Is it not human nature to ensure that things that are embarrassing for you or your department are covered up? Is it not human nature to want to ensure that policies you have recommended as an on-line manager, policies you have set up, are not shown to be inadequate, are not shown to be wasteful or ineffective? It is a reflection, I would suggest, on you as the on-line manager.

It seems to me with this lack of independence you would also get a lack of objectivity of the reporting. Even though it is to go back and be looked at by the director general who is to oversee the evaluation, it seems to me, and this is reflected in the committee report, that the information fed to the director general will be coloured by the perceptions of the on-line managers, those very people who set out the policies originally.

A system that sets out the responsibility to evaluate the effectiveness and the efficiency of the fiscal policies of the department and the government, a system that looks to those same officials who developed the policies, runs the risk of getting us into a conflict situation, a conflict of interest as I have already set out. I think we have to be very cautious of that. That is why I believe the committee and I personally are so upset at this cavalier throwing off of a responsibility.

## • (1150)

It has also been pointed out by the member from Vanier that it is first in and first out. First of all, it was unfortunate that they took so long in getting an evaluation program but it is worse than that now that they have taken it away. By doing that, they have shown that they can turn their back on Treasury Board and on the Comptroller General and simply say: "We do not want an evaluation program". Here is a major department with \$400 million that goes through every year that has successfully been able to turn its back on the guidelines, to turn its back on the Comptroller General and say: "We do not want a system of evaluating from without. We will do it from within". What is to prevent other departments from doing the same thing?

The Comptroller General assured us that he would not let that happen and yet what power does the Comptroller General have not to? The power lies within the departments to set up their programs. The Comp-

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troller General does not have the power to stop them from cutting out the evaluation system. That is my fear. With one of the majors getting away with it, others who decide to save a bit of money will say: "We really do not have to do that because finance has shown us we do not have to do it". They will turn their backs on evaluating their systems. I think that over all that could have a devastating affect upon government programs, upon what we get as the public, upon what we get as members of Parliament on the information of the programs set up within our various departments.

We in the public accounts committee take our job very seriously. All sides of the House have worked hard within that department. They have looked at the systems. They have looked at whether the program within the systems were valid. I have worked in concert, over the two years that I have been a member of the public accounts committee, with the Auditor General in trying to see whether the people of Canada are getting value for their money within the government and within the various programs.

When you have a department that makes it difficult for the public accounts committee to do its job, you have a department that will not work within the system and the guidelines set out. You have a department that tends to ignore some of the requests and the recommendations of not only the Auditor General, but a parliamentary Standing Committee on Public Accounts. It does not bode well, I believe, for the future of the programs.

I have set out some of the concerns and the Comptroller General has said in evidence before the public accounts committee that he does not sit in judgment yet on the system that they have set out and I have outlined briefly from the memo within the department. He is willing to give it a chance.

I have set out a couple of things that have concerned me and have concerned the committee. There have been some efforts to go part way in meeting some of the concerns of the committee by the finance department.

I think the thing that would make me happiest, and I am sure that the members of the committee would agree with this, is that the policy guidelines set out within Treasury Board were followed. In fact there was set up within the tax department an independent body uncon-