is an anomalous situation that most of the money has been spent before Parliament has approved the expenditures themselves.

The procedure that has been described in this report is consistent with the pattern that has been followed for some years.

It is familiar to all members of Parliament and need not have been set out in this report, were it not for the fact that in recent years criticisms have been voiced that seem to warrant examination.

Then, reading on from paragraph 11:

It is far from satisfactory to have so long a period of time elapse before the final vote of supply by Parliament and to have so much money spent before the estimates have been approved. Having in mind the increasing multiplicity and magnitude of parliamentary duties, it would be desirable to bring about an earlier disposition of the estimates and the consequent bill or bills of supply. In this connection it is noteworthy that in the United Kingdom 26 days before August 5th of each session are given for the consideration of the annual estimates on supply. Therefore, there is a limit on the debate and a deadline for the final passing of supply.

12. The consideration of the estimates has traditionally provided an opportunity for debate, not confined to the items of expenditure, but also on grievances, within relevant limits, against the executive government. Indeed, at times this aspect of the debate may completely overshadow consideration of the financial items themselves.

13. The Senate as an integral part of Parliament has to debate and vote upon supply bills before they are passed. Traditionally, it has exercised both the above-described functions when dealing with supply bills, namely, scrutinizing expenditures and airing any grievances which honourable senators may have against the executive government. Depending on circumstances, therefore, a debate could take two or three days, or no longer than one day.

14. In so far as the financial aspect of supply bills is concerned, so long as the estimates are referred to the Finance Committee at each session, an opportunity is provided for the examination and scrutiny of expenditures. As to the other aspect, the airing of grievances, the rules of the Senate do provide other opportunities for members to raise such questions. Nevertheless, it is desirable to preserve

and protect our rights in this respect in the debate on supply bills. Unfortunately, it has happened on a number of occasions over the past ten years that the Senate has been faced with an indirect form of closure forced upon it by the pressure of events and primarily caused by the insufficiency of time between the date a supply bill reaches the Senate and the deadline by which the Government's legislative authority to spend would be exhausted.

15. Your committee calls attention to this situation in the hope that ways and means may be found to bring about an earlier and speedier disposition of the estimates and of the Supply Act or Acts based thereon, and to express its willingness to deal with such estimates with promptness and dispatch to meet any earlier deadline that Parliament may wish to prescribe.

So far the committee's report deals with the preparation, and form of, and the procedure in connection with, the estimates, and the comments that the committee has to make thereto. We then come to the sections dealing with the report of the Glassco Commission. At the foot of page 4 the report includes what the Glassco Commission says, and which epitomizes their approach to the estimates.

The conclusion is inescapable that the present procedures in developing and reviewing the estimates are wasteful and inefficient. The form of the estimates does not permit intelligent criticism and, in placing the major emphasis on the nature of expenditure rather than on its real purpose, the matters coming under senior review are the less important details of administrative judgment. Any valid assessment of performance by departmental management is excluded and it is virtually impossible to form any objective judgment from the estimates as to the desirability of continuing, modifying or enlarging specific programs in the public interest.

The report then continues:

Your committee concurs in general with this analysis.

The report then proceeds to deal with certain specific recommendations of the Glassco Commission, and it reads:

(a) That the number of votes be reduced and all cost elements of individual programs be consolidated within the same vote.

ties for members to raise such questions. Our comment there shows that in 1961-Nevertheless, it is desirable to preserve 62 there were 495 votes in our estimates,