

C190168

EXTRACT FROM AUDITOR GENERAL'S REPORT, 1926-27

---

Governor General's Warrants

At the dissolution of Parliament on July 2, 1926, interim supply had been granted to the extent of only one-fourth of the amount of the main estimates, or barely sufficient to meet the requirements of the departments up to June 30. In order to carry on the public service until such time as the new Parliament assembled recourse was had to Governor General's Warrants as a means of providing the necessary supply. Between the dissolution of Parliament on July 2, and the assembling of the new Parliament on December 9, 1926, twenty-three (23) Governor General's Warrants were issued, the total amount of the warrants being \$80,671,982.82. Seven of these warrants, amounting to \$78,425,063.07 were for general services under all departments and the remaining sixteen, amounting to \$2,246,919.75, were for single and separate services. Of the total amount provided by the warrants \$79,758,098.74 was for services for which provision had been included in the main estimates and \$913,884.08 was to make provision for items which had not been included in the main estimates, the details of which were shown in the revised estimates for 1926-27 submitted to the House immediately after Parliament convened.

Supply for five months, from July to November inclusive, was provided by the warrants for general services, supply for one month at a time being granted. These warrants were based on statements submitted by the departments to the Finance Department for revision and approval. The departments were instructed that these statements should include only amounts urgently and immediately required for services included in the main estimates and other urgent work for which provision was required to be made. They were further required when applying to this office for the issue of a credit to list in their applications the various services with the amounts of credit desired on account of each service; and while this office had no direct control over the cheques issued by the departments, the monthly statements of letter of credit cheques issued were closely scrutinized to see that no payments were made on account of services which were not authorized by the warrants or in excess of the amounts so authorized.

Immediately after the assembling of Parliament a Supply Bill was passed for the balance of the main estimates for 1926-27, after deducting the amounts previously voted as interim supply and the amounts granted by the Governor General's Warrants. This Supply Bill was assented to on December 15, 1926.

The statement by the Auditor General of expenditures under Governor General's Warrants, called for by the Consolidated Revenue and Audit Act, was presented to the House of Commons on December 14, 1926.