Mr. CROLL: Might I say this—if I understand what you have been saying correctly, and if I am wrong you can correct me—that apparently this is what happens: the deputy minister has a problem and he calls up someone in your department who gives him a verbal opinion; he does not like it and he says, just to be sure of his position, that he is going to take the matter up with the Deputy Minister of Justice. He goes to the Deputy Minister of Justice and he gets an opinion, and then it comes to your notice and perhaps you do not agree with that opinion. However, he has the opinion and he has that advantage over you. Then you go to the Justice Department and you say: well you did not have all the facts before you when you gave that decision—but that doesn't help you because it has already been given—but what you have in mind is that before a matter is submitted to the Department of Justice both sides of the story shall be on record; isn't that it?

The WITNESS: You are using the personal pronoun there, and if you don't mind I would like to avoid that.

Mr. CROLL: Well, no, I don't mind.

The WITNESS: What I meant was that the Deputy Minister of Justice should have every angle of the case before him and all the facts, so that when he deals with it, he will not be dealing with just one side of the issue. That is what I meant.

Mr. NICHOLSON: Mr. Chairman, we seem to be agreed on this, why don't we make a recommendation?

The CHAIRMAN: Might I say, Mr. Nicholson, that at the moment we are studying the contents of this brief rather than dealing with recommendations. Of course, we have the right to make the recommendation, but I suggest that in the usual way that should be reserved to a later stage of our proceedings. We have just started on this memorandum, and are discussing it section by section, and I think we should confine our activities at this stage to the completion of that study.

Mr. NICHOLSON: Are not the committee agreed that we should make a recommendation at this time?

The CHAIRMAN: No, not at this stage.

Mr. NICHOLSON: Well, Mr. Chairman, the paragraph which is now before us does make mention of the fact that \$10,670,000 was not used; it also makes reference to supplementary estimates. Now, isn't that what happens every year? What is the explanation of the fact that so many departments ask for money which they do not use?

The WITNESS: I understand the supplementary estimates were brought down in the House this week. Naturally, my staff in the several departments will be giving them just the same attention as they do any other votes. We carry on what is known as a continuous audit. Now, when it comes to an explanation of these items, I cannot give you any explanation because I have nothing to do with the preparation of estimates.

Mr. CROLL: You did give an explanation in the report here, you say why.

Mr. FLEMING: May I ask, Mr. Chairman, if he follows through on the receipt of the money appropriated before the end of the year for certain specific services that are not actually rendered before the end of the year or not actually performed until later on, and he includes such items in his report?

The CHAIRMAN: Let us not switch to the report yet.

Mr. FLEMING: This is with reference to the item we have before us; the payments are made before the services are performed. My first question is: does the auditor-general follow through, we will say in the accounts of the following year, to ascertain if the services were performed for which the payment was charged in the year ending the previous March 31st?