

(2) Certification that there is a balance available in the appropriation by parliament for the specified service, before any issue of public funds shall be made.

(3) Certification that there is a sufficient unencumbered balance available out of the amount authorized by parliament for the particular service to pay any commitments before any contract or undertaking involving a charge on the consolidated revenue fund is entered into.

Since the outbreak of war, there has been a large increase in the work performed in many of the offices of the comptroller owing to enlarged war-time staffs and increased expenditures. Funds have been made available under the war appropriation, however, for expenditures in connection with distinctly war services.

There is a statement in regard to the increases, but I think it is too long to read.

Mr. MACDONNELL (Muskoka-Ontario): I do not want the minister to read a long statement, but here is an increase of \$2,000,000 or about 66 per cent in the expenditures of the comptroller's office in one year, and it comes at the end of the war. There must be some substantial explanation for that. Really I am wondering whether some other expenditures have crept in there, because it is hard to understand why the amount should be almost doubled.

Mr. ILSLEY: Here are some of the items: promotional and annual increases, \$113,700; net increase resulting from transfers between normal and war staffs, \$69,495. Those are small, but look at this: increase for national health and welfare, \$656,500.

Mr. MACDONNELL (Muskoka-Ontario): Would the minister explain just what that is? Is that in connection with family allowances?

Mr. ILSLEY: Largely.

Mr. MACDONNELL (Muskoka-Ontario): Why is that expenditure not carried by national health and welfare? I do not understand that. We have heard quite a lot about the very low cost at which that was operated, and it is astonishingly low. I could operate at a low cost, too, if somebody paid all my expenses.

Mr. ILSLEY: Our system is that when departments pay money they pay through treasury officers. We have our treasury officers, officers of the comptroller of the treasury, in all the departments of government. Very often they are almost regarded as officers of that department, although in actual fact they are really officers of the Department of Finance. If I am correctly informed, that system was introduced in 1931, when the new act was

passed. It was considered a reform, and perhaps it is, because it places under the Department of Finance the actual paying of money in all departments.

Mr. MACDONNELL (Muskoka-Ontario): I do not think I need question the matter farther. I did not ask for complete details, and the minister has explained in a general way. I suppose we have to accept it as it is. There is no system whereby a civil servant is graded according to the number of employees he has under him, is there?

Mr. ILSLEY: No.

Item agreed to.

Insurance—

89. Departmental administration, \$180,830.

Mr. BRACKEN: Would the minister answer the question I asked respecting the film board?

Mr. McCANN: The expenditures of the film board are in three or four places, and perhaps therein lies the difficulty in finding out what the total expenditures have been. In the main estimates is an item of \$810,000, which has already been passed. The details of this are found at page 147 of the estimates.

Mr. BRACKEN: I do not wish to have details. However, we were aware that the items chargeable to this service were to be found in different places. They were not given to us at one time. I just wished to have the totals for this year and last year.

Mr. McCANN: In the main estimates there is an item of \$810,000; in the supplementary estimates there is one of \$335,000, and under the War Appropriation Act there is an item of \$1,280,000, giving a total estimated expenditure of \$2,425,000. This amount does not include the \$500,000 in a revolving fund, which is recoverable. In 1944-45 the ordinary expenditures were \$775,000, with an additional \$1,341,000 under war appropriations, making a grand total of \$2,116,000 for that year, as compared with \$2,425,000, plus \$500,000 in the revolving fund, for 1945-46.

If the hon. member is interested in the details in respect of the main part of the item, which came under national war services and amounted to \$1,280,000, he would find that detail in *Hansard* for Friday, September 28.

Mr. BRACKEN: I was not in search of detail. What the minister has given is exactly what I wanted. These amounts were available somewhere and, while I am not suggesting that anyone hid them, we could not find the complete story.