

mittee for use in determining the votes required under the proposed revised form of Estimates beginning 1970-71:

(1) In the revised Estimates, the proposed spending under a program is to be set forth under the three basic headings of

- (a) Administration, Operations and Maintenance (or operating costs);
- (b) Construction and Acquisition (or capital costs); and
- (c) Grants, Contributions and Subsidies,

so this information will be available to the members of the House in the same manner as seen in the example submitted to the Committee of the proposed form of estimates given for the Department of Indian Affairs and Northern Development regardless of whether there is to be one, two or three votes.

(2) Each department, agency or legal entity shall require one or more votes as the case may be.

(3) In all cases where agencies or Crown corporations are incurring a deficit or related deficits which must be covered by an appropriation, these will be the subject of a separate vote.

(4) The special circumstances surrounding any particular expenditure, e.g. Contingencies, Treasury Board Vote 5, be made the subject of a separate vote.

(5) As capital investment today can well mean increased Administrative cost tomorrow, spending proposals involving more than \$5 million in total for Construction and Acquisition within a departmental program shall always be the subject of a separate vote.

(6) Grants, Contributions and Subsidies being of a special nature, therefore requiring a different type of consideration, will be the subject of a separate vote when the total within a departmental program exceeds \$5 million.

It would be incumbent on the Auditor General to note the manner in which these criteria have been applied and to advise the House thereon in his next appropriate report.

Your Committee further recommends that, in addition to the criteria enunciated above,

- (a) explanatory notes accompany the votes to indicate the percentage increase in staff and the justification therefor;
- (b) the original cost estimate be provided wherever an increase occurs in construction programs.

The proposed new form of Estimates differs substantially from the current form and your Committee recommends that Treasury Board make available adequate explanations to all Members of Parliament on the background and details of this new procedure of presenting the Estimates.

Following extensive study of various methods of presenting the new form of Estimates and the production costs relating thereto, your Committee is of the opinion that the Estimates should take the form of a bilingual text available in bound books.

Recognizing the strides already taken towards the improvement of the Committee system, your Committee wishes to recommend that the officials of the House continue their efforts with particular emphasis given to the availability of the printed Minutes of Proceedings and Evidence. It is desirable that they be available in both languages on the day following a Committee meeting such as is done with Hansard.