

Towards the end of June we ran into some difficulty. The sittings of the Senate were uncertain. The committee could not sit if an adjournment was for more than one week, and although we might try to estimate the time at which the committee might be sitting we had to fit that into the timetables of a number of our witnesses who had other engagements and who had made arrangements for their summer vacations. The Steering Committee of the Standing Committee on Finance decided upon a program of eight meetings, and as these were going to extend over a period of time it was felt that they should start with the commencement of the regular fall sittings of the Senate.

At these eight meetings we would first hear Dr. Davidson, the Secretary of the Treasury Board. Dr. Davidson is a very experienced civil servant of long standing in various departments of Government. He is a dedicated civil servant, and one who commands high respect in Parliament and throughout the country, and has for a great many years. With Dr. Davidson the committee would hear also Mr. Steele, the former secretary of the Treasury Board, who is now Under Secretary of State. These two gentlemen would be followed by Mr. Balls, the Comptroller of the Treasury; Mr. Henderson, the Auditor General, and then Dr. Bryce, the deputy Minister of Finance. Time would be left for another two meetings at which the committee might consider the report that it would present to the Senate, or hear further evidence or rehear any of the witnesses who had appeared previously.

Hon. Mr. Brooks: I am sorry for interrupting the honourable senator, but will he allow me to ask a question? I did not understand what evidence the committee will be hearing. Is it the report of the Glassco Commission upon which these gentlemen will be examined?

Hon. Mr. Leonard: Perhaps I might amplify that. The Glassco Commission, in dealing with the estimates, has made some very sweeping recommendations, as I have said. I can give only a few examples. One of them is that the number of votes under which the estimates are brought before Parliament should be reduced, thus providing a smaller number of votes for Parliament to deal with. A second and very major recommendation is that in the preparation of the estimates, and in the form of the estimates, they be put under the heading of programs of expenditures. At the present time the emphasis is on details of expenditures. The thought behind that recommendation is that as a department embarked upon a program of expenditure, even though details of expenditures with respect to that program were kept, there would be a

deeper sense of responsibility upon the department to see that the program was being carried out economically, and there would be more opportunity afforded Parliament of examining into the carrying out of that program. That, in turn, involves giving to departments a greater responsibility with respect to the estimates. The next step is that it involves a change in the controls that are now placed upon the departments in carrying out their programs of expenditures.

These are important matters, and they are just some of the recommendations. These are the things we have been dealing with in the committee so far.

Hon. Mr. Brooks: It sounds very sensible.

Hon. Mr. Leonard: We had our first meeting of the fall session yesterday, at which Dr. Davidson spoke for several hours.

Under the schedule it is planned to have a meeting next Tuesday at which Dr. Davidson will finish his evidence and will be subjected to examination and cross-examination. When Dr. Davidson's evidence is completed we will hear from Mr. Balls during the following week, and then from Mr. Henderson, and so on according to this program. The program is subject to the calling of additional witnesses and the holding of additional meetings, but it does present an orderly way of dealing with these recommendations, a study of which seems to be important for this committee to be engaged in.

We are facing again the possibility of some uncertainty in the sittings of the Senate, for reasons with which all honourable senators are familiar. It may be that the Senate will not sit next week or the week after because no business is coming to it in the way of public bills from the House of Commons. That would mean a postponement of this program, but perhaps that is not so important as is the effect it would have on the committee's being able to maintain continuity in its studies. For instance, Dr. Davidson's evidence should be completed before we hear from the Comptroller of the Treasury, and the Comptroller's evidence should be completed before we hear the evidence of the Auditor General.

Therefore, if this report is adopted it is planned to go ahead with the meeting of the Standing Committee on Finance scheduled for next Tuesday even though the Senate itself is not sitting. The committee will then sit on eight successive Tuesdays until its work is completed, with the idea of presenting a report to this house before the Christmas recess. Other meetings may be necessary also. There may be more than one meeting a week. We have been in touch with all those witnesses and they know that these dates are scheduled for them. They are preparing their material