

end? The public accounts comprise a large volume that sells to the public for \$13.50—it is a mammoth work. If all possible details were presented in the first instance, at the beginning of the year, then when the money had been spent and the operations carried out, it might be possible to have a considerably simpler form of report than is the case today. Actually, I understand this is under consideration by the Public Accounts Committee in the other place and by the Treasury Board, and I would like to think that some of the vast quantity of work might be reduced by giving the complete detail at the beginning or at the end of the year, but not necessarily at both ends.

**Hon. Mr. Brooks:** May I ask the honourable senator whether the Glassco Commission made any recommendation in connection with this problem?

**Hon. Mr. Molson:** I do not think it did on this particular point.

I suggest it is well worth while reading the proceedings of the Finance Committee meetings, for the reasons I mentioned earlier. The method and the basis of preparation of the estimates become quite clear, as set out by the witnesses who appeared before the committee. Those witnesses were all very competent. I was most impressed, as I know all members of the committee were, by the intelligence, integrity and vital interest those senior civil servants bring to bear on the financial problems of this country. I was also impressed with the fact we are extraordinarily fortunate in Canada in the calibre of the public servants we attract to those senior offices in the civil service.

**Hon. Senators:** Hear, hear.

**Hon. Mr. Molson:** I would just like to say that in retrospect, looking at the work of this committee, and as outlined in Senator Leonard's report, it is apparent that changes were occurring to some extent before the Glassco Commission, but perhaps not enough. Since the Glassco Commission the recommendations have either been implemented or are being seriously and thoroughly studied. So one can say that progress has been and is continuing to be made. I think there is every hope there will be continuous improvement in the form of the presentation of the estimates.

In conclusion I would like to say one further word. The Senate owes a considerable debt of gratitude to the Chairman of the Finance Committee. He handled the program of sittings and the evidence before that committee in an absolutely exemplary way. I for one found it not only a pleasure but an honour to serve with Senator Leonard, and on behalf of the

Senate I would like to thank him for the work he did on the committee.

**Hon. Senators:** Hear, hear.

**Hon. G. Percival Burchill:** Honourable senators, may I add a word to what Senator Molson has said.

Having served on the Finance Committee ever since I had the honour of becoming a member of this chamber, I want to say that I believe it is a most important committee, that it does a tremendous amount of good work, and that it should be given more priority among our committees.

I remember the pleasure I experienced, and the mass of information I acquired, when I sat on the committee under the chairmanship of Senator Crerar. On that occasion we went into the estimates. We did an entirely different type of work from that which has been done this year, and I as a member of this branch of Parliament obtained a tremendous amount of information. Senator Lambert was associated with Senator Crerar in drafting the report and the general work of the committee, and they performed a monumental task.

I join with Senator Molson in what he has said about the present chairman of the committee. Senator Leonard has done an outstanding job.

I should also like to pay tribute to the senior civil servants who appeared before the committee, all of whom impressed us very much. I do not know what Senator Leonard's experience has been, but in the past the various chairmen of the Finance Committee have had some difficulty at times in getting these gentlemen to appear before the committee, not because of any reluctance on the part of the individuals concerned but because they were so busy carrying out duties for their ministers and for their departments. It was difficult to pry them loose and to get them to appear before the committee. Because of this difficulty our committee did not meet as frequently as we would have wished. But whenever they did appear it was a wonderful experience and we appreciated very much the information they gave us.

The suggestion has been made that in another year another phase of the work might be dealt with, that is, an examination of crown corporations. This is all to the good. We might also consider the advisability of investigating what I call the overlapping as between federal and provincial expenditure. In a number of areas such as agriculture, fisheries and others, where funds are provided by the federal authority, we find the provinces are also operating. There is a tremendous amount of duplication. Such situations have grown up over the years. In the earlier days the federal Government operated in certain