

Supply

job in holding the Government and its expenditure of tax dollars accountable.

We have now moved to the point where we not only have the Blue Book as part of the Estimates, but a guide as well to show us how to use the Blue Book. It shows Members how to use the Blue Book in connection with two other very important documents, which are the Government's expenditure plans and the departmental expenditure plans which are hopefully being developed by all Government departments within the very near future.

If this information is compared to what is available with respect to Crown corporations, all that Parliamentarians have to review with regard to Crown corporations are the annual reports of those Crown corporations which are, indeed, lacking in terms of the information that should be available to Members.

There was a great deal said in the paper on accountability about restructuring some of the committees so that we do not only look at the pre-expenditure of tax dollars but also are able to review and monitor programs and expenditures on an ongoing basis, to examine the mandate versus the actual role of some of the Government departments and its agencies as well as to conduct a close examination of the post-expenditure so that we can tell whether or not Government departments have met the objectives that they set out earlier. In this manner we can determine if we have received the true value for the dollars that were actually spent.

I am very interested in one recommendation that I would make, which is that we should have a standing committee of the House examine all quasi-governmental bodies, including Crown corporations, on an ongoing basis. We find that Crown corporations have grown far beyond anyone's expectations. When one sees the facts which were compiled by the office of the Comptroller-General on November 30 of 1981, we see that in our country today there are some 306 Crown corporations which are either totally or partially-owned by the people of Canada. Shares of these corporations are held by the Minister in trust for the people of Canada. We do not have any real input into how those expenditures are made. We do not have any valid information to ascertain whether or not Crown corporations are fulfilling a meaningful role.

When I mentioned that we have 306 federal Crown corporations, I should point out further that in 1982 the Crown-owned corporations employed over 263,000 Canadians. They had record assets of approximately \$67 billion, expenditures of more than \$30 billion with liabilities of some \$57 billion.

These figures can be compared to the Government itself. Government departments employed approximately 221,000 public employees, excluding those employed by the Armed Forces and the RCMP. These departments spent over \$75 billion in 1982. This shows that the Crown corporations play almost or possibly as much as an important role as Government departments play. Yet we find very little information available for Parliament to scrutinize the activities of Crown corporations.

I was somewhat distressed to see the jowl-flapping back and forth between the Liberals and the Conservatives. I thought

that the Leader of the Opposition was delivering a good speech on accountability of Crown corporations. As I have already indicated, I believe that the Liberals should be listening to the Opposition since it is in the interests of every Member of Parliament to see that the taxpayers' money is used to its best value. We must carefully scrutinize how the taxpayers' dollars are spent to ensure that Crown corporations are using their funds efficiently.

In the majority of Crown corporations that were audited by the Auditor General, financial management and control has been found too weak and very ineffective. Moreover, the co-ordination and guidance by central Government agencies of financial management and control practices in these Crown corporations were virtually non-existent, as the Auditor General points out. This, together with the results of the previous years' study of similar practices in the departments, led the Auditor General to express the deep concern that Parliament and, indeed, Government have lost control of the public purse. I suggest that this is a sad fact.

We are here to represent those who elected us. I have found that the only real control exerted on Government and Crown corporations is by the executive arm of the Government, the Cabinet. Backbench Liberals have very little say about how Canadians' tax dollars are spent. Members of the Opposition have very little input as to how tax dollars are spent. Even more importantly, we have little say in assessing whether Canadians have received good value for the dollars that are spent by the Government of Canada.

Six years have passed since the office of the Auditor General pointed out the existence of major weaknesses in the control and accountability of Crown corporations. The legislative framework urgently required is still, in fact, not in place. We do not believe that there will be effective legislation with respect to Crown corporations for quite some time to come.

There are a number of recommendations that the Auditor General made in his recently tabled Annual Report that I believe should be pointed out for the record. He said that there is a need for broad legislation respecting the accountability of Crown corporations and that it should include provisions relating to each of the elements of authorization and mandate, financing, directing, controlling and reporting. Such legislation should provide that these corporations be subject to comprehensive audits.

Unless a Crown corporation allows the Auditor General to conduct a comprehensive audit as a result of the establishment of a good relationship, the Auditor General can only conduct an attest audit on the figures that are given by the accountants of a Crown corporation. A comprehensive audit should be required of all Crown corporations. This comprehensive audit would include a review of the original mandate and objectives of the Crown corporation. I would also consider the questions whether these are procedures which can measure the effectiveness of those objectives and whether the corporation is truly operating with due respect for economy and efficiency. The