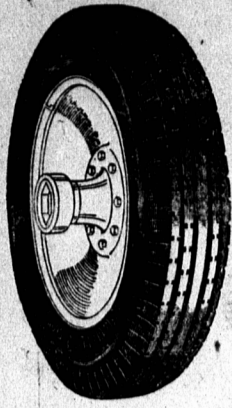


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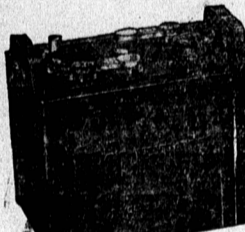
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Evidence at Public Works Department Investigation

Continued from page 9

Government, so far as I know. I think I had a memorandum right along of what I was doing. I probably did not do it as I should have, but the idea I had in mind was that I was going to credit these items back after the Dominion Audit was made and the Government would get the full benefit of the return instead of crediting it back.

Q. You are aware, no doubt, that a complete record should have been kept inasmuch as you were handling public monies and consequently were accountable therefor?

A. Certainly. I am not excusing myself at all, but I didn't think of it. I frankly admit that possibly I was careless in it.

Q. Was there any special or particular reason why you thought or considered it better not to have kept a record of such receipts?

A. No. I did keep a record in this way until I deposited the money. If I took anything off for expenses I had a record that it was done and I did not think it necessary afterwards. I just kept a memorandum of it. I have not benefited in any personally, and it is most difficult for me to go back over a number of years and say things accurately. I have no intention in any way whatever of benefitting personally out of any Government funds; and while my actions may be interpreted other than I intended, (I do not want to say that anyone was unfair to me) it is hard when a man does a thing that is not entirely understood to be properly interpreted.

Q. You kept no cash book, just a temporary memorandum. There was no ledger account of these items?

A. A certain portion of them would be impossible. If a man came in and borrowed some cement, he would return it and I would simply make a note of it. If it was not returned I would bill him for it. Perhaps there would be a few loads of gravel borrowed and returned.

Q. Do we understand that you kept no cash book record of the cash received and also of these sales or loans?

A. I just kept a memorandum.

Q. Did you preserve this memorandum?

A. Not of the older years. I think I have them for the last two years.

Q. What explanation have you of selling cement to Patterson Walker within the last few years?

A. I have no record or recollection of any cement being sold to Patterson Walker.

Q. Did you consider that you were personally responsible for all such cash receipts?

A. Yes, I suppose I do.

Q. The Highway Improvement Bank Account was kept at the Bank of Montreal, Charlottetown, was it not?

A. Yes.

Q. According to my information this Bank Account was opened in 1920 and finally closed out in 1929?

A. Yes.

Q. I have here a list prepared by the Bank of Montreal showing all deposits made to the credit of Highway Improvement Account from the time it was opened until it was closed. The first deposit was in February, 1921, and the last in February, 1929. Prior to February 1921, however, I understand arrangements had been made with the Bank to draw cheques against the Account, the total of such cheques having been carried by the Bank as an overdraft, subject to interest. Is that correct?

A. The Highway Improvement was covered by bond or automobile receipts. At the end of the year whatever was left over from automobile receipts was turned in to the credit of the Highway Account, as a rule.

Q. In respect to receipts for sales of cement, cement bags, gravel and refunds of various kinds, did all such

receipts, as far as you are aware, pass through your hands?

A. I think so.

Q. Did you make it a point to deposit all such receipts in the Bank?

A. Exclusive of items paid out for cleaning bags, freight, etc. These receipts might not be deposited immediately. They might be held on hand for some time.

Q. There are several deposits which went to the credit of the Highway Improvement Account at the Bank of Montreal the nature of which I have so far been unable to trace. They are as follows:

September 20, 1922	\$ 40.50
29, 1922	22.25
29, 1922	14.00
October 16, 1922	30.88
16, 1922	241.50
April 30, 1924	61.00
February 7, 1925	104.45
September 3, 1926	135.60

A. The items would either be by cross entry or for refunds. I will take a list of them and see if I can trace them out. In the meantime I have no recollection of them.

Q. There are various items on deposit slips dated March 14, 1925; May 26, 1926 and July 30, 1927, the nature of which I would like you to explain if possible.

A. It might be cheques I had on hand perhaps cashed out of Government funds. So long as I made my deposits up to the amount I calculated I owed I felt I was in order.

Sometimes people came in and wanted cheques cashed and if we had money on hand I accommodated them and quite frequently I made advances in cash to men working.

Q. All this causes confusion which goes to show that you should not really have cash on hand?

A. Yes. As I stated before.

Q. According to a statement received by the Premier from Canada Cement Company Limited, various cheques were sent to your Department, beginning in 1921 and continuing through the several years up to 1929 amounting in all to \$12,118.91, apparently in payment of empty cement bags which had been returned to the Company. Does this figure seem to you to be about correct?

A. So far as I know. All these items have been paid in accordance with what I previously stated.

Q. Was cement purchased from other concerns as well?

A. There was some purchased from Brace, McKay and Company I think in 1921 and I think an amount from Poole and Thompson, also later on there was some bought from the Lehigh Valley Company. I think from the time we started to purchase from Canada Cement Company there was none purchased from other Companies with the exception of the Lehigh Valley Co., except in cases where small quantities were required quickly it was bought from local dealers.

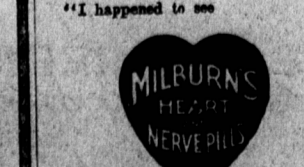
Three o'clock p. m.

Q. Returning again to the statement of the Canada Cement Company, Limited I find you apparently received a cheque from them dated December 5th, 1921, for \$1,774.00 which was deposited in the uBank on February 4th, 1922. This was the first of such cheques and was properly dealt with, it would appear; but I find no record of the second cheque dated April 21st, 1922 for \$264.20 having been deposited, and the same is true of a cheque for \$2,545.00 dated March 5th, 1923, and another for \$131.80 dated June 14th, 1923. The total of these three cheques is \$2,941.80. Can you explain how they were dealt with in your accounts.

A. Regarding the cheque for \$264.20 from Canada Cement Company, I find from the record that I paid \$112.17 of expenses out of that and deposited the balance \$152.03. This cheque for \$264.20 dated April 21, 1922, must have been cashed between that date and November 18, 1922, the date on which the \$152.03 deposit was made in the Bank. The amount of \$112.17 I think covered the cleaning of the previous lot of bags. I can find a record of part of the expenses but at this time not enough to make up the total of \$112.17. In respect to the cheque for \$2,545.00 dated March 5, 1923, you will find a deposit was made on March 17, 1923, for \$2,200.00 which, so far as I am able to say at this time, was made out of the \$2,545.00 cheque, the balance being retained for shipping charges of bags, cleaning, etc. I do not know if the actual expenses were more or less than this difference. I know what some of the expenses were but not all of them. I would not say positively whether I paid in the full net amount or carried some over to meet sundry expenses. As for the third cheque amounting to \$131.80 I believe it was handled in much the same manner as the cheque for \$2,545.00; that is that \$100. was deposited and the balance retained to meet expenses of shipping this particular lot of bags and for the

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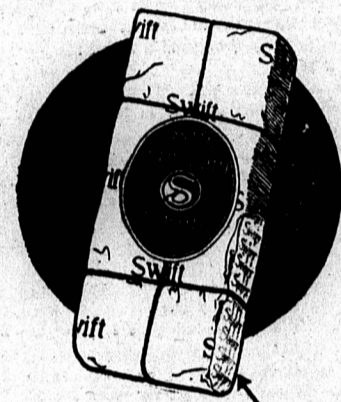
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payment of sundry bills.

Q. In respect to the two deposits of \$2,200 and \$100, to which I have just referred, it is noted that a credit of \$2,300 appears in the Highway Improvement ledger account, page 287, but it is called "cement". Is it possible that cement was sold for \$2,300.00 during the year 1923?

A. No this credit refers to cement bags and should be entered in that way.

Q. Canada Cement Company Limited also sent you a cheque dated February 13, 1926, for \$1,575.20 out of which you apparently deposited \$1,093.09 on March 13, 1926, retaining the balance or \$482.11. Will you please explain why this was done and why the cheque was not more promptly deposited and for the full amount?

A. It is difficult at this time owing to lack of records to state positively my reason for depositing the sum of \$1,093.09 out of the proceeds of the cheque for \$1,575.20 received from the cement company. I notice on looking at the deposit slip when this deposit was made that there is another cheque for \$192.61, bringing the total deposit of that date to \$1,285.60.

80. I think likely this amount of \$195.61 was a cheque which I had on hand, having cashed for some person, and that the net difference between the Cement Company's cheque and the amount which I retained was the difference between \$1,575.20 and \$1,285.60. I also paid out \$175 for freight and expenses in connection with this particular shipment of bags and other expenses. I am, of course, unable to give exact details of these items at this time, but as far as I recollect that is probably what occurred. The difference between the funds retained and the amount paid out for expenses, or \$112.30, I feel sure were accounted for in other deposits, but it would be impossible now to show exactly how this was done, as the records are not complete enough to show it.

Q. Why did you not have cheques issued in the regular way for these sundry disbursements, including the cost of cleaning bags, freight on return bags, etc., instead of paying the amounts out in cash?

A. My reason for doing this was I did not want to pass any vouchers through the Bank for freight, cleaning bags, etc., because I was crediting

back the amounts received for empty bags to Highway Improvement Account in order that the Government might get the full benefit of the return and not reduce the amount on which the Federal Government would be called upon to pay the 40% subsidy.

Q. Canada Cement Company Limited also sent you a cheque for \$2,545.00 dated Nov. 27, 1926, which was deposited on December 4, 1926, less \$76.20 which you retained. What was this reduction for?

A. This cheque belonged to the Summerside Project Account and the amount of \$76.20 was retained for some expenses incurred against their account, possibly freight charges or for bags which belonged to the Government. In any case if you will look up the Summerside account you will find that we only credited them with the net amount, that is 2,570.80 so that it would appear that the \$76.20 was deducted for some expense incurred in connection with this transaction.

Q. Canada Cement Company sent you a cheque dated February 13, 1926,

ATTENTION PRINCE EDWARD ISLAND PRODUCE SHIPPERS

GENTLEMEN— You've got the Merchandise—I've got the marketing connections in New England. My specialties are mostly P. E. I. POTATOES and TURNIPS. I'd like to get together with you and pass your goods on to the many live operators in this section that I have made my regular customers in my sixteen years in the Boston Market.

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