

Therefore, what I was suggesting with regard to Mr. Fleming's thought was that you take the actual expenditures for a completed year. The last completed year would give you something to go on. Every minister will have, in his estimate book, his known expenditures up to date, when his estimates are being considered; and you can get that figure from him without any trouble. Therefore, you are pretty well covered even if you are a year old.

With regard to the calendar year, the problem is one mainly of the convenience of the House of Commons. If you made use of the calendar year, you would have to come here every fall to consider estimates and to vote supply before Christmas. That is the only reason.

If your fiscal year ran out on December 31, then you would have no money appropriated for January or February until you got down to it. You need supply to carry on to the first of January.

Up to 1907 the fiscal year of Canada was June 30. But you changed then to March 31. You put through your interim supply this week.

By Mr. Benidickson:

Q. Could we not do that when we leave?—A. No, because you would not have the estimates.

By Mr. Cruickshank:

Q. Why could we not vote? I do not mean for the construction, let us say, of a \$12,000,000 bridge across the Bay of Fundy, but rather for normal interim supply, before we leave?—A. I find myself venturing into politics now when I give you my answer. I am not a politician. The opposition has always regarded the grant of interim supply as an opportunity to raise objections and complaints about the King and the government of the day. Therefore, over the years, my experience has been that the opposition has never been willing to grant interim supply for a period longer than two months. I well remember, in 1926, we had great difficulty in getting interim supply for as long as 30 days. You see, it is a political question. It is also a constitutional and a parliamentary question.

Mr. NICHOLSON: A question was raised earlier regarding a possible recommendation by Mr. Sellar on the subject of grouping; whether he would care to make any recommendation regarding grouping in respect to the Department of Agriculture.

The CHAIRMAN: I am sorry, Mr. Nicholson. We must abide by our rules. We cannot go into recommendations concerning any definite department at this time.

By Mr. Nicholson:

Q. Oh, Mr. Chairman, I was referring to a suggestion made by Mr. Sellar as to how the grouping, in his report, might be carried out in practice.—A. I would not like to say definitely anything about this item or that item, without giving it a little further study. But when I was drafting this particular paragraph it so happened that one of the deputy ministers of transport came into my office. I said to him, "I am going to use you as an example, in a memorandum for the Public Accounts Committee, if I should be called before that committee." I said, "You have got 71 votes, and I think you have got too many. In my opinion not more than 22 votes are needed for the Department of Transport." He said, "My figure was a little less. I would have suggested 20 votes." You see, both our thoughts were that the Department of Transport, which has about 70 odd votes today, could have accomplished the same thing with a matter of 20 to 25 votes.