Mr. WARREN: Because is was too small. The Public Works Department sent men in to make a survey and they found they could not get sufficient land around the public building to do the work and naturally that vote lapsed. The amount was \$25,000, a part of this \$10,000,000. This year came around and the vote was \$100,000 to buy property on which to build a new building. The original \$25,000 is part of the \$10,000,000. How could the situation be avoided? The department did not know property around that building would not be available. The result was they proposed to build a new building and sell the present property to the municipality for municipal offices.

I suppose there are thousands of those situations which arise across Canada in different departments, public works and other departments. Does that not explain why the \$10,000,000 was not expended?

The CHAIRMAN: Mr. Sellar will answer the question.

Mr. BEAUDRY: May I ask Mr. Fleming a question in order that I may understand him. Mr. Fleming, your point is in dealing with the 1950 estimates before the House, from the period March 31, 1949 to March 31, 1950, you would like to see against the various items the actual expenditure up to December 31, 1948? Is that the point you are trying to make?

Mr. FLEMING: I would like to have the actual expenditure for the fiscal year ending March 31, 1949. I think it is our duty and the duty of the House in reviewing the estimates for the fiscal year 1949-50 to insist on that information before passing an item. We are up against the physical difficulty of printing the estimates because the book is printed before the end of the fiscal year, March 31, 1949. I suggest in those cases it might be practical to give the actual expenditure up to the date of the printing of the estimates, which date might be December 31st and along with the figure on expenditures there could be given the figure for the estimated expenditure during the balance of the fiscal year. I would like to have Mr. Sellar comment on that suggestion because it is something about which he has made a specific recommendation. Mr. Sellar's recommendation, if read literally, would only give the actual expenditure for the fiscal year ended March 31, 1948, having regard to the time of the year we now review the estimates.

Mr. CRUICKSHANK: May I follow that up? It is not clear to me how you can give the actual expenditure to the end of March when we bring down the estimates before that time, as we do now. Would it not be a simpler matter to bring down figures for the calendar year? Our estimates come in about the 15th of March.

Mr. SINCLAIR: The use of the calendar year might be a good idea.

Mr. CRUICKSHANK: How can you say what the actual expenditures to March 31st will be when the estimates are brought down on the 14th of March? Would it not be better to use the calendar year?

The WITNESS: There are two questions and if I may, sir, I will answer Mr. Fleming first.

There is a point in the fact that you would like to have your expenditures as close as possible to the estimates you are considering. On the other hand, sir, bear this in mind. As a rule there is no material difference in the operating charges of administrative services from year to year. They are fairly consistent unless you have new services or, by reason of new legislation, you have added to those services. I am speaking now of the routine departments.

Reference was made a moment ago to the building at Pembroke. That situation is an entirely different thing. That is not a further amount which is required but it is a different vote and it would not come within this suggeston.