

Mr. Sinclair: The statement is as follows:

Government Officers Guarantee Fund

Fiscal year	Premiums	Interest added	Total credits	Net payments from fund on defalcations	Closing balance
1936-37 (voted)	\$ 20,000.00				
1937-38	24,070.94	\$ 539.98	\$ 44,610.92	\$ 1,399.25	\$ 43,211.67
1938-39	26,441.99	1,641.20	28,083.19	675.51	70,619.35
1939-40	26,751.51	2,153.95	28,905.46	4,179.72	95,345.09
1940-41	28,278.60	2,923.92	31,202.52	347.81	126,199.80
1941-42	32,288.32	3,655.18	35,943.50	2,405.79	159,737.51
1942-43	35,704.25	4,625.04	40,329.29	200,066.80
1943-44	45,863.42	5,674.77	51,538.19	12,964.26	238,640.73
1944-45	60,583.30	6,929.20	67,512.50	5,644.85	300,508.38
1945-46	64,642.73	8,752.80	73,395.53	904.74	372,999.17
1946-47 ¹	71,133.25	10,602.02	81,735.27	263.84	454,470.60
1947-48	31,862.14	11,885.21	43,747.35	1,888.05	496,329.90
1948-49	28,168.14	12,867.09	41,035.23	14,819.44	522,545.69
1949-50 ²	30,307.24	13,577.58	43,884.82	2,000.00	564,430.51
1950-51 ³	36,712.93	14,644.88	51,357.81	-76.14	615,864.46
	25,129.38	25,129.38	3,196.24	637,797.60
	\$587,938.14	\$100,472.82	\$688,410.96	\$50,613.36	

¹Commencing with 1946-47, the rate was reduced from 20 to 10 cents per \$100 of coverage.

²In the fiscal year 1949-50 there were no payments from the fund on account of defalcations. The figure of \$76.14 represents a recovery on account of a claim paid in former years.

³Interest on the fund was terminated at the close of 1949-50. Rate reduced from 10 to 2 cents per \$100 of coverage.

Mr. Macdonnell (Greenwood): I should like to add a word to what the parliamentary assistant has said. At a time when there seem to be places where the standard is not quite so high, I think we can congratulate ourselves and remind ourselves that, whatever our differences are, we have no difference in feeling that the civil service is a fine organization and that it belongs to us all.

Mr. Sinclair: I had rather anticipated that because of current developments elsewhere a question would be asked somewhere along the route with regard to our audit of tax funds, and that is why I am so particularly pleased that we should have this on the record. I think it is a tribute to our British parliamentary system. It is a tribute not only to the high quality of our civil service and to the efficiency of the internal audit of the treasury board but to this great institution we have in our parliamentary system, namely the office of the Auditor General, reporting direct to the House of Commons.

Mr. Adamson: I have not seen that statement. Have there been any cases at all of persons taking bribes?

Mr. Sinclair: This statement does not refer quite to that matter, but to misappropriation of public funds. However, the same remarks can be applied to tax collections. Across the years I think every member of parliament has heard of an occasional instance of that. For example, I know the hon. member for Vancouver-Quadra and I, in our own home

town, remember a prosecution launched by the Royal Canadian Mounted Police, in Vancouver last year, in the case of one junior official attempting to extort money from a taxpayer. The thing that I think pleased the people at home was how quickly that attempt was discovered—even by the junior official—because of the system of checks within the national revenue department itself, the checks that treasury board has, the financial control of the finance department and then finally the exercise of the audit by the office of the Auditor General. Attempts to do these things are occasionally tried in very small amounts, but are always detected. Each year there may be one or two instances across Canada where an attempt is made to do something along that line. The great tribute to the service is how extremely rare such attempts are, and how quickly they are caught up with, when attempted. The people of Canada have good reason to be proud of the honesty and efficiency of our tax offices. And the other thing is the remarkable record as far as the civil servants are concerned who are handling the very large amounts of money which the treasury of Canada does handle.

Mr. Knowles: Yes, and it is a tribute to the kind of employees we have in the civil service that there have been so few attempts.

Mr. Adamson: I want to join with the parliamentary assistant and say how pleased I am as a Canadian and as a member of this