

*Revenue and Audit Act*

Mr. ELLIOTT: Would not the other causes be of a similar character?

Mr. BENNETT: It is believed that these provisions cover any possible case which might arise without specifying in greater detail.

Mr. ELLIOTT: The words "for due cause" do not help very much.

Mr. BENNETT: It is a matter of safety, and I may say the committee added those words.

Subsection as amended agreed to.

Subsections (4) and (5) agreed to.

On subsection (6)—Access to records.

Mr. ELLIOTT: Would the comptroller simply ask any officer of the department for the records, through the minister or the deputy?

Mr. BENNETT: That is a matter of detail which has not been settled.

Mr. ELLIOTT: It would seem desirable that he should ask for the records through some channel such as the deputy minister.

Mr. BENNETT: I would regard that as a matter of detail.

Subsection agreed to.

Sections 22, 23 and 24 agreed to.

On section 25, subsection (1)—Urgent expenditure not provided for.

Mr. BENNETT: Three words are added to this subsection, "or renewal thereof." This would cover the case of a small building burning down; I have a case of that kind in mind. It was felt that under the law, if strictly interpreted there might be some difficulty about it, because that would be a little more than a matter of repair. Heretofore we have been doing this work under the word "repair," and it was thought that those words would make it abundantly clear that there is ample authority in a case of that kind.

Mr. MACKENZIE KING: Reconstruction would be a better word, would it not?

Mr. BENNETT: It covers public works of any kind, and it is believed that the word "renewal" is broad enough to cover every kind of public work, while "reconstruction" has reference only to a particular form of renewal.

Mr. MACKENZIE KING: The word "renewal" seems to apply to leases or contracts.

[Mr. Bennett.]

Mr. BENNETT: Here it is used in the other sense; it is the renewal of the public work or building. For instance, the one case I had in mind was the destruction of a fish hatchery.

Mr. LAPOINTE: The expenditure must be urgently and immediately required.

Mr. BENNETT: Yes, those are the safeguarding words.

Subsection agreed to.

Subsection (2) agreed to.

On section 26 subsection (1)—Obligations or commitments.

Mr. MACKENZIE KING: I believe this is a clause to which my right hon. friend attaches a good deal of importance; it is the one which enables the minister at any particular time to secure a statement with respect to all commitments which have been made. In that connection may I refer again to exactly what is meant by appropriations and allotments. The Prime Minister, in referring to the act with respect to unemployment relief, used the word "appropriation" where I think what he meant was an allotment and vice versa and the exception I took to the form in which the bill was passed was that it did not terminate, at the end of the fiscal year, all obligations incurred under its provisions, but was so drafted that it enabled the government to use the moneys appropriated during one year for expenditures in a subsequent year. My right hon. friend will remember that he said, "Well, these moneys were allotted for a certain purpose running into the next year." I am afraid that if this sort of thing is to be permitted on any scale it will be very difficult for whoever assumes the position of comptroller to make out the sort of statements my right hon. friend hopes it will be possible to have made out under this section. I do think appropriations should be very strictly construed, and that all appropriations should be for fiscal years exclusively and should not be permitted to run beyond that period of time.

Mr. BENNETT: The right hon. gentleman knows that my views were not so greatly different from his last fall when we were discussing the matter, but I did explain that, commitments having been made by contracts with the provinces, and through them with the municipalities, and agreements having been reached with regard to direct relief, the council appropriated moneys in accordance with the contractual obligations. I think my right hon. friend is correct in saying