

of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding chargeable thereto and which for good reason was not paid within the said fiscal year, and such expenditure may be charged in the accounts of the said fiscal year.

Mr. BENNETT: That is the thirty-day section.

Mr. RALSTON: That replaces the section which provided previously that the governor in council could grant credit for two months?

Mr. BENNETT: We are doing away with credits.

Mr. RALSTON: There does not seem to be any direct relation to the governor in council.

Mr. ERNST: Would not subsection (2) apply?

Mr. RALSTON: As I understand that subsection, it does not deal with the matters mentioned in subsection (1). Subsection (2) reads: "Accountable advances to any person for any purpose."

Mr. BENNETT: It was intended, and I think the committee which considered it believed that the treasury board was the authority in the first instance. A minute of the treasury board becomes effective only when adopted by council.

Mr. RALSTON: I would not take subsection (2) to refer to the same thing as subsection (1).

Mr. BENNETT: It was so intended. It reads:

—but in no case shall such later date be beyond sixty days after the termination of the fiscal year.

I take that to cover the whole question.

Mr. RALSTON: I was guided by the words "Accountable advances to any person for any purpose." I did not take that to refer to unexpended balances but rather to advances properly made to somebody for some purpose.

Mr. STEWART (Edmonton): I am not a lawyer, but does not subsection (3) cover the whole thing?

Mr. BENNETT: This subsection reads:

A copy of any treasury board ruling made under the authority of this section shall forthwith be delivered to the auditor general.

Mr. RALSTON: Would you not still have the authority under subsection (1) to make a ruling?

[Mr. Ralston.]

Sir EUGENE Fiset: This subsection (2) closes the door to any direct application from any department to the Deputy Minister of Finance to obtain a ruling from the treasury board.

Mr. BENNETT: The hon. member who has had much experience as a deputy minister will realize that the effect of this measure will be to change the system under which he operated. When this measure is ultimately in operation, which may take some time, there will be no accounting department in the several departments, but it will always be open to anyone to obtain a ruling from the treasury board with respect to accountability. The comptroller will merely exercise the power designated or which may be assigned to him under the statute, and the Deputy Minister of Finance will still retain his powers; they are not lessened in any respect. Does the hon. member for Shelburne-Yarmouth (Mr. Ralston) think it desirable to suggest any words by way of amendment?

Mr. RALSTON: I just wanted to be sure that this section would not automatically extend the time, but I leave that to my right hon. friend.

Mr. BENNETT: I think some of the lawyers on the standing committee followed the matter rather carefully and thought it was ample for the purpose. I can see that an argument may be made, but having regard to subsection 3 I think it can be applied to the whole section. The treasury board will assume the whole responsibility.

Mr. RALSTON: I think what my hon. friend has said now will be quoted by anyone in the department as authority for that procedure.

Section agreed to.

On section 33.—Remission of duties and forfeitures by governor in council.

Mr. ELLIOTT: Subsection 5 of this section makes a change, does it not?

Mr. BENNETT: No.

Mr. ELLIOTT: I see the explanatory note reads:

A detailed statement of all remissions and refunds of any tolls or duties shall be annually submitted to both houses of parliament, within the last fifteen days of the session thereof next following the close of the last preceding financial year.