

make lump sum charges to expenditures. This has had the effect of reducing the surpluses at the time.

Senator CROLL: Those were other days.

The CHAIRMAN: Shall we proceed now with the outline of the specific recommendations Mr. Bryce was going to deal with?

Mr. BRYCE: Perhaps I could go through the sort of summary list here of what the Glassco Commission recommended, the ones on page 94:

The number of votes be reduced and all cost elements of individual programmes be consolidated within the same vote.

I gather there is fairly general agreement with that. Naturally, the pattern of votes is something it has been traditional to work out with the Public Accounts Committee, and that has been done and is in process. Dr. Davidson and Mr. Steele spoke of that at some length to you.

The second recommendation:

Departmental estimates be prepared on the basis of programmes of activity and not by standard objects of expenditure.

As the inventor of the standard objects classification some 15 years ago—or, rather, the standardizer of it, I would quite agree with that. I think that has largely outlived its usefulness, except in answering questions, which can be done by cross-classification, and I think that recommendation makes good sense.

The CHAIRMAN: It would take a little time though.

Mr. BRYCE: Yes, that is my understanding.

The third recommendation:

The establishment review be undertaken as part of the overall review process.—

I quite agree with that. As a matter of fact, I always did it that way when I was in the Treasury Board, and it was changed subsequently, really in order to try to spread out the work load of the Treasury Board staff. I think it makes sense to settle on a program before you try to settle on the number of people who are going to do it. I may say the reason for doing it first was largely, not to try to get the size of the establishment but because we were trying to get some sort of organization of the classification of positions at a time when the service had been growing rapidly and there was a lot of necessity to review the classification of jobs. The separation was, I think, to a considerable extent for that reason.

The fourth:

More objective standards for analysis and comparison be developed and employed by senior departmental management and the Treasury Board in the review process.

I am wholeheartedly in agreement with that, and I think most are who have studied the project. The difficulty here is to develop the standards. It is hard to measure government operations and develop standards to say how much a man's productivity is. I would hate anybody to try to measure my output in a year. I do not know what standard they would use.

The CHAIRMAN: They would have to put something on your brain.

Mr. BRYCE: But certainly this is a highly desirable thing, and I think a lot of effort should be devoted to achieving it.

The next one:

Where appropriate, revenues be offset against related expenditure, and that votes be shown in the estimates and controlled on a net basis.