

as budgetary expenditures for the year of some \$15.3 billion. I emphasize the fact that the supply bills in total only cover approximately half of that, something in the neighbourhood of \$8 billion. In addition to that there are many other items of government expenditures which are not included even in the \$15 billion amount mentioned by Senator Langlois. My suggestion is that when Parliament is asked to vote supply, particularly final supply for the whole year as we are on this occasion, we be given a statement of the total government expenditures of which this, of course, is only that part which has to be voted in supply. There is a definite relationship between the two. There has to be a relationship between the supply element in the total budget and the total amount that Canadians are asked to find in one way or another.

Some of the items that are not included even in the \$15 billion are loans, for example, to Central Housing and Mortgage Corporation. Some may say well, those are recoverable, they are not really expenditures. However, they are exactly the same kind of expenditures as are included in loans, investments and advances, the \$1 billion item in what Senator Langlois quite properly referred to as budgetary expenditures. I see no reason why if there are loans, investments and advances in one area that are included, these others should not be included in the total figures which come before us.

The same applies to much larger expenditures, the total expenditure on old age security and the total expenditure on unemployment insurance. Again it may be said that the revenues to meet these expenditures are raised in a very special way. However, that applies, of course, to hundred of items in the budget. They are not all raised in the same manner and there is no fundamental difference between these expenditures on old age security and unemployment insurance and all the other expenditures. They have this in common, that claims are made on the public, on the average citizen, to provide the revenue. The revenue, once obtained by the Government, is redistributed to the public in various ways in goods and services.

I am merely saying that it would be useful if those who have the responsibility were to take the trouble to put all these figures together in one table so that we are not presented again with the suggestion that if we vote this \$6 billion and add it to the \$2 billion we have already voted, that is the whole responsibility of Parliament to examine the spending of the Government. The spending of the Government is much greater than that. I suggest that the total figure should be before us so that we can relate this discretionary part to what we are sometimes told is the non-discretionary part. Although the officials use that description, I object to it. They are referring generally to statutory items, and of course statutes can be changed, particularly when it is obvious from the evidence we have had even in our own committee that there are on-going items under the statutory authority that should be terminated. In the type of presentation we have had—and the same applies in the other place—there is no real opportunity given to members of Parliament to examine the whole picture.

[Hon. Mr. Grosart.]

As Senator Langlois quite properly pointed out, the main Estimates did go to our Standing Senate Committee on National Finance. They were examined at some length, but cursorily, and an excellent report was made to the Senate by the chairman of that committee, Senator Everett. However, I have the feeling that that committee is moving in the direction of a much more thorough overall examination of these Estimates than we have given them in the past. I have sat in that committee under Senator Leonard and his very able successor, Senator Everett, and I see this trend. It may be said that this is not really the business of the Senate, and applying the traditional relationship of supply to the responsibilities of the other place that is so. But there is a place somewhere in our system for a thorough overall examination, and over-view, of government spending before the money is spent.

It is true, of course, that there is in the other place the Public Accounts Committee, but I think it is fair to say that nowhere in our system today is there a procedure by which the statements of the Government about its planned expenditures for the year are related item by item to public accounts or to the actual spending.

This point was illustrated quite dramatically in our Standing Senate Committee on National Finance when we took one item as an example, the expenditures under the Department of Regional Economic Expansion. We asked whether this item could be broken down in this tremendously large budget, and whether we could be told on what projects this money will be spent. I am paraphrasing, but I think I am not being unfair when I say the answer, which was frank and honest, was that the regional expansion program is subject to change, it is an on-going thing, nobody knows at any particular time what demand may be made and what response may be made to it.

I suggest it is an essential principle of auditing that there be a formal procedure for the relating at all times of government spending intentions to actual expenditures. It may well be that that will prove to be a function our own committee may be able to undertake. I am speaking personally, and I have not even discussed this with the chairman of the committee, but I see signs that we are moving in the direction of filling a vacuum that has existed for a long time. The most hopeful sign I have seen in the few years I have had some responsibility in examining this question from time to time has been the publication of a pamphlet by the Treasury Board called "How your tax dollar is spent". I believe it has been distributed to all senators. I want to commend the Treasury Board for this publication. In many ways it contains a good deal of information that should be put before us whenever we have one of these bills. As an example, honourable senators may be interested in the expenditure breakdown of each dollar of the \$14.3 billion, the figure mentioned by Senator Langlois as the budgetary expenditures, not including loans, investments and advances.

Very quickly perhaps I can put it on the record. Of every dollar, Health and Welfare takes 25 cents, Economic Development and Support 14 cents, Public Dept. 14