

were numerous names of those persons on the manifest, and looking over the list I found names there which were identical.

Q. Those that you compared you found correct?

A. I did.

Q. Were those that you did not compare certified to by the same officer in the Interior Department?

A. Undoubtedly.

Q. They were all certified to by the same officer, those which you compared and those which you did not?

A. Yes.

By Mr. McLean (Lunenburg):

Q. Is there anything in the Audit Act which is a direction to you or any officer in this department to see that this contract with reference to advertising is carried out, or would you consider that merely a matter for the Interior Department?

A. I certainly would.

Q. And not the Auditor General's Department. Any auditing of accounts I presume, as you have said already, you must rely upon the certificates of the departmental officers, and probably you are guided by section 46 of the Audit Act, and in that respect have made an examination of vouchers relating to the appropriation of the grants for the several services sanctioned by the Appropriation Act of the year or by any Act of Parliament the Auditor General shall test the accuracy of the additions and computations of the several items of such vouchers; but if he is satisfied that the accounts bear evidence that the vouchers have been completely checked, examined and certified as correct in every respect and that they have been allowed and passed by the proper departmental officers, he may admit the same as satisfactory evidence of payment in support of the charges to which they relate. You are guided by that?

A. We are guided by that.

Q. You would make a further audit or examination if requested to do so by the Minister of Finance or the Receiver General, under that section?

A. Under that section, yes.

Q. And whenever any payments are made out in connection with the North Atlantic Trading Company, say the vouchers are all certified to by some officer, some departmental officers of the Interior Department?

A. Yes.

Q. And any examination you may make is of a general character, I suppose, to satisfy yourself as to the accuracy in a general way, by way of testing?

A. By way of testing.

Q. There can be no way whereby you could possibly tell whether this company were carrying out completely their contract, only such test as you made there?

A. No.

Q. Supposing they had disbursed \$14,000 at the end or the middle of the 11th month of the year, and that amount was represented as disbursed, and properly disbursed, you will have to pay it?

A. Yes.

Q. There would be no time of the year, except the very last moment of the twelfth month, you could properly make any inquiry of the Department of the Interior, whether the amount had been disbursed, would there?

A. No, there would not.

Q. Because the company would have until the end of the year to make these disbursements?

A. Well, the company would certainly have until the end of the year.

Q. Let me illustrate; supposing at the end of the eleventh month this company spent \$14,500, and the expenditures were properly made, and supposing they did not