of Parliament and need not have been set out in this report, were it not for the fact that in recent years criticisms have been voiced that seem to warrant examination.

11. It is far from satisfactory to have so long a period of time elapse before the final vote of supply by Parliament and to have so much money spent before the Estimates have been approved. Having in mind the increasing multiplicity and magnitude of parliamentary duties, it would be desirable to bring about an earlier disposition of the estimates and the consequent bill or bills of supply. In this connection it is noteworthy that in the United Kingdom 26 days before August 5th of each session are given for the consideration of the annual estimates on supply. Therefore, there is a limit on the debate and a deadline for the final passing of supply.

12. The consideration of the estimates has traditionally provided an opportunity for debate, not confined to the items of expenditure, but also on grievances, within relevant limits, against the executive government. Indeed, at times this aspect of the debate may completely overshadow consideration of the financial items themselves.

13. The Senate as an integral part of Parliament has to debate and vote upon supply bills before they are passed. Traditionally, it has exercised both the above-described functions when dealing with supply bills, namely, scrutinizing expenditures and airing any grievances which honourable senators may have against the executive government. Depending on circumstances, therefore, a debate could take two or three days, or no longer than one day.

14. In so far as the financial aspect of supply bills is concerned, so long as the estimates are referred to the Finance Committee at each session, an opportunity is provided for the examination and scrutiny of expenditures. As to the other aspect, the airing of grievances, the rules of the Senate do provide other opportunities for members to raise such questions. Nevertheless, it is desirable to preserve and protect our rights in this respect in the debate on supply bills. Unfortunately, it has happened on a number of occasions over the past ten years that the Senate has been faced with an indirect form of closure forced upon it by the pressure of events and primarily caused by the insufficiency of time between the date a supply bill reaches the Senate and the deadline by which the government's legislative authority to spend would be exhausted.

15. Your committee calls attention to this situation in the hope that ways and means may be found to bring about an earlier and speedier disposition of the estimates and of the Supply Act or acts based thereon, and to express its willingness to deal with such estimates with promptness and despatch to meet any earlier deadline that Parliament may wish to prescribe.

16. In carrying out the reference to it this year, your committee did not examine in detail the estimates of any particular department, but it did consider the estimates in general, and questions as to various aspects of a number of departments were put to the witnesses before us. The committee did devote considerable time to the procedures, forms and substance of the Estimates and in particular made a study of the recommendations of the Glassco Report to which we have referred. These recommendations were designed to bring about greater economy and efficiency in the financial management of the government. They have all been under intense study by the Government and its officials; some have been accepted and are being implemented, and others are in the process of being put into force. Four outside management firms have been engaged to do pilot studies for four different departments of government for the purpose of determining how the Glassco suggestions can best be built into the departmental systems of accounting and financial reporting.