

development that has taken place is a Report, officially known as the "Report of the Royal Commission on Government Organization" but more commonly called the Glassco Report after the distinguished Chairman of the Commission. Under that shorter title it is designated in this Report.

5. The Glassco Report dealt with many matters other than the Government Estimates, but as your Committee is concerned only with the Estimates, it is that aspect of the Glassco Report that has demanded our attention.

In dealing with the Glassco recommendations, it is desirable to re-state the place and importance of the Estimates in our parliamentary system of government, and the methods and procedures whereby they are currently prepared, presented and approved.

6. The control by Parliament of the spending by the executive government has its roots deep in our constitutional history, going back in England as far as the days of the Long Parliament. In Canada, it was embodied in our Act of Union, and in the British North America Act. The executive government alone can initiate measures imposing charges upon the public exchequer, and in order to do so it must table in Parliament its Estimates of Expenditures. In the case of its Main Estimates, these are tabled on or about the commencement of the fiscal year to which they apply so that Parliament may have early and ample opportunity to deal with the spending program for the new year. They are usually tabled on or about February 1st each year.

7. Many months of preparation, however, have preceded the tabling. About the first day of July 1963 the Treasury Board requested the various departments of government to submit to it their establishment plans (that is to say, the expected numbers of staff members) and their expenditure requests, setting a deadline of November 1st, 1963, for such submission. Then during the months of November and December 1963 these submissions were studied, analyzed and, if necessary, revised by the Treasury Board and its staff. Discussion, argument and negotiation take place vigorously between all levels of Treasury Board staff and departmental staff during this period. The ministers who are members of the board met in December 1963 and conducted an intensive review of the estimates. It is at this stage that the various departmental ministers appear before the Treasury Board as suppliants for their particular areas of responsibility. The results were then recommended by Treasury Board to the Cabinet. The final decision on the Estimates was made by the Cabinet and thereafter the Estimates were printed and placed before Parliament.

8. In the light of the time factor involved in this procedure, it is understandable that from time to time during a fiscal year supplementary estimates are prepared and submitted to Parliament to cover expenditures unforeseen at the time of the preparation of the main estimates, or resulting from subsequent legislative action. Three such supplementary estimates have been tabled in Parliament for the current year, to date.

9. As of November 24th, 1964 the Estimates have not yet been approved and therefore no final supply bill has been voted by Parliament for the expenditures for this year. Because it has been necessary to supply the government with money on account so that it may carry on the business of the country, some five interim supply bills have been passed by Parliament so far this year, providing generally for expenditures for nine months and, in some cases, for ten or eleven months. It is an anomalous situation that most of the money has been spent before Parliament has approved the expenditures themselves.

10. The procedure as so described for this year is consistent with the pattern that has been followed for some years. It is familiar to all members