

commission. From my personal observation, it is an attempt to somehow redress this balance, this tendency for the control at the centre, to bring up and to restore somewhat to the operating departments of government the responsibility in matters which the public accounts committee would wish to consider, and certainly in things for which the treasury board is responsible. I would refer particularly to the close interrelationship between the printed estimates and certainly in things for which the treasury board is responsible. I would refer particularly to the close interrelationship between the printed estimates and the public accounts. The estimates disclose to the house the intentions of the government. The public accounts come before you as an expression of how the government actually spends the money that has been authorized by parliament.

I intended to note, in the things outlined as being achievements of this committee, the fact that you overlooked the approval which was given the report of the last public accounts committee, or a recent report of the committee, to the house in respect of the breakdown of the estimates. We had put before a previous committee certain improvements in the estimates which we considered to be technical improvements, such as the cutting down of some of the historical detail in the staff area and bringing the detail section in line with the voted section in the estimates. We had hoped to improve the presentation of these so that as members you would get a better understanding of the intentions of the government.

The recommendations which we as the treasury board staff, and the minister as chairman of the board, are considering arise out of the Glassco commission report, and they do involve some quite fundamental changes in the presentation of these estimates. I would remind the committee that it was in the consideration of the 1950-51 period by the public accounts committee that the form of the estimates as they are now was approved. It is one of the major recommendations of the royal commission that this form of presentation, as it is now, quite clearly has outlived its usefulness and there should be a recasting of the estimates to disclose the actual program and activities of the department. This is a major recommendation of the commission and is one which will have its implications in respect of the accounting system of the government and the presentation of the material in the public accounts at a later date.

The royal commission has made recommendations designed to reduce the number of votes in the estimates. I would recall to the committee that at previous sittings you made special reference to the estimates and suggested that the staff of the Department of Finance and treasury board should prepare a report for this committee of the changes made, and since that time we have been working on this. We hope there will be an opportunity, when you deal with this item, to bring some thoughts before the committee on this matter. There are recommendations in the royal commission report about the way in which the revenue should be presented in the estimates. This involves the use of revenue and the voting by parliament of only the net required. This is also a matter of some significance which we would like to discuss before the committee if there is an opportunity to do so. I think—and I am really in my remarks discussing what is an obvious point—that the recommendations of the royal commission are a major preoccupation of the staff of the treasury board these days.

The Minister of Finance and the government, of course, have indicated that they wish to implement those recommendations of the commission which can be implemented readily and which commend themselves to the government. I think this would be the view of our own minister. I think also I could say quite categorically that as he and previous ministers of finance have indicated, they would only move on some of these matters, particularly related to the way in which information is submitted to parliament, in the knowledge