

*By Mr. Cleaver:*

Q. Perhaps I could put Mr. Richard's question in a more palatable form to the witness. Mr. Sellar has given the problem to us. I wonder if he would mind putting on the record now just what he would recommend be done to meet the problem?—A. What I will suggest, sir, is this, that this committee do not go definitely on the record recommending anything, because you are going into the administrative side. But I do think this, that you could go as far as to indicate that you think that on the two types of cases I have brought to your notice it might be prudent to have departments follow the practice of submitting to the Minister of Finance their proposed submissions to the Department of Justice in order that the Minister of Finance could make certain that everything is covered thereby.

Q. You have said their proposed submissions?—Yes.

Q. Would you indicate the types of submissions to which you refer?—A. They would just write a letter.

Q. The types of problems?—A. I am talking of purely those of a financial administrative character within the framework of government administration—not affecting private individuals.

Q. That was the indication I wanted.

*By Mr. Fleming:*

Q. In connection with this matter of getting accounting advice before questions are submitted to the law officers may I ask Mr. Sellar if the Auditor General is ever consulted by any department of the government with reference to problems of that nature which have accounting aspects to them, before the matter goes to Justice?—A. We are consulted every day, sir, mainly to shut us off so that we will not criticize afterwards—get us committed in advance; but they do consult us, and sometimes they follow our advice without going to Justice. Sometimes they go to Justice and Justice produces a very interesting and valuable contribution to the problem; so the relationship with the department is good. The departments are keeping their accounts well and I think on the whole are trying to obey the rules.

Q. You have no objection to being consulted by departments?—A. It happens every hour of the day. My officers are being asked questions and I am being asked questions.

Q. With regard to this matter of trying to bring accounting science to bear on matters which otherwise would be treated as legal problems, it strikes me and I put this forward that the Auditor General is rather a person to go to with problems of this kind than the Minister of Finance? Now, does not that mean that you are burdening the Deputy Minister of Finance with a great many problems—pardon me, I mean the Deputy Minister of Justice. Now, is not the recommendation that the problems having to do with accounting be referred to the Minister of Finance likely to have the same effect on the matter? If these problems are problems that admit of or are likely to be assisted by advice of an accounting nature would not the Minister of Finance be more likely to be able to help?—A. Sir, the answer to that question is this, that all kinds of expenditure accounts are kept by the Comptroller of the Treasury who is an officer of the Minister of Finance; therefore, if a department is going to Justice against a decision of the Comptroller of the Treasury the Minister of Finance by having notice of it can ask the Comptroller what his side of the case is and make sure that there is a full statement so that Justice has all the facts before it. That is the crux of it. Now then, so far as committing myself is concerned, I have a dislike to committing myself in advance. My duty is to report to the House of Commons my opinions each year. If I agree to something that literally ties my hands and the hands of my staff, with the result