the one sitting on the front bench. No one else cares about the bill. I am sorry, I see the Minister of Employment and Immigration (Mr. Cullen) as well, and the Minister of State (Environment) (Mr. Marchand). Are there any more? We will not count the government whip. I will carry on with what I was trying to say concerning the Auditor General.

I went through each and every one of those particular subamendments that we found were required in order to make this bill more effective and acceptable. I do not want to take up the time of the House but I think it is necessary that hon. members should know. I refer to each and every one. I have just read (a), (b), (c), (d) and (e). Because it is important I will read them into the record. I quote from the committee report on miscellaneous estimates, issue No. 8, Friday, March 17, 1978, at page 8:12: and page 8:13:

THE CHAIRMAN: Thank you, Mr. Alexander.

MR. ALEXANDER: Thank you very much, Mr. Chairman. Thank you, Mr. Auditor General. When you asked yourself those two questions, the why not and the why, it seems to me, and check me if I am wrong, you did not really throw out the window the suggestion that there could be some spelling out of duties and functions. You, and I say this with a great deal of respect, are interested in it, but I think what concerns you is the possibility that the Comptroller General's hands would be tied somewhat. Given the fact this is a new function or a new job, there are not new responsibilities, but there is the separation of them, what bothers me is that you indicated this type of function has never existed before. In the light of that I have a feeling that we around this table should at least give some direction and some indication of general duties and functions. I just want to read this to you because it does not seem to offend, if it is worded this way. It is purely a guideline which gives some indication as to what the committee thinks the duties and functions of the Comptroller General should be.

The Comptroller General of Canada shall design, develop, implement and monitor such systems that will ensure that

(a) the form of estimates provides a sound basis for budgetary control;Without getting into whether you are for such an amendment, would you agree that should be a function? I will stop there.

MR. MACDONELL: Mr. Chairman, those words have quite a familiar ring to me.

MR. ALEXANDER: Right.

MR. MACDONELL: I have a suspicion that they are in my 1976 report.

MR. ALEXANDER: All right. So then, in other words, it is yes.

MR. LEFEBVRE: Is that what you call poetic licence?

MR. ALEXANDER: In other words, the answer is yes, sir.

MR. MACDONELL: Yes.

MR. ALEXANDER: Now, we will go to the second one.

(b) public monies and assets are under effective custody and control at all times;

MR. MACDONELL: Another effective ring.

MR. ALEXANDER: Is that another effective ring?

MR. MACDONELL: Indeed, it is.

MR. ALEXANDER: Right. That is number two.

(c) accounting procedures and financial reports conform to accepted accounting principles and standards;

MR. FRANCIS: This is House of Commons, dispense, Mr. Chairman.

MR. ALEXANDER: Dispense. May I have a yes to that one too, sir?

MR. MACDONELL: I like everything you are saying sir, very much.

MR. ALEXANDER: I am glad you like it, sir, because we are getting down to the crunch soon, you see. Now, the next one.

(d) expenditures of public monies are made with due regard for economy and efficiency;

No question about that.

Financial Administration Act

MR. MACDONELL: I do not think I could write that better myself.

MR. ALEXANDER: So, I take it that the answer is, yes.

MR. MACDONELL: Yes.

MR. ALEXANDER: Okay. Now, the next one.

(e) satisfactory procedures measure the effectiveness of government programs.

MR. FRANCIS: You would make a very good speaker.

I do not want your job, sir. But we will see to it that if there is a choice it will be filled by someone who is equally as competent as you are.

MR. ALEXANDER: Excellent. Now, my last one is even more in keeping with what we are trying to do, particularly as we look at the clause in the bill. The last one and I think this is going to assist you greatly, sir.

MR. MACDONELL: I am all ears.

MR. ALEXANDER:

And without restricting the generality of the such other duties and functions which may be assigned to him by the Treasury Board.

That is taken right from the bill. I will ask you again, what is so offensive about that in the act?

Here is where we come to the meat of the issue. I want to be fair to the Auditor General. Even though he accepted what I was attempting to do, he had reservations because of what the President of the Treasury Board (Mr. Andras) had to say, and I am not blaming the Auditor General, he is not a politician, he has a job to do. They told him, "Well, I don't know whether we can accept the motion put forward by the opposition because it is without precedent." Mr. Macdonell goes on to say at the bottom of page 8:13:

MR. MACDONELL: Mr. Chairman, I will put it this way. There is not a thing offensive to me in everything you have said. I think the offensiveness is apparently caused—I have asked these questions as long as two years ago—because as an amateur in this business of constitutional law, I have bumped my head into the whole principle of ministerial responsibility.

MR. ANDRE: The minister would still be responsible.

Mr. Andre is the hon. member for Calgary Centre.

Mr. Macdonell goes on to say:

• (1612)

All I am telling the committee, sir, with respect to the answer that was given to me, is that it is not done that way. Again, I would declare my own bias. Anything that can strengthen control of the public purse, I am automatically for. I recognize and I did try to say that I find nothing offensive at all in this brave to concede the point that it is certainly exceptional and people that admittedly know a lot more about parliamentary procedure and about how you do things legislatively in parliament say that you just do not spell out the detailed duties and responsibilities of an administrative official because the minister—in this case it would be presumably the committee of ministers known as the Treasury Board—are the people that are responsible to parliament for the administration of the duties aside from the act.

So the only reason we are not being shown any leadership is because the government is afraid. It is afraid to take that first step. I think that when we are treading new ground we should try to bring about some understanding of the need for financial management and control, and in creating this new office we can surely have the gumption to move ahead and not only establish the post of comptroller general but ensure that his views are to be respected.

Another thing that bothers me is this: after persistent prodding from this side of the House the minister did table something in March for the edification of hon. members. A