

the significance and the importance of Parliament's control of public funds and the need for continued vigilance on the part of all Members of the House to ensure that the control is effectively and properly exercised.

The Committee is of the opinion that there is a weakening of parliamentary control when Parliament is unable to take the time to examine in detail the amounts being requested as interim supply particularly when these exceed the normal  $\frac{1}{12}$  for each month for which interim supply is requested. It considers it unfortunate that the parliamentary rules do not provide for immediate consideration of the Estimates after they are presented to the House so that the proposed spending can be approved and interim supply would not be required so extensively. It feels that the rules could and should be changed in this regard in order not only to strengthen parliamentary control of public funds but to give the Executive the clear mandate it deserves in the discharge of its heavy responsibilities.

The Committee submits the following recommendations designed to strengthen parliamentary control of public expenditures in the future:

1. (a) that the business of the House be so arranged that consideration of the annual main estimates by the various committees of the House and by the House itself be completed within three months of the tabling of these estimates; and  
(b) that when consideration of all or part of any year's main estimates has not been completed by the commencement of the fiscal year to which they relate, thus making interim supply a necessity, the first interim supply bill include provision for a period of one, two or three months up to a date three months from the end of the month in which the estimates were tabled.
2. that there be no change in the Treasury Board's procedure whereby it is the agency which determines the Government's overall cash requirements in stated areas, e.g., salary increases. However, once this determination is completed and the individual departmental needs established, the Committee believes that the additional amount required by each department should be made the subject of a supplementary estimate prepared by the department concerned for submission to Parliament for its consideration and appropriation in the usual manner.

#### 6. *Standing Committee on Public Accounts*

In the process of drafting this Thirteenth Report of the Committee at meetings held in camera, considerable attention was given to the subject of parliamentary control of expenditure. In the course of the discussions, reference was made to the present practice of having the estimates of individual departments considered simultaneously by several committees of the House and there was general agreement that this procedure represented a worthwhile improvement and should be continued. However, it was also generally agreed that the committee system of considering departmental estimates could be made even more effective if delays which sometimes occur before committees are appointed at the beginning of each session could be eliminated. It was felt that consideration might well be given to the establishment of parliamentary committees at the commencement of each Parliament which would continue to exist for the duration of that Parliament, rather than for the duration of each session. This would mean that each year's estimates could be referred to these committees as soon as they were tabled and the committees would be able to commence their work sooner than is now ordinarily the case.