On section 31-Responsibility of ministers and officers.

Mr. STEWART (Edmonton): This section reads:

No provision of this act shall be construed to limit the responsibility of ministers, deputy ministers, departmental officers or other persons charged with the administration of grants of parliament.

Would not the comptroller exercise the same authority over grants as over other expenditures?

Mr. BENNETT: The word "appropriations" could be substituted for the word "grants" if the hon. member so desires. It is only a clause added for the purpose of seeing that the responsible ministers are not relieved of their obligations. It is the maintenance of the parliamentary principle. If the hon. member prefers the word "appropriations" for the word "grants" there is no reason why it should not be so changed.

Mr. STEWART (Edmonton): I do not think it makes very much difference.

Section agreed to.

On section 32-Lapse of appropriations.

Sir EUGENE FISET: This section would mean that the old section 49 disappears, that the old two months' limit will not apply any more than that thirty days will be the ultimate limit?

Mr. BENNETT: That is what is intended.

Mr. MACKENZIE KING: This is the kind of thing I have been fighting for. Since the Minister of Finance finds it desirable that all appropriations which remain unexpended at the end of the fiscal year shall lapse and be written off as a means of controlling expenditure, I trust that when he presents bills to the house, unless it be a matter providing by statute for payments over a series of years, he will see that they are drafted in accordance with the restrictions and limitations here laid town for his officials.

Mr. BENNETT: My right hon. friend apparently has overlooked the fact that when parliament makes a grant by statute for a special purpose, parliament, of course, must control the administration. This legislation is general in its character and meets all appropriations made by parliament. There may be cases where parliament will depart from the principle laid down in this bill and lay down another rule, as in the case of the appropriation of a certain sum per annum for

22110-2161

Revenue and Audit Act

Ottawa Improvement commission or the for the Battlefields commission. I sought to make it clear that that is what parliament had in mind when provision was made with respect to the \$20,000,000. My right hon. friend perhaps thinks we have not gone as far as we should in order to make that abundantly clear, to maintain the application of the parliamentary principle, about which there is no disagreement between us, but when allowance is made for the slight changes which have been made, it will be found that this section has been in force for years and years. As the hon. member for Rimouski (Sir Eugène Fiset) has said, it only limits the time and makes some slight changes as to the time in which old accounts can be cleaned up. We maintain certain measures of expenditure as far distant as Japan, France and England and it becomes important that there should be, as is the case in most businesses, a period of time within which transactions are to be closed up. I do not think there is any disposition on the part of this government to depart from that general principle, and if my right hon. friend thinks that we have done so, I can assure him that under our construction of the bill such is not the case.

Mr. MACKENZIE KING: I am quite sure that in bringing in future measures my right hon. friend will hold very strictly to the appropriations for the year.

Mr. BENNETT: He might and he might not.

Mr. MACKENZIE KING: Last year was a year which was divided between two administrations and there may have been some special reason for treating last year's outlays in a manner different from that which may occur in future years.

Mr. RALSTON: Is it intended that the treasury board or the governor in council shall decide whether or not the appropriations not totally expended may be used beyond the fiscal year for the purposes set out in this section?

Mr. BENNETT: The treasury board means both the treasury board as a committee of the privy council with a permanent official present and the council itself.

Mr. RALSTON: The section in parts reads as follows:

issues of public moneys from the consolidated revenue fund may be made to an amount or amounts not exceeding the unexpended balance of any such appropriation, for the purpose only