

grams, should, under an expenditure management system, properly operated, be within the jurisdiction of the ministers who form part of the policy committee dealing with that envelope.

**Mr. Thomson:** Mr. Chairman, I do not know whether the other hon. members of the House gained anything from that statement. I asked a very simple question: is the minister responsible for spending or is he not? It requires only a "yes" or "no" answer. I do not want to hear about envelopes. Is it the responsibility of the President of the Treasury Board to put a certain sum of money in the envelope and then that is all that particular minister has to spend, or is it the responsibility of some other official in the government?

**Mr. Stevens:** He is just a token.

**Mr. Johnston:** Mr. Chairman, it is perfectly clear—

**Mr. Blenkarn:** Be careful now.

**Mr. Johnston:** I require no protection as the hon. member has suggested. He requires protection from himself, Mr. Chairman. He is his own worst enemy. I would appreciate it if he refrained from any comments until he has an opportunity to question me further at eight o'clock this evening.

The expenditure plan of a government, the fiscal plan of a government, is prepared by the Minister of Finance in consultation with the President of the Treasury Board, myself.

**Mr. Thomson:** I take from that, Mr. Chairman, that the Treasury Board is no more than a bookkeeper for all the spending that takes place in the government. In effect there is no accountability in Treasury Board for money spent; they simply account for those moneys with no control over them.

Let me go on to another matter. The Auditor General has stated that the estimates in their present form are confusing and uninformative. I am sure the minister, if he has been exposed, as many of us have been, to the form of the estimates presented to members of the House, will concur. The Auditor General has made specific recommendations with respect to the form of the estimates so that they will be presented in an intelligible form to members. We are not all accountants or bookkeepers. I wonder if the President of the Treasury Board could tell the House specifically when he intends to produce, for members of the House, the estimates in a form as recommended by the Auditor General.

**Mr. Johnston:** Mr. Chairman, the hon. member will be pleased to know that the new form of the estimates, absolutely essential to an adequate information system for members of the House, for the media, and for the public at large, is, I hope, now under way. The new form was recommended in a report from the public accounts committee, I believe in March, 1979. There were delays; there was an election, as hon. members will recall, in May, 1979, and it may not have been as major a priority item as it is in my mind—I should start that sentence again so there is no confusion about it. It is a

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major priority item with us; it may not have been with my predecessor.

In any event, the Comptroller General now has assumed responsibility for this program. I understand that we will be producing pilot projects for examination by members in, say, five specific departments, late this year. These pilot projects will give members an opportunity to assess their value. I am sure they will be pleased with the result.

I understand that in the 1981-82 year we will be presenting the same five or a number of parallel estimates showing those departments but based upon, as I recall, the prior year. In other words, they will be there in a form which will permit hon. members to make a comparison, to evaluate, and, if you like, understand the difference between the existing estimates and the new form of estimates which we hope to introduce. This has been put on a timetable. It is being monitored by my office and I shall do my best to ensure that the schedule I have indicated today is adhered to.

**Mr. Stevens:** It was our schedule.

**Mr. Thomson:** Mr. Chairman, I am delighted to hear, after many years of recommendations by the Auditor General that the estimates be presented in a readable and informative manner, that we are finally to see this.

The Auditor General also made another recommendation, that the actual expenditures be presented, as against the detailed estimates. As the President of the Treasury Board is well aware, we have here the book of estimates for the year ending March 31, 1979, and also what we actually spent for the year. The object of the Auditor General's recommendation is to match these two, so that members of Parliament will know where there is deviation, where we have overspent, and where we have underspent, and so that we can have an intelligent approach to examining the money actually spent and the estimates for the ensuing year. Could the President of the Treasury Board please tell me when he expects to have that comparative information available?

**Mr. Johnston:** Mr. Chairman, the project with respect to the public accounts and with respect to the same pilot project is proceeding in parallel so that there will be public accounts available for examination by comparison with the new form of estimates, following the 1981-82 year. Members of the House will be able to do as the hon. member suggests, that is, make a direct comparison between the new form of the estimates and the new form of the public accounts designed to reflect the spending done pursuant to those estimates.

**Mr. Thomson:** Mr. Chairman, one of the most important proposals that the Auditor General put forth was the hiring of a comptroller general. At the same time he recommended that departmental financial comptrollers be hired and placed in each department. The Auditor General said recently that the Comptroller General had completed his IMPAC program but the program could not proceed because there were no financial comptrollers in the individual departments to implement it.