

	1961-62	1962-63	1963-64
Services and service fees	\$ 42,453,000	\$ 46,186,000	\$ 51,321,000
Proceeds from sales	25,902,000	26,531,000	28,445,000
Privileges, licences and permits ..	23,271,000	25,008,000	27,172,000
Refunds of previous years' expenditure	18,163,000	22,392,000	26,839,000
Bullion and coinage	7,965,000	9,404,000	9,717,000
Miscellaneous	9,524,000	7,578,000	9,048,000
	<u>\$ 127,278,000</u>	<u>\$ 137,099,000</u>	<u>\$ 152,542,000</u>

We now come to comments on expenditure and revenue transactions beginning with paragraph 44.

44. Reference has already been made to the statutory responsibility of the Auditor General, under section 70 of the Financial Administration Act, to call attention to specific classes of transactions observed during his examinations and to any other case that he considers should be brought to the notice of the House of Commons.

Pursuant to this direction, the following matters relating to the expenditure and revenue transactions examined during the fiscal year under review are brought to the attention of the House in this Report.

Paragraph 45 is contained only in the 1964 report. It does not appear in 1965 because no special warrants, I believe, if my memory serves me correctly, were exercised during the intervening year, so that you might wish to dispose of paragraph 45 now.

45. *Governor General's special warrants.* The dissolution of Parliament on February 6, 1963 before full supply for the year 1962-63 had been granted necessitated recourse to Governor General's special warrants in order to provide the necessary funds for the carrying on of government services during the months of February and March 1963. These special warrants were reported and commented upon in paragraph 45 of my 1963 Report.

As the new Parliament did not assemble until May 16, 1963, Governor General's special warrants were required during the months of April and May as follows:

- (a) one for \$260,979,774 on April 1, 1963 which provided the funds which it was estimated would be required during the month of April 1963; and
- (b) one for \$354,416,247 on May 2, 1963 which provided the funds which it was estimated would be required during the month of May 1963 or until Parliament was able to appropriate interim supply.

These two warrants were based on, and were approximately one-sixth of, the Main Estimates for 1963-64 and the amounts were subsequently included in the amounts authorized by Appropriation Act No. 1, 1963, c. 1.

The special warrants issued in the fiscal year ended March 31, 1963 had included a number of items which did not meet the test of being "urgently required for the public good", as required by section 28 of the Financial Administration Act. After considering this matter in its examination of the 1963 Report, the Public Accounts Committee in its Fourth Report 1964 recommended