

tain departmental estimate or is there a special section in the estimates listing this amount as being provided by Governor General's warrant?

**Mr. Long:** I am speaking from memory. I do not think the estimates indicate this but it is possible that Parliament has some information about what had been done. I think spending under warrant has to be reported in some other way.

**Mr. Walker:** Mr. Chairman, so far as I am concerned I think this is a very interesting point because with parliamentary control over the expenditure of funds or the approval of funds we should really be able to know what we are, in fact, approving.

**The Chairman:** That is right. This is another matter for Treasury Board to discuss with us.

**Mr. Walker:** I think so.

**Mr. McLean:** Mr. Chairman, is there not a conflict in the Act that would allow a department to do certain things? It appears to me to be a departmental mistake if they ask for something they already have.

• 1140

**Mr. Long:** Well, this is the policy that is imposed on the ministers by the Treasury Board.

**Mr. McLean:** Yes, but why should a department ask for something it already has?

**Mr. Long:** They thought they were going to need more, I presume.

**Mr. McLean:** No they asked for this and they already had it, you say, under the estimates. The interim supply had provided for it and yet they asked for it again. It seems to me to be just carelessness on the part of the department.

**Mr. Long:** You are referring to No. 3?

**Mr. McLean:** Yes.

**Mr. Long:** They are asking for funds additional to those provided to them, but it turned out that they did not need those additional funds during the period for which they asked for them.

**Mr. McLean:** You said no advances were required because interim supply had provided for them.

**Mr. Henderson:** Well, that is why I said, Mr. MacLean, that they tend to regard this or

had tended to regard this by looking at the estimates and if it is one month then it is one-twelfth or whatever is required without getting down to the finer points that the law seems to call for.

**Mr. McLean:** The way it looks to me is that it does not matter to the department whether Parliament is sitting or not. They just go ahead just the same.

**Mr. Henderson:** That is the point. That is what we thought, but it is to the credit of the Treasury Board, as I say on page 18, that they did in fact send out a very careful bulletin of guidelines to the departments as to how to prepare these warrants and they referred to the discussions in this Committee.

They pointed out that they were aware that had happened in previous instances and to watch for it but then we discovered that these guidelines were just not always followed by the departments and this is the result.

**Mr. Schreyer:** Mr. Henderson, do you regard the fact that in certain cases special warrants were issued and the moneys not used subsequently as conclusive proof that they have been stretching the meaning of the words "moneys urgently required for the public good"?

**Mr. Henderson:** I do not think we would just make the immediate assumption at that point. You have to bear in mind, Mr. Schreyer, that we are in there auditing and checking the accounts of the departments and their files and we see the whole circumstances surrounding the disbursements. We discuss the views we have with them before we commit them to our report.

**Mr. Schreyer:** The general pattern then, shows the treatment of special warrants to be almost as casual as estimates.

**Mr. Henderson:** Well, I do not know that I would just use the word "casual". I think a genuine effort is being made, particularly this time around, to do it but the trouble probably lies right in the rigidity, shall we say, of section 28, but that is something Parliament will want to consider.

The history of section 28, as you know better than I, goes back to the time when I think the executive used Governor General's special warrants only if a building fell down or some other catastrophe occurred. It has been broadened considerably since then but the