

Mr. SINCLAIR: We know that.

Mr. FLEMING: Let us come back to the matter of expenditures?

Mr. NICHOLSON: I wonder if Mr. Fleming would change positions with Mr. Sinclair down here so that we can all hear him?

Mr. CRUICKSHANK: Do not call me Sinclair.

Mr. FLEMING: One's tendency is to face the witness.

The CHAIRMAN: Finè.

Mr. FLEMING: When this question of showing expenditures in the estimates as the estimates are printed before the end of the year and before what we know the expenditures are, therefore all that can be given the House is last year's estimates, or last year's appropriation. What could be recommended to overcome that situation? Could it not be overcome by showing the actual expenditure since the date of the appropriation or estimates to perhaps the 31st of December as so much, and then give the anticipated expenditure for the portion of the year then remaining? Could you make some practical suggestion there, Mr. Sellar, to meet the question that is so often raised in the House?

Mr. BEAUDRY: The suggestion is made in paragraph (b) that the actual expenditure in the last complete year be shown opposite each item.

Mr. FLEMING: I do not know whether Mr. Beaudry was quite following me. When this question has been raised in the House, and it has been raised quite often, I have been very interested. The answer given to us is that the actual expenditures or the estimates cannot be shown in the printed book because the estimates are prepared in the fall and it is impossible to give the complete expenditure for the year. I am asking Mr. Sellar whether he could recommend to us some means by which that physical difficulty could be overcome? I ask for specific comment on the one suggestion that the actual expenditure be shown to the date when the estimate is prepared—perhaps the 31st of December—and then the estimated expenditure for the balance of the fiscal year might be shown.

Mr. BEAUDRY: You are dealing more with the question of time than the question of balances. You are narrowing the matter down to so many days a month over which you would like to see the expenditure shown.

Mr. FLEMING: I am not narrowing the matter down at all. We have a recommendation here, and a very sensible recommendation, that the actual expenditures in the last complete fiscal year be given. That would mean, as things stand now, that the last fiscal year would be twenty months old before we reviewed the estimates. It would be helpful however, to the House, to have as much information as possible about the actual expenditure for the fiscal year just closed. If we review the estimates in April we would like, as far as possible, complete expenditure for the previous year, complete to March 31st. If the recommendation is applied as it stands now it would mean complete expenditure to March 31st of the previous year. I wonder if Mr. Sellar could not help us out with a practical suggestion?

Mr. WARREN: Does this discussion all centre around the fact that there was some \$30,000,000 voted in the supplementaries and of that amount some \$10,000,000 was not expended?

The CHAIRMAN: We are discussing the whole principle involved in item No. 2.

Mr. WARREN: What would you do in this case? The Public Works Department decided that they were going to enlarge a building in the town of Pembroke in my riding.

Mr. SINCLAIR: Why?