Q. Well, where are the items that are in this so-called journal taken from? A. They are taken from the day book.
- Q. When a cheque is drawn does it go into the day-book? A. No, not generally.
- Q. When a man is paid by cheque what book does that go into? A. It goes into the bank book.
- Q. In the first place? A. Yes.
- Q. When it goes into the bank book where does it go next? A. It does not go anywhere else.
- Q. If you draw a cheque for your private purpose where does it go? A. It should go into the day-book, and then posted into that book.
- Q. Where are the other cheques? A. The cheques of our business we do not enter in the day-book at all.
- Q. Why? A. It would make too much work for one thing, and it is not necessary.
- Q. Do you post them into the journal? A. No, we just enter them in the day-book.
- Q. Do you not keep a cash account? A. No.
- Q. No cash account of any kind? A. No.
- Q. You told me of a cheque for \$300 and one for \$150? A. I find I was wrong about the \$300 cheque. I find that I paid first a cheque for \$100; then I find a cheque for \$220. I paid out of that \$220, \$150 to Mr. Flint and kept \$70 for myself.
- Q. Where is the first cheque? A. The first cheque was given on February 7th for \$100. (Produces cheque.)
- Q. Is that cheque here? A. Here it is.
- Q. Who drew that cheque? A. I drew it.
- Q. And that cheque is here; how do you know that cheque is for the election; don't you draw something for household expenses? A. Not by cheque generally; it is always cash.
- Q. Where do you get the cash? Q. We always have some money in the office.
- Q. When you get money in the office isn't it charged to you? A. Yes.
- Q. Who keeps the money in the office? A. Mr. Stephens keeps that; but we keep very little in the office; we pay generally by cheque.
- Q. How much would you keep in the office generally? A. Not often over a hundred dollars, and not often that, except on Saturday when the bank closes we take out perhaps \$800 or perhaps \$1,000 to pay for wheat as it comes in.
- Q. What would be the hundred dollar sum; what would you keep that for? A. That would be the collections during the day from the sales.
- Q. Do you ever draw money out of the bank for carrying on your business? A. Yes, often. We pay the men Friday afternoons, and we always draw two or three or three or four hundred dollars on Friday afternoon before the bank closes, so as to have a little on hand on Saturday morning for small lots of wheat.
- Q. Supposing you drew a couple of hundred dollars out of the bank, who keeps that? A. It is put in the safe.
- Q. Who accounts for it? How is it accounted for? A. There is no particular account kept of it.
- Q. Would the books show that as paid out? A. No.