

Supply—National Film Board

about the way in which the national film board presents its financial information, both to this house and to the public generally. Quite frankly, I do not think it is sufficiently adequate to enable the interested observer to obtain the factual information he may require.

In the case of the estimates which are before us, we have just gross amounts without any indication, as we have found in some of the other subsidiary operations of the government, of a breakdown between salaries, supervision, supplies and that type of information. Going beyond these estimates to the report of the film board itself, we find that we have exactly the same situation. The statement of income and expenditures shows their income, both from parliament, sales, rentals, royalties and miscellaneous, and then the expenditures under very general headings. When we go beyond that into the public accounts, we would expect finally to see a breakdown. We find ultimately certain information regarding those expenditures, but unfortunately it does not agree—this is the first point I would bring to the minister's attention—with the information in the national film board report.

Taking the year ended March 31, 1954, as an example, the film board report which I hold in my hand shows total expenditures of \$3,859,693. The public accounts for the same year show expenditures amounting to \$3,743,242. There is a difference of something over \$100,000. The second figure which I have quoted, which is a breakdown presumably of the figures in the film board annual report, gives us annual salaries and wages, allowances and things of that nature.

One would expect it to correspond with the information in the board's annual report, but it does not. Therefore we have no place to turn to get adequate information on the board's financial picture. I would point out also that the public accounts information regarding the activities of the film board itself puts together the expenditures in respect of the various departments. For example, in the estimates, and again in the film board report, we are being asked to vote money under three general headings, administration and general services, production of films and other visual materials, and distribution of films. When we try to find a breakdown in the information as to how much is being spent for salaries under each of these categories, we find only one gross amount, \$2 million odd in the public accounts.

I would just cite one more figure, and then give the minister an opportunity to answer that particular point. Turning to

[Mr. Hamilton (Notre Dame de Grace).]

equipment, we find that the vote in 1953-54 was \$130,795. According to the board's report the expenditure on equipment was \$113,878. According to the public accounts, the expenditure on equipment was \$83,685. There is only one possibility I can see for this state of affairs, and that is that public accounts may cover treasury board provisions which have been authorized, whereas the national film board may be drawn from their own accounts. The treasury board may be running somewhat behind the national film board. If that is the explanation it is still a most unsatisfactory picture from the viewpoint of someone who wants to analyse the financial picture of this organization.

I have a number of other observations, but I will stop there so we can take them one at a time.

Mr. Pickersgill: As a matter of fact, if the hon. member would permit it, I should like to give some consideration to this question. I have not attempted myself to reconcile the public accounts and the annual report. I assumed that there was no reconciling to be done. I think he has suggested there is, but I do not think I could do it here and now. Perhaps I could take his question under advisement and undertake to give an answer.

Mr. Hamilton (Notre Dame de Grace): I think that will be satisfactory, Mr. Chairman. I am not going to labour the point. I do not want the minister to think I am being unfair to him. I do wish that in a case like this, where almost \$3 million of government money is involved, we could have a little bit more control on the part of the minister over the details, not the final details but the administrative details of this situation. For example, we have turned up a situation here, and in reply the minister says, I was not aware that there was any difference and I have not attempted to reconcile the public accounts with this situation. It is a bit of a lacuna which one would not expect to find in the case of good business administration.

I would point out also one other shortcoming in so far as the estimates are concerned, Mr. Chairman. Many of the subsidiary operations of the government show in their estimates a figure for the amount of revenue which they expect to receive. They show their gross expenditures and then the revenue, coming down to a net amount which parliament is asked to provide. A case in point, perhaps not the best example, would be the Canadian international trade fair, where we get an adequate detail of the expenditures, less a deduction for revenue and then a total amount which the government is asked to provide. Here, we are