

have against the Executive. Depending on circumstances, therefore, a debate could take two or three days, or no longer than one day.

14. Insofar 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 despatch to meet any earlier deadline that Parliament may wish to prescribe.

16. In carrying out the reference to it this year, your Committee did not examine in detail the estimates of any particular department, but it did consider the estimates in general, and questions as to various aspects of a number of departments were put to the witnesses before us. The Committee did devote considerable time to the procedures, forms and substance of the Estimates and in particular made a study of the recommendations of the Glassco Report to which we have referred. These recommendations were designed to bring about greater economy and efficiency in the financial management of the government. They have all been under intense study by the Government and its officials; some have been accepted and are being implemented, and others are in the process of being put into force. Four outside management firms have been engaged to do pilot studies for four different departments of government for the purpose of determining how the Glassco suggestions can best be built into the departmental systems of accounting and financial reporting.

17. The Glassco Report made this general statement, at page 94, of Volume I of the abridged Edition:

"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 programmes in the public interest."

18. Your Committee concurs in general with this analysis. Certain specific recommendations are then made in the Glassco Report and some of the major ones with our comments thereon are as follows:—

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

Departmental estimates are broken down into subdivisions classified as "Votes" for the convenience of Parliamentary decision. This recommendation has been accepted by the government and largely applied in the 1964-65 estimates. In 1961-62, the Main Estimates included 495 votes, over three times