

is not the best place to decide a question which involves financial or accounting matters. In my first paragraph I referred to paragraph 62 of my report. Briefly, the facts are as follows: Judges' Act provides for pensions to be paid to judges at the rate of two-thirds of their salary. It also provides that if retired judges take positions in the public service, while on pension, then their pension should be reduced. The Wartime Prices and Trade Board used some retired judges, chiefly in connection with rental boards, and they paid them \$15 a day for their services plus an allowance for expenses. The question was put to the Deputy Minister of Justice, whether that was salary. The Deputy Minister of Justice ruled that it was salary, but the nature of the payment, the method of compensation on a daily basis made it very difficult for him to reconcile it with the section of the Judges' Act applicable, and he said he could not see how it could be done. But we, on the accounting side, could have seen how it could be done.

Q. I take it that you would not have raised this point at all if an instance had not arisen where you believe that Justice gave an opinion different to what it should have been if all the facts had been properly presented to Justice, or if some department had recited to you an opinion from Justice which you believed was not a correct opinion.—A. I would not put it that way, Mr. Cleaver. I know that the Department of Justice is very careful in its opinions. I think the Department of Justice is being treated unfairly by not being given the full story.

Q. Do I understand your recommendation to be that before any department asks for the opinion of Justice, the Treasury Board should have an opportunity of going over the facts and of making additions or corrections to those facts on which Justice is to give an opinion?—A. I would not say the Treasury Board, sir. That would slow up the procedure. Moreover, the Treasury Board is on the plane of ministers. The Treasury Board is composed of ministers. Actually, you would accomplish the same thing by saying that the Minister of Finance should review it.

By Mr. Croll:

Q. He should review the facts in that decision.—A. He should review the facts that go to the Deputy Minister of Justice.

Q. I did not gather that that would satisfy you, because a moment ago in an answer to a question you said that despite the decision made with respect to a rental judge—you used that as an example—the opinion given by the Deputy Minister of Justice—you could have shown him how the decision might have been otherwise. Are you not giving an interpretation of accounting rather than the legal effect?—A. I am sorry that I did not explain myself properly. What I was getting at was this: if that had to go to the Minister of Finance before, he would possibly say—I am saying "possibly" because he might not—"Here, this is not a point of law at all, this is accounting; you are not going to go to Justice, you will proceed on a certain basis and I will take the responsibility for your going that way."

By Mr. Mutch:

Q. In the case of a decision like that the rental judge who is himself being affected by this would probably contrive to make it a matter of legal interpretation since he would, presumably, suffer from that decision, and you probably would not avoid litigation either in the form of an appeal or actually in the courts if you so interpreted it?—A. I used the case of the judges because I have it in the report. The practical situation is this: it is almost impossible to get men to take those positions and certainly a retired judge has got a better mind for dealing with those situations than a person who is just picked off the