

7. Many months of preparation, however, have preceded the tabling. About the first day of July 1963 the Treasury Board requested the various departments of government to submit to it their establishment plans (that is to say, the expected numbers of staff members) and their expenditure requests, setting a deadline of November 1st, 1963, for such submission. Then during the months of November and December 1963 these submissions were studied, analyzed and, if necessary, revised by the Treasury Board and its staff. Discussion, argument and negotiation take place vigorously between all levels of Treasury Board staff and departmental staff during this period. The Ministers who are members of the Board met in December 1963 and conducted an intensive review of the estimates. It is at this stage that the various Departmental Ministers appear before the Treasury Board as suppliants for their particular areas of responsibility. The results were then recommended by Treasury Board to the Cabinet. The final decision on the Estimates was made by the Cabinet and thereafter the Estimates were printed and placed before Parliament.

8. In the light of the time factor involved in this procedure, it is understandable that from time to time during a fiscal year supplementary estimates are prepared and submitted to Parliament to cover expenditures unforeseen at the time of the preparation of the main estimates, or resulting from subsequent legislative action. Three such supplementary estimates have been tabled in Parliament for the current year, to date.

9. As of November 24th, 1964 the Estimates have not yet been approved and therefore no final Supply Bill has been voted by Parliament for the expenditures for this year. Because it has been necessary to supply the government with money on account so that it may carry on the business of the country, some five interim supply bills have been passed by Parliament so far this year, providing generally for expenditures for nine months and, in some cases, for ten or eleven months. It is an anomalous situation that most of the money has been spent before Parliament has approved the expenditures themselves.

10. The procedure as so described for this year 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.

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. 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