The Committee's recommendation shown as implemented under (a) related to the adoption of the revised vote pattern proposed by the Treasury Board for introduction into the Main Estimates 1964-65, subject to certain improvements suggested by the Auditor General to the Committee. While this was implemented, I pointed out to the House in paragraph 51 of my 1965 Report how the vote pattern actually used in the 1964-65 Estimates differed in certain instances from the pattern which had been considered by the Committee and this will presumably be discussed by the Committee as and when it studies my 1965 Report.

7. Living Allowances to Federally-Appointed Judges. In its Fourth Report 1963 the Committee had noted that in cases where judges were appointed from time to time as conciliators or arbitrators on boards, they were paid living allowances of \$60 a day in addition to actual out-of-pocket expenses for transportation, parlour and pullman car accommodation and taxicabs. The Committee was of the opinion that a daily rate at this level could be regarded as including an element of remuneration which would be contrary to subsection (1) of section 39 of the Judges Act. It had therefore recommended that if additional remuneration was to be paid to judges appointed for the purposes described above, the approval of Parliament for payment of such additional remuneration should be sought.

The Committee recorded that, despite this recommendation, a case had since been noted where a rate of \$100 a day was approved on May 7, 1964 by the Treasury Board and the Governor in Council on the recommendation of the Department of Labour.

The Committee reiterated the recommendation made in its Fourth Report 1963 that if additional remuneration was to be paid to judges appointed as conciliators or arbitrators on boards established to deal with disputes affecting employers and their employees, the approval of Parliament for payment of the additional remuneration should be sought.

Comment by the Auditor General: No action has been taken toward remedying this matter which was originally brought to attention in my 1962 Report to the House.

Paragraph 70 of my 1965 Report to the House, in referring to the Committee's recommendation, cites two additional circumstances noted which support my opinion that the amounts of the living allowances being paid to federally-appointed judges are such that an element of remuneration is included therein and consequently they are contrary to existing legislation covering payments to judges.

8. Governor General's Special Warrants. The Committee recommended that a study be made of Governor General's special warrants.

Comment by the Auditor General: I have not been informed of any study having been made along the lines recommended by the Committee. In this connection it might be noted that on March 4, 1965 the Minister of Finance advised the Chairman of the Committee as follows: