

*Appropriation Act No. 8*

view, and I for one do not accept his view. He says:

—in my view, to supplement the moneys already voted by parliament for the purpose of paying salaries to employees of these departments in this fiscal year by the moneys provided by the Appropriation Acts referred to for item 15 of the main estimates of the Department of Finance relating to contingencies and providing authority, subject to the approval of the Treasury Board, to supplement other votes. This item permits the supplementing of votes or items in respect of which funds have been appropriated, in whole or in part.

I could not disagree with any man's opinion more than I disagree with this opinion of the acting deputy attorney general, and he is not the first deputy attorney general with whom I have disagreed. Not in every case was I wrong, in my disagreements and I am not wrong in my disagreement now.

These moneys on interim supply have been voted for stated and specific purposes, as clause 3 of the bills shows, and should be devoted to those purposes. If there are unexpended balances then we have been asked in parliament to pass more interim supply than was necessary because interim supply is passed month by month, or two months at a time, or three months at a time in order that the government may have funds to carry on the work it has to do and pay the salaries and wages of the civil servants during the stated period of time.

Interim supply is not supposed to cover periods in the future that will cause unexpended balances to accumulate in the government's accounts or in the operating expense account books. Therefore, unexpended balances that are available do indicate that parliament was asked to vote more interim supply than was required for the period of time mentioned in the supply bills that we have passed.

There are two interesting comments on this situation which I wish to quote, although I wish to speak for only half an hour. There is an intriguing comment by the minister of national revenue, as recorded at page 9861 of *Hansard* for Monday, November 14, where he was reported as saying:

No money was spent that was not voted by parliament.

That, in my opinion, is not enough. It was voted by parliament all right, but for what purpose? Were we asked to vote money for this, and then the cabinet spent the money on that? True enough, the whole money has been

[Mr. Cowan.]

appropriated by parliament, but direction was given as to how it should be spent.

Now in *Time* magazine—

**Mr. Benson:** Would the hon. member permit a question?

**Mr. Cowan:** —for November 18—

**The Deputy Chairman:** Would the hon. member permit a question from the minister of national revenue?

**Mr. Cowan:** Is this a question of privilege?

**Mr. Benson:** No, just a question.

**Mr. Cowan:** Well, wait until my time is up, sir. The current issue of *Time* magazine deals with this. That is a great Canadian publication. We have an act of parliament to prove it, but I have been in the business for 40 years and I do not accept that, either. On the opening page of its Canadian section it refers to an examination of the \$8 billion accounts to see how much "previously authorized money remained unspent". *Time* magazine states that "at 3 p.m. on Thursday a computer gave the surprising answer: \$50 million was left."

• (4:40 p.m.)

That \$50 million was covered by clause 3 in each of those interim supply bills that this parliament had passed. The interim supply debate should either have been continued on a 24 hour basis or we should have had closure, but we should never have taken moneys out of the contingency fund of the Department of Finance to pay salaries of any of the departments which had not yet had their supply granted by this parliament. In December of 1962 we were discussing interim supply as we have discussed interim supply now. I should like to read you the opinion of the hon. member for Algoma East. I never was prouder of a leader in my life than I was of him at that time in opposition. He said, as reported in *Hansard*, page 2834, for December 19, 1962:

It is a traditional and fundamental right of parliament to vote taxes before they are collected and to approve expenditures before they are made. When these rights are ignored, when they are violated, parliament itself is being violated and we are taking a step toward its destruction. No matter how wide a circulation we give and no matter in what form, to the bill of rights, and no matter how much we may talk about Magna Carta and the bill of rights, no matter how emotionally we may wrap ourselves up in parliamentary or national flags, both these rights I have mentioned are being deliberately and systematically violated by the present government.