

Mr. WINCH: Just one further question. With this executive order which wipes this mistake out, is it then conveyed and shown on the books to you, as an auditor, that this is wiped out by an executive order, therefore, there is no balance charged against that person?

Mr. HENDERSON: That is right. This wipes out the debt.

Mr. WINCH: It wipes it out and it is shown on the books that you see?

Mr. HENDERSON: Oh, yes.

Mr. WINCH: So, what you are going after is behind that, to see whether or not the executive order, should have been issued on the basis of information which you have on file, is that what you are after?

Mr. LEFEBVRE: Together with the information you received on why this executive order was given. Is this correct?

Mr. HENDERSON: That is right.

The CHAIRMAN: May I ask Mr. Long or Mr. Henderson, whether this Department has an accounts receivable ledger where this sort of thing would appear?

Mr. G. R. LONG (*A/Assistant Auditor General, Auditor General's Office*): It would just be in the file. They do establish accounts receivable lists. This would no longer be on the list now but the file would be there among the dormant files. As a matter of fact, she is still receiving an annuity so the file would be continuing.

The CHAIRMAN: Is there an accounts receivable file with the department?

Mr. LONG: The notation of the over payment would be on the file. It is not included in a balance of accounts receivable owing to the Government of Canada.

Mr. WINCH: That is the very point, sir, that I was trying to get at. After the executive order was issued, am I right in coming to the conclusion that there would be nothing on her account as an account receivable because it had been wiped out by the executive order?

Mr. HENDERSON: That is right.

Mr. WINCH: It would no longer show as an accounts receivable?

Mr. LONG: The file would still contain information that an overpayment had been made.

Mr. WINCH: But it would not show as an accounts receivable?

Mr. LONG: No.

Mr. BALDWIN: Am I correct, Mr. Henderson, in assuming that Parliament does have some measure of ultimate control because, under the Financial Administration Act, if these accounts, which are wiped out when a deletion is made, are above a certain amount, they must be reported in the public accounts, of course, and can always be the subject of discussion when the estimates of the Department come out. If, for example, there were a sum of half a million dollars of income tax or something similar where there had been a discharge or wiping out of part of that, the members of the House have an opportunity of discussing