

In order to give the Standing Committees sufficient time to study the estimates, we believe that the time for reporting them back to the House should be extended until June 10th. As we anticipate that the scrutiny process will finally become meaningful, it is important that adequate time be given to Members to complete this task.

In order to ensure the degree of certainty which we have discussed elsewhere in this Report, we believe it is imperative that the tax bills which are given first reading on budget night be disposed of by Parliament within 120 calendar days of their introduction into the House. It is also essential to ensure adequate time for discussion of the merits of these bills that they be read a second time in the House soon after they are tabled.

As mentioned previously, we are concerned that there may be attempts to circumvent this scrutiny process through increased use of the supplementary estimate procedures. The supplementary estimates should be limited in number and be more readily available for discussion within the Standing Committees.

We recognize that taxation measures may be introduced into the House of Commons outside of the budgetary process. However, we urge that this be done as little as possible. Taxation measures introduced in this context should also be subject to time restrictions regarding their introduction for first reading, the time for second reading, and final disposition by Parliament.

The adoption of this calendar should make the financial process more understandable for Parliamentarians and the general public. It demonstrates the relationship between all the parts of the financial process. However, not only should these documents be timed to relate to each other but it is important for the scrutiny process that Members be able to compare the proposed spending levels and revenue to be raised in the budget with the spending requests in the estimates, and subsequently with amounts actually spent as reported in the Public Accounts. The information in these three basic documents should be prepared on a consistent basis to the fullest extent possible. This should also be the case from year to year. Economic forecasts which predict how the economy is to perform could then be readily and easily compared with previous forecasts.

## Recommendations

- 5.1 We recommend that the Fall Economic Statement be given by the Minister of Finance early in the fall session and that the discussion papers tabled at this time be permanently referred to the Budget Consultation Committee of the House of Commons.**
- 5.2 We recommend that upon the resumption of the sitting of the House of Commons in January after the Christmas recess, that the Minister of Finance present to the House a State of Nation Address dealing primarily with broad economic matters affecting the entire country.**
- 5.3 We recommend the abolition of Ways and Means motions.**
- 5.4 We recommend that tax changes announced in the budget should be given first reading with the budget presentation. Tax changes announced at a time outside the budgetary process should be given first reading when they are announced.**