

it in committee. However, if you have an amount less than the amount stipulated under the Financial Administration Act—and this is not necessarily the case—the details are not available, the only way in which the House can exercise its financial control over the government is for you to call attention to it and refer to it in your report, Mr. Henderson.

Mr. HENDERSON: There is information furnished in the public accounts on this. I think Mr. Long is looking for the reference.

The CHAIRMAN: While Mr. Long is looking for the reference may I point out we have two chartered accountants on our Committee, I think, Mr. Leblanc and Mr. Ballard. This is very interesting for you people, I am sure.

Mr. HENDERSON: May I point out to Mr. Ballard and to Mr. Leblanc that there are no accounts receivable ledgers, as such, here. You are dealing with files. Therefore, the absence of these is another subject we will come to in the report. It is something which has always disturbed me because it leaves an area, in which accounts can be tampered with. We are dealing here essentially with files, so it underscores, as I see it, the importance of closing up every avenue of internal control.

Mr. LONG: The Financial Administration Act requires that accounts deleted be reported by department. This particular account does show up because it was the only one for the Department of Finance that was deleted by authority of the Governor in Council. On the other hand, there were 189 accounts deleted under ministerial authority, amounting to \$6,000. There would be no indication here that there was anything peculiar about this or about any individual account.

The CHAIRMAN: If there had been more than one in that Department, it would not have shown up?

Mr. LONG: No, you would not have seen the individual amount.

Mr. CAMERON (*High Park*): I do not want to make a case about it. I agree with Mr. Baldwin in the idea of a certificate and I understand that the Auditor General agrees with that, in principle, but it seems to me that you have a conflict between the Auditor General and the executive order here. Someone might properly say to Mr. Henderson: "You are trespassing on a field that you have no authority to trespass upon because, by executive order, this has been wiped out and you should not be going into it." It appears to me that if you adopt a certificate, then the certificate should contain some synopsis of the evidence on which the executive order, pursuant to section 23 (1) was made so that the Auditor, in investigating, can say: "I have checked the certificate—the basis on which it is made—and I found it to be in order". If he finds there is something that goes beyond what, he thinks should have been done, then he can make his comments on the report. Perhaps I am wrong in my summing up of the situation but that is the way it appears to me.

Mr. HENDERSON: I would express the hope, if I may Mr. Chairman, after listening to Mr. Cameron's question, that the Committee would share our view that in no case should a debt due to the Crown be recommended to the Treasury Board and to the Governor in Council for deletion unless the person is aware of the debt and every effort has been made to collect it.