estimates is then published and presented to had tayprest deal of trouble in determining

Thursday, March 14, 1968.

• 1008

The Chairman: Gentlemen, we have our quorum. I regret that at our last meeting I did not introduce three new members to our Committee. Two of them are here at the moment and the other one will be in later. Mr. Neveu, would you take a bow; and Mr. Noël down here. Mr. LeBlanc generally sits here; Mr. LeBlanc is from Rimouski. We welcome these three new members to our Public Accounts Committee.

I was also remiss the other day in not saying how much we appreciate the presence of the press at all our meetings. You are quite welcome at any time.

Gentlemen, at the last meeting we were talking about the items in the 1966 Report of the Auditor General that will not be appearing in the 1967 Report, and we divided this list up into sections, having in mind that we want to get over this 1966 Report just as quickly as we can. I realize that we are dealing with items that go back a few years but nevertheless they must be scrutinized. We do Want to get over this 1966 Report as quickly as possible and I would ask you to be brief and crisp in your questions; I know the answers will be so. I hope we will cover at least. half of this list today. I would not feel badly if we got over three quarters of it.

We divided it into sections and Mr. Neveu, Mr. Winch and Mr. Schreyer had from 52 to 70. I would ask them to ask any questions pertaining to any one of these, taking them in their proper sequence, if possible. And then if any other member of the Committee wishes to ask a question, he is quite at liberty to do so. Mr. Neveu.

[Translation] Mr. Neveu: Mr. Chairman, I would first of all like to congratulate you on your suggestion of dividing the work among us. All the members of the Committee will admit that it will facilitate a greater co-operation. they main paid to the Delgrads all of the posterior that personal and the posterior that the posterior that

In order to accelerate the work in an objective and constructive fashion, would you allow me to make a few brief comments on what we are now studying in order to give time to my two colleagues to ask questions.

Concerning section 48 which deals with the Governor General's special warrants, I read that:

Section 28 of the Financial Administration Act provides for urgent expenditures...

[English]

The Chairman: Mr. Neveu, excuse me. I think we covered 48 and 50 down to 52. We will start with paragraph 52 today.

• 1010

I will entertain a question on government warrants.

[Translation] Mr. Neveu: I have been able to study all these sections and it seems to me that it was rather difficult to determine in what way urgent expenditures are analysed, that is to say, in what way the Committee or Parliament may be adequately informed of the expenditures made. I was wondering what controlling bodies existing within these services are given additional credits to face urgent situations. I would like some information concerning this, because I am a new member of the Committee. I am interested in these questions and I would like to have some explanations.

[English]

The Chairman: Mr. Neveu, very brieflyand I am sure Mr. Henderson can add to it-starting at the beginning, estimates are arrived at by department heads, generally starting in the fall of the year. They are then scrutinized by the head of the department. From there they go to Treasury Board who study them further to make sure that they are asking for amounts within their proper categories. From there they go to Cabinet. Cabinet approves the estimates. The book of