

Technical Surveys, \$1,350,000, the administrative building for Mines and Technical Surveys, \$1,200,000, and the new public works building, \$1,200,000; completing the trade and commerce building, \$1,200,000; and the building to house the national gallery, \$1,100,000. Those are the big buildings.

The CHAIRMAN: Are there any other questions?

Mr. DRYSDALE: In respect of the Department of Public Works, are you satisfied with how the accounts are being maintained, or do you have any recommendations by which they could be made more efficient.

Mr. SELLAR: No, sir. There is a good system of control in the accounts of public works. We have no objections.

Mr. DRYSDALE: Just for my own personal information, in respect of the matter of changes in procedure, is any effect given to any of your recommendations? For instance, I understand it is originally the treasury board which sets out the accounting procedure and that you, as auditor, I assume, have to take the systems as they are. Do you make recommendations in the field and, if so, are they generally accepted?

Mr. SELLAR: Technically, you are right when you say the treasury board. Actually, treasury board does not do anything about it. It is left to the comptroller of the treasury to do, and he devises the system. I cannot criticize that system because I was the first comptroller of the treasury and I put it in. I think it is a good system. It has been improved since. When we find weaknesses we take it up with the comptroller of the treasury and with the department. Their co-operation is excellent. Where we convince them they are wrong they immediately make changes. Sometimes they convince us we are wrong and we shut up our mouths.

Mr. DRYSDALE: Effectively then, as far as the other departments are concerned, you will not have any recommendations as to suggestions in respect of the accounting system at all?

Mr. SELLAR: No, sir. The only accounts about which I worry are our records in connection with stores. I am far from satisfied that we have a comprehensive control of stores.

Mr. DRYSDALE: Could you draw it to the attention of the committee when you come to particular departments with reference to that?

Mr. SELLAR: No, sir. I am speaking in principle, not particulars.

Mr. DRYSDALE: That would hit almost every department?

Mr. SELLAR: Every department, including my own little department.

Mr. LAMBERT: How much of the work in this list of public buildings in Ottawa is under the direct control of public works where they have done the engineering and architectural work?

Mr. SELLAR: I would have to obtain the particulars on that. Quite often they have an outside architect on the 5 per cent basis. You would like a list of this?

Mr. LAMBERT: Yes. Further, in determining costs of these buildings and the cost of the services of engineering and technical staff of the various government departments, are the costs of their services actually determined or is it merely the out-of-pocket salaries?

Mr. SELLAR: Generally they get 5 per cent of the contract price.

Mr. LAMBERT: No; I am speaking of cases where the technical services are provided by the department itself.

Mr. SELLAR: They would be shown, not as a charge to the construction but to a departmental vote.