APPENDIX No. 3

- Q. Will you undertake to say that these four names will appear on another paper certified by the Canadian Pacific Railway?
 - A. I think you will find it so.

Q. I am asking you.

- A. I cannot say offhand. I have examined the papers and I have not found any cases where such is not so.
 - Q. You have not found any instances where such is not the case ?

A. No.

Q. Is all that work done in your department, or is there any certificate made in the Department of Interior drawn up in the form sent to you to check over, or have you to check this mass of papers and find out all the proceedings ?

A. Well, the certificate on the monthly accounts is certified to by the officers of the

department.

Q. The officers of the Interior Department?

- A. The officers of the Interior Department. They certify to the whole payments for the month, and that is taken to mean a certificate as to the correctness of the whole month's accounts. It would be an endless job for the officers of the department to sign each individual sheet.
 - Q. Of your department?

A. Of the Interior Department.

Q. It would be an endless job for them to do what?

A. To certify to each and every one of these accounts.

Q. Do not they summarize them and attach them to the summary?

A. There is a summary.

- Q. Where is it?
 A. In the department.
- Q. What department?
- A. The Audit Office.

Q. But we have asked for all the papers.

A. Well, the summary of the accounts does not directly apply, except that it is the summary.

Q. What does give the information that the committee want?

- A. There is a summary of the total amounts paid to each individual, and that summary certifies that these accounts are due to the people and that the summary of the accounts is correct. That covers numerous other items.
 - Q. Well, you have got such a thing certified by the department ?

A. By the department.

Q. That has not been brought here?

A. It has not been brought here but we can easily bring it.

Q. Of course you can, but we want to see what the Interior Department certifies to you upon which you pass the accounts. That is what has been asked for.

Q. Now, you do get such a certificate from the Interior Department, do you?

A. We certainly do.

- Q. In every case?
- A. Well, the accounts cover a whole month.

A. Yes.

Q. Is it so ? I do not mean practically so ?

A. It is so. They summarize the whole account for the month and the certificate is appended to the accounts.

Q. Every case is covered by such a certificate?

Q. In every case have you satisfied yourself that these forms in duplicate or in some other shape have been certified correct if not here, in some other shape?

A. It is impossible for me to certify to every case, to examine every case, the best I can do in the time we have is to take test cases; to take one particular sheet