

Mr. CARVELL: This witness ought to be allowed to state what he did.

Mr. BOYS: He says he had before reaching a certain conclusion—

The WITNESS: If you would let me explain: all the security deposits are with the Finance Department, as they are bearing interest, and there are regulations in connection with the release of these securities, which are with the Finance Department, stating that they will receive the certificates from the Department concerned that the contract has been completed or that it is—

By Mr. Boys:

Q. I am not interested in that at this moment. It requires your release?—A. No, that is what I am trying to explain.

Q. It requires some authority from you?—A. No.

Q. Why did you say then that you wanted certain information?—A. Because they sent me a journal entry which I would have to sign before the entry could get through.

Q. It did not require your authority?—A. They had to put the journal entry through me because a cheque had been issued without my authority.

Q. Did you give that authority?—A. I did.

Q. In what way and when?—A. By signing the transfer entry.

Q. Would you produce it, please, if you have it there. It is a journal entry sent in from the Finance Department.

The CHAIRMAN: Dated 26th July, 1916.

By Mr. Boys:

Q. Where did you sign, Mr. Fraser?—A. This is the application. The entry is in the book. I signed for it.

Q. You might read that please?—A. This is the application from the Marine Department for the transfer entry of the security: (Reads)

DEPARTMENT OF MARINE AND FISHERIES.

OTTAWA, July 26, 1916.

\$49929.15.

SIR,—I have the honour to request that Transfer Entries be made as follows:—

Debiting Receiver General.

Crediting Casual Revenue.

The cheque deposited by the Canadian Vickers Ltd. on April 30/14 amounting to \$49,929.15 is to be placed with their cheque No. 4064 amounting to \$299,574.90 which two amounts equal the total paid Canadian Vickers Ltd. for construction of new icebreaker "J. D. Hazen." This amount being refunded by Company as per their letter dated July 24/16.

M.H.H.

A cheque will also have to issue for interest on deposit in favour of Canadian Vickers Limited.

J. B. A. BOUDREAU,

Asst. Chief Accountant.

Your obedient servant,

C. STANTON,

Asst. Deputy Minister of Marine and Fisheries.

To the Auditor General,
Ottawa.