

1966 Report. We will stop at about five to twelve and decide the program for the next meeting. In the meantime we will proceed with this list as briefly as possible. Please keep your questions relative to the paragraph under discussion. If you do not, I am going to use the gavel.

• 1125

48. Governor General's special warrants. Section 28 of the Financial Administration Act provides for urgent expenditures, not otherwise provided for, while Parliament is not in session. The text is:

28. (1) Where a payment is urgently required for the public good when Parliament is not in session and there is no other appropriation pursuant to which the payment may be made, the Governor in Council, upon the report of the Minister that there is no appropriation for the payment and the report of the appropriate Minister that the payment is urgently required for the public good, may by order direct the preparation of a special warrant to be signed by the Governor General authorizing the payment to be made out of the Consolidated Revenue Fund.

(2) A special warrant issued pursuant to this section shall for the purposes of this Act be deemed to be an appropriation for the fiscal year in which the warrant is issued.

(3) Every warrant issued under this section shall be published in the *Canada Gazette* within thirty days after it is issued, and a statement showing all warrants issued under this section and the amounts thereof shall be laid by the Minister before the House of Commons within fifteen days after the commencement of the next ensuing session of Parliament.

(4) Where a special warrant has been issued pursuant to this section, the amounts appropriated thereby shall be deemed to be included in and not to be in addition to the amounts appropriated by the Act of Parliament enacted next thereafter for granting to Her Majesty sums of money to defray expenses of the public service for a fiscal year.

(5) For the purposes of this section, Parliament shall be deemed to be not in session when it is under adjournment sine die or to a day more than two weeks

after the day the Governor in Council made the order directing the preparation of the special warrant.

The dissolution of Parliament on September 8, 1965 before full supply for the year 1965-66 had been granted, necessitated recourse to Governor General's special warrants to provide the funds for carrying on government services until the new Parliament was assembled on January 18, 1966. A total of \$920,591,-867 was provided by five special warrants as follows:

(a) one for \$163,176,450 on November 1, 1965 providing for expenditures during November 1965;

(b) one for \$345,696,168 on November 29, 1965 providing for expenditures during 1965-66;

(c) one for \$399,294,249 on December 29, 1965 providing for expenditures during 1965-66;

(d) one for \$12,000,000 on January 7, 1966 which provided funds for the "International Food Aid Program, including commodity contributions to the United Nations Relief and works Agency for Palestine Refugees in the Near East and to the World Food Program"; and

(e) one for \$425,000 on January 17, 1966 which provided the funds for "Family Assistance under such terms and conditions as may be approved by the Treasury Board, in respect of children of immigrants and settlers" and "General Administration and District Offices" of the Department of National Revenue—Taxation Division.

The amounts included in these special warrants were subsequently included in the amounts authorized by Appropriation Act No. 1, 1966, 1966-67, c. 1, assented to on February 8, 1966.

When the 1965-66 special warrants were being prepared the departments were instructed by the Treasury Board that each vote and class of payments required special consideration in the light of section 28 of the Financial Administration Act. The Treasury Board also advised the departments to review and take into account the particular audit comments contained in the Auditor General's Reports for 1962-63 and 1963-64. These general instructions were supplemented by specific guidelines for determining (a) the items which might properly be provided for by spe-