

street. They have taken these gentlemen to do the work and I do not think any of them have made any money out of it. I am not criticizing them in any way. I am illustrating that there are solutions that could be worked out fairly with the judges and others.

Q. The fact remains that if they were going to lose money by performing an additional public service, they having reached the age of retirement, the public service would likely be deprived of their services?—A. The alternative is that as it is today they are getting more than they got on those particular days when they were judges.

Q. Let me ask you this question: was it Judge Carroll of Quebec who was acting as lieutenant governor who was refused payment at the time he was acting as lieutenant governor? I assume that was your decision?—A. No.

Q. Under those circumstances he did have recourse to the courts, and whoever made the decision in the government the courts found otherwise. Now, that was a legal interpretation, and your suggestion is that under such circumstances we leave it with the administration officers as in done at this time?—A. No, leave it with the Minister of Finance.

Q. Yes, leave it with the Minister of Finance who makes these decisions.—A. I think we have bogged down our Department of Justice with too many matters that are really outside their field.

Mr. SINCLAIR: Your remarks have special reference to financial matters?

The WITNESS: Purely financial.

Mr. MUTCH: That might explain why the Department of Justice gives us so many completely contrary rulings.

By Mr. Bradette:

Q. I was going to ask this question for information. I see these words in paragraph 1:

An illustration is the point in paragraphs 62 and 91. In both, the question really is whether a strict legal interpretation should be applied to problems which are really of accounting and financial nature.

Sometimes it is awfully hard to divorce things of a financial nature from points of law; we are bound to have some running on parallel lines, and you must rely on law for the application of some of these agencies. What is the reason for that paragraph? You seem to think the Department of Justice should have no jurisdiction over those two departments, or those two individuals?—A. No. Let us take 91. I read the Justice opinion into my text. Now, in that case it was purely an internal accounting matter whether \$5,000,000 should be recorded as revenue, as an account by way of interest, or whether the \$5,000,000 should be shown as part of the profits of operating the Foreign Exchange Control Board. No individual was concerned whatsoever. It was purely a bookkeeping matter within the public accounts.

By Mr. Mutch:

Q: Does not that hinge on the interpretation of (a) the law, or (b) an order in council, and that interpretation must, in the first instance, be a legal interpretation, must it not? Or, in this case an order in council, say, and is it not true that only the law officers of the Crown can indicate what is the intent of legislation, whether it be in the form of a statute or an order in council? A. In this particular case I am willing to agree with the law; but the Department of Justice relies on giving an interpretation of the word "advances" and the word "advances" to an accountant means a very simple thing. We understand that. But to the law officers, apparently, it means something different.

Q. It means something different in each specific case they deal with. I would not quarrel with that.