APPENDIX No. 3

COMMITTEE ROOM NO. 32, House of Commons, Friday, 6th April, 1906.

The Select Standing Committee of the House of Commons on Public Accounts met this day at 10.30 o'clock a.m., Mr. Belcourt in the chair, and proceeded to the further consideration of the accounts of the North Atlantic Trading Company, as set out at L-26 of the report of the Auditor General for the fiscal year ended June 30, 1905.

Mr. CHARLES H. BEDDOE, accountant of the Department of the Interior, called and sworn, and examined.

By Mr. Foster :

Q. Mr. Beddoe, are you the accountant of the Department of the Interior? A. Yes, sir.

Q. How long have you been accountant.

A. Seven years.

Q. Your service dates back seven years?

A. To 1899, yes, sir.

Q. Briefly, what are your duties as accountant in that department?

A. The usual duties of an accountant of any institution outside of the government—to have the supervision of all accounts.

Q. All accounts of the department are presented to you for payment, are they? A. Yes, sir.

Q. Are they presented to you for payment after having been certified ?

A. That is the payments made at what we call the head office, the payments made at the head office at Ottawa. There are other payments which are made on letters of credit, and the statements in connection with those are sent in monthly to the department and checked and sent to the Audit Office.

Q. And those accounts also come before you?

A. Yes, sir.

Q. That is, practically all the accounts, before they are paid at the head office, come before you?

A. All at the head office, yes.

Q. And all accounts ultimately come before you whether they are paid at the head office or paid out by letters of credit?

A. Yes, sir.

Q. Now, is it your duty, Mr. Beddoe, to do anything else than just simply to see that those accounts are correct in the matter of additions and the like of that, or is it your duty to examine into them to see whether they ought to be paid or not?

A. Certainly we are supposed to inspect them and see if they are absolutely correct.

Q. And before they are paid you would be expected to do that work or to see that it had been done?

A. Yes, sir.

Q. That is, you are to satisfy ; ourself that the accounts are correct, and that they ought to be paid?

A. Yes, sir.