

By Mr. Fraser:

Q. Did you not say, Mr. Sellar, that if a lock was to be built, it would come in under the estimates for transport or for public works or some suitable heading? Do you not think that would rather tend to confuse the members of the House? I feel that it would because I believe the members would want to have all the estimates for, let us say, the Trent Canal, in one place, and for the Lachine Canal, rather than have all the different canals divided up. Was it your idea that the estimates should be under separate canal items?—A. The item on which you vote in the House today, sir, is the grouped one for all canals. It does not show them separately. The details, of course, would show them separately. I prefer to continue with the same practice. I would keep the details separately, but instead of having, I think, three votes for operation, maintenance and capital, I would be inclined to bring these together and use subheads to identify them.

Q. You would have three all put into one?—A. Yes. And I would give more explanation than you have now in the printed book.

Q. Under paragraph 2 of item 2, I wonder if the estimates at the present time are correct and show the actual cost of maintenance of the department. I raise the point because, at the present time, Public Works takes the full cost of the building, maintenance of the building, telephones, and everything else of that nature. It is not shown in the departmental estimates. Do you feel that the public works estimates or cost for that separate department should be put in under that department in order to show the actual costs? Do you follow me, Mr. Sellar?—A. Two or three years ago, this committee received a recommendation from me with respect to bringing together the real costs of a department. You have an example of that in the public accounts before you. For example, the Treasury has an expenditure of \$761,000 for postage in connection with family allowance cheques. Obviously that sort of expenditure should be reflected in the cost of the department having to do with children's allowances.

The post office, in its annual report to parliament, states that the cost to the post office for carrying franked mail for government departments amounted to \$4,000,000 last year, and in addition there were other services which the post office rendered to departments, amounting to \$325,000, for which they received nothing in return.

I believe you should try to bring under each departmental heading the true costs of operating that department to a degree that is practical. I would not go to the extent of building up a bookkeeping system which went beyond its usefulness. I think it would be better to present a general rather than a particular concept. I think you would thereby accomplish your aim.

Q. With respect to receipts by different departments, for example money received by the Department of Mines and Resources, for maps which they sell; or money received by the National Film Board for rentals of film; what about those receipts? They are not shown. In the case of the film board I believe they use for their own purposes the money which comes in by way of receipts and it is not turned over to the consolidated revenue account. There might be other departments as well which follow the same practice. So, you see, we do not get a true picture. I feel that the receipts of all these departments should be shown. What are your views on that question, Mr. Sellar, and also what are your views in respect to amounts being spent by a department out of such funds?—A. I may be wrong, but I believe you are mistaken, Mr. Fraser, in regard to the National Film Board. They do have to surrender their receipts now. Possibly you were thinking of the war years, but now they have to surrender everything.