

---

# *The Budget Process in Western Canadian Legislative Assemblies*

---

Christopher Dunn

One of the few areas in Canadian Political Science where a relative calm exists is the study of provincial legislatures. When in session they are the subject of daily attention in the popular press but rare indeed is the article on them in the academic context. Nowhere is this benign neglect more evident than in the back eddy of the financial process in provincial legislative assemblies. It is fitting, then, to attempt a comparative review of Western legislative financial processes and reform efforts. We find much that is good, but substantial room for improvement.

---

## **Similarities**

---

The Western provinces share some basic characteristics in the way that they handle financial affairs. This financial business can usually be described as falling into three categories: Main Estimates (for ordinary annual expenditures), Interim Supply, (passage of a portion of the fiscal year's moneys in cases where the main supply bill cannot be passed before the start of the fiscal year), and Taxation, (raising revenue by legislative measure to cover expenditure). Some provinces will add variations on this theme. Saskatchewan and Alberta, for example, have Supplementary Supply to ratify special warrants which have earlier been authorized by the Lieutenant-Governor in Council; whereas Supplementary Supply Bills can also be used in Manitoba but are not a regular annual practice.<sup>1</sup>

Manitoba has separate Capital Supply (Main and Supplementary) whereas other provinces may include capital in regular Supply bills. In Alberta, Appropriation Bills are passed each year to authorize expenditures from the Heritage Savings Trust Fund and from the Alberta Capital Fund in the same way as Appropriation Bills are passed to authorize the expenditure of the Main Estimates from the General Revenue Fund (known as "Consolidated Fund" elsewhere).

Ersine May's old statement of the "general rules of the financial procedure of the Commons" in the United Kingdom does not entirely apply to provincial legislatures. The rules were that charges on the public purse must originate in the Commons and be authorized by legislation before they acquire full validity; the Crown must recommend the charge before the Legislature considers it; a committee of the House must consider the charge before the House does; and there must be an interval of at least a day between stages of financial business.<sup>2</sup> In Saskatchewan, the necessity for a committee of the Assembly to consider the charge before the Assembly does was abolished in the 1940s. In Alberta, not all money bills go to committee but it is nevertheless an unwritten rule that the Main Estimates are introduced only after supporting resolutions from the Committee of Supply. In regard to stages of financial business, "it is not uncommon in Manitoba for such a Bill [a Supply Bill, as distinct from the Estimates] to be moved through all stages and given Royal Assent in the same day. Often the final Supply Resolutions and the relevant Ways and Means Resolution will be adopted on the same day and followed immediately by the introduction of the relevant Supply Bill."<sup>3</sup> It is not common in Alberta to push major financial legislation through several stages on one day, but it is not unknown.

---

*Christopher Dunn is Visiting Assistant Professor at the Department of Political Science at Memorial University in St. John's, Newfoundland.*

The committees employed to process financial legislation used to be similar to those used in the UK before its reforms of 1966. Western provinces relied on three Committees of the Whole to perform the various finance-related functions in the legislature. Now only Manitoba has all three: a Committee of Supply, a Committee of Ways and Means and a Committee of the Whole. (British Columbia abolished its Committee of Ways and Means in 1985, but has the other two as does Alberta). The Committee of Supply (a committee consisting of the whole House) debates the estimates of expenditure for the fiscal year under consideration. The Committee of Ways and Means (also a committee consisting of the whole House) debates revenue proposals and passes resolutions respecting the amounts necessary to cover the expenditures of government. The Committee of the Whole serves as the forum for the normal committee stage after second reading. In Saskatchewan the "Committee of Finance" encompasses the functions performed elsewhere by the Committee of Supply and the Committee of Ways and Means.

In keeping with British tradition in financial matters, the executive proposes and the legislature disposes. The Executive requests money and the legislature grants it. Recommendations on "money bills" must be from the Lieutenant-Governor but the right to make the ultimate decision is jealously guarded by the legislature.

All provinces have provisions in their standing orders or legislature acts which give effect to sections 54 and 90 of the *Constitution Act, 1867* and the matter of Lieutenant-Governor recommendation. British Columbia's standing order (S.O.) 67 is nearly identical to section 54 of the *BNA Act*:

It shall not be lawful for the House to adopt or pass any vote, resolution, address or Bill for the appropriation of any part of the public revenue, or of any tax or impost, to any purpose that has not been first recommended to the House by Message of the Lieutenant-Governor in the Session in which such vote, resolution, address or Bill is proposed.

Alberta's S.O. 79 repeats exactly the wording of section 54.

Rule 30 of the Saskatchewan Legislative Assembly and Rule 53 of the Manitoba Assembly are slightly more specific about what constitutes a money bill. To the above description Saskatchewan adds "or [any vote] to impose any new additional charge upon the public revenue or upon the people, or to release or compound any sum of money due to the Crown, or to grant any property of the Crown, or to authorize any loan or any charge upon the credit of the Province ...." Manitoba's wording is almost identical.

British Columbia goes one step beyond the other western provinces by inclusion of a specific interdiction on "abstract opinions":

This House will not receive any resolution stating an express or abstract opinion of the House on recommending the expenditure of public money unless recommended by the Crown. (S.O. 66)<sup>4</sup>

The other provincial legislatures have been somewhat more tolerant of accepting private resolutions or amendments whose ultimate effect would be to increase expenditure. Saskatchewan's and Manitoba's rules specifically allow abstract proposals. Alberta has no rule against abstract opinions. In Manitoba money bills can be amended to decrease an expenditure, remove or reduce an exemption from a tax or proposed tax but there may not be moved an amendment that increases the expenditure, varies a tax or a rate of tax, or provides an exemption or increases an exemption. The general rule of thumb in most provinces is that if one goes "up" the Lieutenant-Governor must recommend; if one goes "down" this is not necessary. The Lieutenant-Governor's message of recommendation must accompany measures to increase taxes and expenditures but not measures to decrease taxes and expenditures.

A number of interrelated documents and events follow each other in very short order in the financial calendar of the Legislature. At the beginning of each session the Speech from the Throne outlines the general legislative program the government intends to implement. Debate on the Speech from the Throne follows, providing members, effectively the opposition, with the opportunity to criticize government initiatives. The debate is limited to six sitting days in British Columbia, seven in Saskatchewan, eight in Manitoba, and ten days in Alberta. After the House has agreed to an Address in Reply to the Speech from the Throne is the normal point at which the Assembly begins to deal with financial matters in the Budget Speech. Nothing in the rules of the various assemblies, however, requires that the budget debate be stayed until the Address in Reply is determined. Debate on the Address in Reply may be set aside at any time when the House wishes to proceed to other business; there is no priority attached to this Debate.

Estimates of expenditure are now tabled at the same time as estimates of revenue in all four western provinces. (Manitoba resumed this practice in 1983, thus falling into line.) There are no rules or standing orders which call for this joint presentation but the practice has evolved in order to allow for a balanced view of provincial finances. The two types of estimates--expenditure and revenue--may be contained in separate documents but some attempt will usually be made to relate the information in one type to that in the other. Estimates of revenue are usually accompanied

by the expression of planned tax or other revenue measures in what is generally referred to as the "budget address". Together the Estimates of Expenditure and the Budget Address form the "Provincial Budget".

The Budget Address is the text usually referred to as the "Budget Speech" of the Minister of Finance. The Budget Address for British Columbia generally will occur between the middle and end of February. The dates of the Budget Motion in Manitoba varied between February 24 and May 15 in the 1970-1984 period, but half were in April.<sup>5</sup> Beginning in 1983 it has been the usual practice in Manitoba to introduce the budget and table the estimates on the final day of the Throne Speech Debate or a few days thereafter. (In 1987 the Throne Speech Debate concluded March 10 and the budget was introduced March 16.)<sup>6</sup> The Budget Addresses of Saskatchewan and Alberta usually happen between the middle and end of March, just prior to the commencement of the new fiscal year (April 1 - March 31). (In 1982 and 1987, however, the budget was delayed by months in Saskatchewan). Typically the Budget Address includes fiscal and economic forecasts and highlights new expenditure and revenue initiatives. The atmosphere cultivated may range from the serene to the dramatic.

The Budget Debate follows the budget speech. Limitations on the number of days which may be spent on this debate vary by province: five days in Saskatchewan (excluding Budget day and the debate that day), six sitting days in British Columbia (excluding the day the Budget is presented) and eight in Manitoba. There is no duration limit on budget response in Alberta.

Consideration of the estimates of expenditure in the Committee of Supply is the next step. (In Saskatchewan they are considered in the Committee of Finance.) This committee is composed of all members of the House and examines the spending plans of the various departments. Votes on specific appropriations provide the opposition with the opportunity to criticize the direction of programs within the department.

Some provinces retain the practice of having Supply dealt with in committee (the Committee of Supply) before consideration by the House. British Columbia's standing order 65 (now repealed) was a modification of an 1866 British standing order to that effect. Preliminary referral of Supply to committee is now presumably implied in Standing Order 60 which says "the Committee of Supply shall be appointed for the Session on motion without previous notice." (Note should be made of S.O. 60A, mentioned later.) Alberta does not have an explicit rule but it is also implied in Standing Order 56 which states "there shall be a Committee of the whole Assembly called the Committee of Supply" and in Standing Order 57(3) which mentions referral of estimates to Committee of Supply. Manitoba does not have an explicit

rule either (other than standing orders simply creating the Committee of Supply) but its "General Rule" implies that it will refer to the precedents and practices already established and, in the absence of precedent, to usages and customs of the federal Parliament in financial matters. Presumably this gives it the option of adhering to "old usages" like the pre-1968 referral of Estimates to a Committee of the Whole. "The Manitoba financial procedure is a simple case of following a long established practice, only parts of which are laid down in the Rules of the House."<sup>7</sup>

The Committee of Supply and, in Manitoba, the Committee of Ways and Means are established at a point close to the beginning of every session, in some cases after agreement on the Address in Reply to the Speech from the Throne, in others after the tabling of the estimates. The wording of the motions establishing the Committee of Supply and of Ways and Means is designed to keep them from lapsing during the session and to enable the House to go into either when it wants, on subsequent sitting days. After passage, related motions are placed on the daily Order Paper, to be proposed by the House Leader at any sitting at any time during Government business.

The Manitoba Legislative Assembly procedure on supply bills is fairly representative of procedure in the other western provinces. After the Budget Speech debate, the House Leader or Finance Minister moves that the Speaker leave the chair and that the House resolve itself into Committee of Supply. The Chairman of the Committee of Supply takes his place and proceeds with the appropriate departmental estimate, calling each item ("votes" covering organizations, functions or programs) and allowing debate on individual Supply resolutions. When the Committee shows an inclination to rise, or when it is after 10:00 p.m., or when the department under consideration has been completed, or when there has been a motion "that Committee rise", the Chairman asks "Committee rise?" If this question is passed, the Speaker is called in, resumes his chair and the Chairman of the Committee of Supply moves that the report of the Committee be received. If the Committee rises and the House is adjourned after 10:00 p.m. the report and the motion that it be received are held over to the next sitting. In Manitoba, as in B.C., reports from the Committee of Supply may not be amended or debated.

The Committee of Supply and the Committee of Ways and Means are intimately related as far as financial measures are concerned. A. E. Buck's description of the federal Commons counterparts thirty-eight years ago is a lucid explanation of what still occurs in Manitoba.

Resolutions of the Committee of Ways and Means must contain amounts which do not exceed those already voted in Committee of Supply. The Committee of Ways and Means

cannot debate what has already been decided in Supply, and it cannot amend the resolutions in any way. The passing of the resolutions by the committee is largely a formal matter. Although these resolutions duplicate in a way the work of Supply, they must be passed by the Committee of Ways and Means, reported back to the House and agreed to, before a supply or appropriation bill carrying the amounts of the voted estimates can be introduced in the House of Commons.<sup>8</sup>

In Manitoba, after the subsequent adoption of all individual supply resolutions, and of concurrence motions in the Committee and House, as well as of a Ways and Means Resolution in the Committee of Ways and Means, the House resolves itself into the Committee of the Whole.

The only matter considered in Committee of the Whole after the adopting of the Ways and Means Resolution is the Supply Bill itself.<sup>9</sup>

The House "votes" (gives final approval to) expenditures by passing financial legislation known as the "Supply Bill" in Manitoba and British Columbia or as the "Appropriation Bill" in Saskatchewan and Alberta. (In Manitoba "Supply Bill" is the term used in the Journals and in everyday reference to the Bill, but paradoxically it is entitled an "Appropriation Bill"). The Supply Bill authorizes the expenditure of money for certain purposes and may also be used to authorize borrowing of money needed for such expenditures.

Debate on the supply bill affords the opposition in Manitoba two more opportunities to criticize the direction of government spending. The opposition usually moves to adjourn debate after the Finance Minister moves second reading of the supply bill, in order to voice its criticism of government activities. The adjourned debate on the bill can be recommenced at the will of the government house leader (being "government business") but usually follows in an orderly fashion the next day or days. The second opposition opportunity comes in Committee of the Whole. The motion for the speaker to leave the chair is passed, the Chairman of the Committee of the Whole takes his place and debate begins. The advantage to members is that there is no limit on the number of times a member may speak, if recognized, and motions do not need a seconder. The Report of the Committee is presented in the same fashion as in Supply.<sup>10</sup>

---

## Differences

---

Some differences exist between the provinces in various aspects of supply procedure. One aspect is committee structure. Saskatchewan has a strictly unitary (undivided) Committee of Finance, but the other western provincial assemblies have a variety of arrangements. (There is also no

Committee of the Whole stage on Appropriation Bills in Saskatchewan.)

Manitoba has the most unusual structure for supply procedure with the Committee of Supply sitting as one committee in two separate sections, one inside and one outside the Assembly Chamber. The origins of this "made in Manitoba" arrangement underline the importance of personalities in shaping the operations of provincial legislatures. Before 1975 there was no time limit on the question period. Up to this time Rule 65(1) of the Legislative Assembly had specified that "not more than ninety hours shall be allotted to the business of Supply on Estimates, including Main, Supplementary, Interim and Capital in each session." An agreement between the NDP and PC house leaders resulted in the Government getting a forty-minute time limit on question period and the Opposition getting unlimited time to discuss estimates. The Rules were accordingly amended. (However, Rule 64.1 (1) adopted in 1986 set a time limit of 240 hours at each session for consideration of Ways and Means and Supply Resolutions respecting Main, Interim, Supplementary and Capital Supply, and for consideration of the relevant Supply Bills in Committee of the Whole.)

Shortly after the 1975 arrangement was arrived at, concurrent sittings of supply were devised to deal with the obvious problem of time management in the Assembly; and they have endured. Subsections 4-6 of Rule 65 of the 1986 amended *Rules, Orders and Forms of Proceedings of the Legislative Assembly of Manitoba* outline the arrangement:

(4) The Committee of Supply is authorized to meet outside the Chamber to consider the estimates of government departments.

(5) The Committee of Supply may, unless otherwise ordered, sit in two separate sections concurrently, one section in the Chamber and one section outside the Chamber, to consider the estimates of separate government departments.

(6) Neither the Committee of Supply, nor any section of the Committee of Supply, is authorized to sit to consider estimates while the House is in session.

The quorum is 10 between both places. One place is the House itself, the other is the legislature's main committee room.

As a result of changes to the Rules in 1986, the order for consideration of departments in Supply is set on an alternating basis. First, the Official Opposition House Leader selects the departments whose estimates will be considered first in each section of the committee. Then the Government House Leader chooses the second departments in each section, and so forth in rotation, until all the departments have

been assigned a place in sequence. The Government House Leader tables in the House the finalized written statement of the order of consideration, which once tabled may be changed only by substantive motion with required notice, or by unanimous consent. Rule 65 (6.1), (6.2), (6.3).

Alberta has a variegated committee structure on paper, but not in practice. The 1984 Standing Orders of the Alberta Legislative Assembly provide that:

57(1) The Committee of Supply may establish subcommittees consisting of members of the Committee and, with respect to each subcommittee so established, shall designate its name, appoint its members and designate its chairman.

(2) One-third of the members of a subcommittee appointed under this standing order constitutes a quorum at any meeting of the subcommittee.

(3) Upon the submission of the estimates to the Assembly, and their referral to the Committee of Supply, the Committee of Supply may refer any portion of them to one of its subcommittees for that subcommittee's report on it....

57(6) No substantive vote shall be made in a subcommittee, except to conclude discussion and rise and report.

The elections of 1975, 1979 and 1982 returned small numbers of opposition members, too few to make for a viable subcommittee system. It remains to be seen if the larger opposition returned in 1986 will have any impact on financial procedures.

In 1985 British Columbia amended its Standing Orders to provide for the possibility of referring of estimates to select standing committees; these appear to be merely supplemental in nature to the Committee of Supply. The provision for standing committees reads:

At any time after the Estimates have been referred to the Committee of Supply, the Government House Leader may refer Votes within the Estimates to a Select Standing Committee upon motion without notice. Such motion shall be decided without amendment or debate. (S.O. 60A)

As of early 1987, however, the standing committee approach to estimates has not been used; the Government to date has been reluctant to countenance anything more than a bare minimum of use for standing committees in general, and the estimates process appears affected by this aversion.

Time limits regarding supply are a second point of difference. The absence of any limit—until recently—in Manitoba had expanded roughly threefold the amount of time spent on the process.<sup>11</sup> Saskatchewan has time limits on the budget debate, and on the Appropriation Bill at the conclusion of the session which has a two day limit. Limits

however are not applied to debate of second reading or to estimates; instead informal negotiation about a timetable is worked out between Government and Opposition. In Alberta, the limit applied to the consideration of Main Estimates by Committee of Supply is 25 sitting days (S.O. 58(1)). As well, there is a limit of 12 sitting days for Committee of Supply consideration of the Estimates and Supplementary Estimates, if any, of the Alberta Heritage Savings Trust Fund (A.H.S.T.F.) (S.O. 58(2)). In regard to ordinary Supplementary Estimates and Interim Supply Estimates, "a minister of the Crown may, with at least one day's notice, make a motion to determine the number of days that the Committee of Supply and its subcommittees may be called ... and the question shall be decided without debate or amendment" (S.O. 58(6)). By contrast, the standing orders of 1974 did not include time limits on estimates consideration.

The British Columbia Legislature has witnessed particularly volatile debates on the matter of supply time limits, and time limits in general. The general direction has been to expand rather than restrict the time allowed.

Global time limits were adopted June 20, 1974 in S.O. 45A and covered the Address in Reply, Budget Debate, Public and Private Bills, and Committee of Supply. The new Budget Debate rules provided for a 40 minute limit on members' speeches (except for the Minister of Finance and Opposition Leader or designated speaker) and a six-sitting-day limit. In Committee of Supply, proceedings were not to be more than 45 sittings, with a further proviso. "If, at the conclusion of the 45th sitting, 135 hours have not been utilized for debate in the Committee of Supply, the Committee shall sit again for such additional time as may be required to bring the total of time for Supply to 135 hours." Each member was limited to 30 minutes.

The issue of Supply time limits came to a head in May 1975 when the Social Credit opposition forced the issue by vehemently protesting the New Democrats' attempt to enforce the 135-hour limit. Newly-chosen Socred leader William R. Bennett stumped the province popularizing a phrase—"not a dime without debate"—faintly reminiscent of the Boston Tea Party, with analogous results. The Government backed down on the issue but its image was seriously marred by the affair.

The Social Credit soon afterward returned to government pledged to overturn the rule. Standing Order 45A was amended on June 16, 1977 by removing the sections dealing with the imposition of time limits in the Committee of Supply. The 1985 amendments to the standing orders effectively continued this arrangement, changing only the maximum speaking period for most members from 30 minutes to 15 minutes. However, this is only the maximum



at any one time; a Member in Committee of Supply may speak as frequently as the Member wishes. There is therefore no effective time limit to the deliberations of the Committee of Supply.<sup>12</sup>

Alberta, thirdly, also stands apart in its practice of designated "opposition days." The other provinces have not had similar provisions, probably because of their lack of time limits and the general vigor and health of the opposition side.

Fourth, there are also slight differences with regard to executive authority to modify spending limits. All provinces provide for "special warrants" which allow for the Lieutenant-Governor in Council to authorize expenditure that has not been approved by the Legislature, where expenditure has not been foreseen or has been insufficiently provided and is urgently needed for the public good. However, the provinces differ as to which ministers are enabled to "report" the need for special warrants and as to what fiscal year to assign the amounts authorized in special warrants.

All of the provinces' financial acts now stipulate that special warrants may only be authorized when the Assembly is not in session or is adjourned. British Columbia and Saskatchewan are the most restrictive. "Not in session" means the Legislature is prorogued, dissolved, adjourned for an indefinite period or adjourned to a day more than seven days. In Alberta it is deemed not in session when it is adjourned for more than eight days. Manitoba's original 1969 legislation made no mention of the Legislature not being in session. This led to a particularly sticky situation in 1974, when special warrants were passed with the Legislature still sitting, in order to pass Interim Supply. The Conservative Opposition of the day had decided to protest a government action by filibustering the Interim Supply debate until several days into the new fiscal year (April 1 - March 31). The NDP government, rather than use closure, used the loophole in Section 42(1) to bring in special warrants to pass Interim Supply. The Conservatives remembered this incident and made an appropriate change in their 1979 amendments to the *Financial Administration Act*. Section 42(1) now has the words "when the Legislature is not in session or when the Legislature is in session but has been adjourned for a period of more than 10 days."

Provinces do, however, provide an accountability safeguard with special warrants. The public accounts of the province will ultimately provide a statement of the authorization of special warrants and expenditures under the same.

---

## Reform Efforts

---

How much of a case can be made for reform of the financial process in Western Canadian legislative assemblies? Unmistakably there is much that is valuable in existing procedure: unlimited time for estimates debate in two of the provinces, joint tabling of revenue and expenditure estimates, provisions for lengthy budget speech debates, frequent opportunities to criticize government spending and explicit accountability safeguards for use of special warrants in three of the provinces.

In addition, there have been periodic reform efforts in the various provinces. In February 1985 the British Columbia Legislative Assembly adopted the amendments to its Standing Orders which had been unanimously recommended by its Select Standing Committee on Standing Orders and Private Bills. These were the first major revisions in over fifty years. Some of the wide-ranging changes related to financial business. The procedures associated with interim supply were drastically simplified, the Committee of Ways and Means was abolished, and there is now provision for referral of estimates to select standing committees.<sup>13</sup> There have been three major revisions to the Saskatchewan Rules since 1969.<sup>14</sup> Some have touched on financial affairs: the installation of a Board of Internal Economy, the 1970 establishment of the Committee of Finance and the combining of Second and Third Readings of the Appropriation Bill into one debate of two sitting days.

It appears nonetheless that there is much room for improvement. The signs indicating need for further reform fall into two classes: apparent failure of political will and structural problems.

By "failure of political will" we mean *a tendency to follow the letter but not the spirit of legislative rules*. Opposition political parties have identified some examples of such failure of political will.

1. British Columbia, 1983: Like many of its contemporaries, the Social Credit Government tainted its respectability by embarking upon a thinly-disguised political advertising campaign (called "Provincial Reports") during the half year time period preceding a provincial general election.

The gist of the Opposition's argument was that the Government was paying for partisan advertising through public moneys, which violated the principles of legislative control in B.C. and was furthermore a breach of privilege. The votes identified by government officials to an NDP researcher made no mention of authorizing television advertising, and were, according to the NDP, hence illegal.

As well, said the Opposition, "the right of parliament to be assured that the Crown does not spend aside from or in addition to, legislative appropriation is a fundamental privilege of Parliament itself ... spending funds outside or beyond parliamentary appropriation is a breach of privilege."<sup>15</sup> The government as might be expected did not give the charges serious consideration.

2. Manitoba, 1984: On April 13, 1984 Progressive Conservative Opposition member Brian Ransom rose on a matter of privilege and moved "That this House condemn the action of the Executive Council in passing a special warrant of \$1.5 billion thereby depriving the Members of the Legislative Assembly of their right to vote on matters of supply." Mr. Ransom maintained in the House that

"what this government did was to pass a Special Warrant for \$1.5 billion, which was not only the largest Special Warrant that this province has ever seen, but is larger than any Interim Supply bill ever passed by this legislature.... What this government has done is to deny the House the privilege and the right to debate the question of Interim Supply."<sup>16</sup>

On April 16, 1984, the Speaker found that there was no *prima facie* case for giving the matter precedence over other matters on the Order Paper. The provisions of the *Financial Administration Act* had been followed, and the size of the Special Warrant was "a matter for debate between Members and not something for the Chair to decide."<sup>17</sup>

3. Saskatchewan, 1987: The Conservative Government refused NDP Opposition demands to call the "spring" session of the Legislature and to present a budget, relying instead on special warrants from April 1 to June 17, 1987. Opinions as to the constitutionality of this omission were mixed: some deemed it a breach of convention, some called it merely part of an unfortunate trend. Unfortunate indeed it was. There was a major provincial restraint program being initiated at the same time, demanding Government accountability, and it was the second time in five years that the Government had so delayed a budget.

These are not the only relevant examples of failure of political will in Western legislative assemblies. There has been a general tendency for the relative size and use of special warrants to increase in recent decades, indicating a valuing of administrative convenience and financial legerdemain over legislative oversight.

Structural problems also indicate need for further reform. Reports by provincial auditors or auditors-general<sup>18</sup> are only one of several extremely useful sources for discovering "structural problems," or *deficiencies in the mechanisms used to handle legislative financial business*: structures such

as the estimates, reporting mechanisms, legislative committees and audit mechanisms. Auditors in the four western provinces have made several recommendations about general financial processes in the past decade. A review of the record shows that much remains to be done to ensure that executive accountability to the legislature is meaningful and that, although the provinces have made some progress, many recommendations are only partially answered or even ignored.

Regarding Estimates, the Auditors suggested multi-year fiscal plans for legislative review, formal legislative mechanisms for evaluation of the provincial economy, "accountability information" for the Legislature, and review of public spending which now occurs without annual legislative scrutiny. Recommendations to improve reporting included presenting Public Accounts data to allow comparability with the Estimates and treating tax expenditures in the same manner as regular expenditures for the purposes of budgeting and financial reporting. Public Accounts Committees were urged to give more timely reports and departments were exhorted to improve internal auditing.

Provinces might profitably then devote more attention to ensuring that their budget processes are consistent with meaningful accountability. Legislative reform efforts in the past, laudable as they were, took place largely without the attention and involvement of the larger public they were supposed to benefit.<sup>19</sup> Legislative reform in general seems to be a secondary, low-profile item, and reform of legislative financial processes in particular even more so. Some methods of attracting public attention to the issue of accountability seem imperative.

Two options come to mind. One is to publish a budget paper which would outline the problem of accountability in the budget context. Ontario did this recently with its October 1985 budget paper *Reforming the Budget Process*. Another is to adopt the eminently sensible approach of the Lambert Commission and to see accountability reforms as matters which must be coordinated in both the legislative and executive contexts.

There are certainly enough reasons to suggest the need for reform of the budget process. Provincial auditors have had little difficulty cataloguing a wide range of lax spending practices. Provincial financial information seems delphic in nature. There are doubtless many improvements to the budget process that could be made upon investigation. If, as Socrates said, the unexamined life is not worth living, western provinces have an interesting choice ahead. ★

## Notes



1. A Supplementary Supply Bill "has been done in only one of the last five sessions. It was done twice in 1982-1983, with one for \$46,042,700 and another for \$9,000,000." Correspondence from W. H. Remnant, Clerk of the Legislative Assembly of Manitoba, March 18, 1987.

2. Erskine May, *Treatise on the Law, Privileges, Proceedings and Usage of Parliament*, (London: Butterworth and Company, 1964) p. 715.

3. Remnant Correspondence, March 18, 1987.

4. See George MacMinn, *Parliamentary Practice in British Columbia*, (Victoria: Queen's Printer, 1981) pp. 105-106.

5. Correspondence from Gordon Mackintosh, Clerk Assistant of the Manitoba Legislative Assembly, July 10, 1984.

6. Remnant Correspondence, March 18, 1987.

7. *Ibid.*

8. A. E. Buck, *Financing Canadian Government* (Chicago: Public Administrative Service, 1949).

9. Remnant Correspondence, March 18, 1987.

10. The sections on the Manitoba Supply procedure rely heavily on material supplied by the Clerk's Office, Manitoba Legislative Assembly.

11. James Walding, Eighth Canadian Regional Parliamentary Seminar, Commonwealth Parliamentary Association, November 3, 1982, p. 142. Andy Anstett and Paul G. Thomas estimate that the average over the last decade has been about 290 hours. "Manitoba: The Role of the Legislature in a Polarized Political Culture," presentation to the Conference on the

Parliamentary Tradition in Canada, Quebec City, March 26-28, 1987, pp. 27-28.

12. Correspondence from Ian M. Horne, Q.C., Clerk of the Legislative Assembly of British Columbia, March 17, 1987.

13. See speech by Mr. Pelton in British Columbia, *Debates of the Legislative Assembly* (vol. 10) Feb. 12, 1985, pp. 4913-4915.

14. Saskatchewan, Legislative Assembly, *Report of the Special Committee on Standing Orders and Procedures of the Assembly*, December 1969; *Third Report of the Special Committee on Rules and Procedures of the Legislative Assembly*, November 22, 1976; *Report of the Special Committee on the Review of Rules and Procedures of the Legislative Assembly*, April 21, 1981.

15. "Legislative Control over Public Spending," news release by Alex Macdonald, Office of the Official Opposition, Victoria, British Columbia, February 18, 1983.

16. Manitoba, Legislative Assembly of Manitoba, *Debates and Proceedings*, April 13, 1984, pp. 12-13.

17. Manitoba, Legislative Assembly of Manitoba, *Votes and Proceedings*, no. 3, April 16, 1984, pp. 21-22.

18. Annual Reports of the Provincial Auditors for Manitoba and Saskatchewan and of the Auditors-General for Alberta and British Columbia were examined for the years 1979 to present.

19. See, for example, Manitoba, Legislative Assembly of Manitoba, Standing Committee on Rules of the House *Proceedings*, November 8, 1984, pp. 49-51.

