words "urgently required for the public good when Parliament is not in session" lend themselves, to say the least, to pretty broad interpretation of the degree of urgency and the responsible minister of each department, as is required under section 28, signs and attests that these are all urgently required for the public good, but then I do not suppose he goes down them with a fine pencil and these things creep through.

The Chairman: Would these not go from the minister to Treasury Board where they would be checked very carefully?

Mr. Henderson: The departments are asked to prepare lists of what they are going to need for the forthcoming month, their ministers sign them, they go to the Treasury Board and the Minister of Finance signs them, then the President of the Treasury Board and the Governor General sign them and the money is made available.

Mr. Schreyer: Mr. Henderson, would you recommend or suggest to the Committee a change in practice so that special warrants with unused moneys would lapse at the commencement of a session, resulting in the need for passing an interim or supplementary supply item? Is that what you are suggesting?

Mr. Henderson: The only suggestion I make at this stage is that the Treasury be invited either to put in a memorandum on this or come and discuss their ideas. They are the ones that work with it and they have hadquite a bit of experience. This has posed a lot of problems for them. Let us hear what they have to say about how they would solve it. They are directly concerned with it and it poses a big problem for them when Parliament is dissolved and they have to prepare these warrants because they know that they are exposing themselves to our criticism, and that has been the experience with the last several elections.

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Mr. Schreyer: Do you regard as impractical the requirement that the moneys authorized by special warrant lapse and revert to consolidated revenue, resulting in a supplementary or interim supply vote?

Mr. Henderson: May I ask Mr. Long to answer your question, Mr. Schreyer?

Mr. Long: Mr. Schreyer, our feeling is that if the existing legislation were followed there would not be any question of lapsing because there would not be a warrant until payment

had to be made. This is what the legislation requires. Now, if the legislation were to be changed I think you would have to see what would be proposed. Parliament would have to see and would have to decide whether or not they were prepared to go along with that.

The Chairman: It seems to me that as soon as Parliament is convened after an election and Governor General's warrants were used these warrants should be presented to the new Parliament for review and to see what money was spent, and...

Mr. Schreyer: So they are.

The Chairman: As a member of the House I do not recall a warrant ever coming before us for discussion.

Mr. Walker: You were not there on the opening day.

The Chairman: Does anybody at this meeting recall Governor General's warrants having been presented to Parliament?

Mr. Schreyer: Not for discussion, but they are tabled.

Mr. Henderson: It is a requirement of section 28. As you will see in Item (3):

Every warrant issued under this section shall be published in the Canada Gazette within thirty days after it is issued, and a statement showing all warrants issued under this section and the amounts thereof shall be laid by the Minister before the House of Commons within fifteen days after the commencement of the next ensuing session of Parliament.

The Chairman: Then, gentlemen, we come right back to the recommendations this Committee made: that the Public Accounts members be appointed for the length of a Parliament; that the Committee be set up within 30 days of a new Parliament, and that the Auditor General's report automatically be referred to the Committee. These warrants would then come before the Public Accounts Committee immediately after a new Parliament and this Committee would have a chance to study warrants that had been used during the recess or the prorogation of Parliament and everything would be in its perspective.

Mr. Walker: They would not come to the Committee unless they were referred.

The Chairman: Perhaps we would have to have that as an understanding.