

Supply—Citizenship and Immigration

in the more recent history related to this subject. There was a great deal to be done in this country in the fiscal year 1926-27, and a great issue raised in the House of Commons, a great issue made in the election campaign in the summer of 1926, because the government of that day had been compelled to have recourse to governor general's warrants in order to meet the expenses of government, to pay the salaries of civil servants and the other necessities of government. Now, what happened? Well, again the government of that time was obliged to resort to governor general's warrants. Parliament had been dissolved. They did make use of these warrants, and the use of the governor general's warrants in 1926 did not end with the defeat of the Meighen government. The use of this method went blithely forward, if you please, under the Mackenzie King government, and numerous governor general's warrants were issued by that government for several months after they came into office.

Let me come now to 1940. Another Liberal regime, in the fiscal year 1939-40, the King government, authorized six warrants to supplement appropriations made by parliament for the public service in the fiscal year 1939-40. Not only did they make use of them, but they made improper use of them. The use was so improper that the Auditor General of this country was forced, in his report, to comment on the impropriety of the use made of them by the Mackenzie King government. These were appropriations, sir, in the year 1939-40 and in the year 1940-41. The Auditor General criticized the government because the expenditures made pursuant to these governor general's warrants should have been charged to the fiscal year in which they were authorized, namely the fiscal year 1940-41. The King government had charged them to the fiscal year 1939-40.

There are many, many examples of the use of these governor general's warrants. You will be interested, sir, in a comment made in some of these cases where governor general's warrants were used. It will interest hon. members, I think, to know that in the year 1926-27 the Auditor General, in his report, drew attention not only to the fact that these warrants had been used, but also, sir,—this is a point the hon. member for Winnipeg North Centre has completely blurred in his statement today—he had this to say:

Immediately after the assembling of parliament a supply bill was passed for the balance of the main estimates for 1926-27, after deducting the amounts previously voted as interim supply and the amounts granted by the governor general's warrants. This supply bill was assented to on December 15, 1926.

Mr. Chairman, the Auditor General of this country, a very highly respected and competent officer of this parliament, drew attention to the fact that when the supply bill was introduced after this period the amount of the governor general's warrants was deducted from the amount of the appropriation sought by a vote from parliament. This was the proper course. The hon. member for Winnipeg North Centre has made broad assertions here to the effect that the course that ought to have been followed was that the government should have brought this matter forward and asked for a re-appropriation of these various sums.

Mr. Knowles (Winnipeg North Centre): A parliamentary appropriation.

Mr. Fleming: There is a difference between the view expressed by the Auditor General of this country as to the proper course in this matter in 1926, and the view expressed by the hon. member for Winnipeg North Centre. Perhaps he will forgive me if I prefer to accept the view of the Auditor General of Canada.

I have a few brief observations to make in conclusion, Mr. Chairman. Hon. members opposite, the hon. member for Winnipeg North Centre and the Leader of the Opposition, evidently have not duly considered the provisions of section 28 of the Financial Administration Act. Subsection (1) contains this provision:

—where any other matter arises when parliament is not in session in respect of which an expenditure not foreseen or provided for by parliament is urgently required for the public good, the governor in council, upon the report of the minister that there is no appropriation for the expenditure, and the report of the appropriate minister that the expenditure is urgently required, may order a special warrant to be prepared to be signed by the Governor General authorizing the payment of the amount estimated to be required for such expenditure.

Now, Mr. Chairman, what is the effect of a governor general's warrant issued under those provisions that I have just read? This is laid down in subsection (2):

A special warrant issued pursuant to this section shall for the purposes of this act be deemed to be an appropriation for the fiscal year in which the warrant is issued.

There is no word said there that a warrant is tentative; no word said that it lasts only until it has been ratified and approved by parliament; no word said there that this is not an appropriation and is only temporarily voted. No, Mr. Chairman, the language of the statute enacted by this sovereign parliament of Canada is that a special warrant issued under the provisions of subsection 1 is to be taken as an appropriation for the fiscal year. It is crystal clear that when that