

Honourable senators, that is not going to be accepted by every member of this committee or every member of this house. I can assure you of that.

Dr. Davidson, Secretary of the Treasury Board, stated, as appears on page 186 of the Finance Committee's report:

There is, of course, full recognition on the part of the Government, the Treasury Board, and the departments concerned that if the departments are to take on any of these additional responsibilities in the field of financial management that have hitherto been held as the responsibility of the central control agencies, we must ensure, first of all, that they have the personnel trained and qualified, as well as their organization structured in such a way as to enable them to discharge the responsibilities.

Later he went on to say:

With that in mind, training programs are now being developed under the auspices of the Civil Service Commission—for example, the Society of Industrial Cost Accountants, at Carleton University. It is hoped to produce, over a period of a year or so, a sufficient number of qualified cost accountants so that they can be settled into position in the departments where the transfer of responsibility is likely to take place earliest—

In other words, they are not going to take all departments of Government at once and change financial responsibilities, but they are going into certain ones first.

—and it is hoped that the departments will be prepared to accept these responsibilities if, as and when any are transferred by Government decision, from central control agencies to the departments.

So I would suggest this means without using such fancy words, that within the department the Government chooses to initiate this program there would be greater flexibility in dealing with these estimates, subject, of course, to the fact that Parliament had voted moneys for a certain specific purpose or program. This, honourable senators, must never

be forgotten, that Parliament has final authority over the estimates, so the department cannot go beyond that authority.

It was indicated to us that during the period of years under the present system some items have had to go before Treasury Board. Last year there were some 16,000 requests from the different departments to Treasury Board for permission to do certain things. They ranged from a highly specialized and expensive defence installation to the question of whether tea and crumpets should be served at a function at the Experimental Farm—right from the top to the bottom. If we have high-priced, efficient departmental officials, from the deputy ministers down, why cannot we give them a little more authority to deal with the running of their departments within certain bounds?

I repeat, it was a great pleasure to sit on the committee under the chairmanship of the honourable Senator Leonard, and an education to listen to experts from the Department of Finance, Treasury Board and the Auditor General's department. As I indicated earlier, it would pay us all to study and read the reports of the Finance Committee meetings.

To conclude, honourable senators, I think that in the future this committee can perform a very useful function, and I hope that when things around this capital city of ours are on a more even keel it will be possible for us to explore in depth certain departments or crown corporations. Earlier this session it was indicated in this place that a certain department or section of a department needed investigation for particular reasons, and I think we could do that work. We have the officials; we have the committee; we seem to have the time, so why cannot we, when we resume, have this committee make explorations in depth of the workings of either a department or crown corporation? I know all honourable senators have a particular interest in certain crown corporations and departments which they would like further investigated.

On motion of Hon. Mr. Molson, debate adjourned.

The Senate adjourned until tomorrow at 3 p.m.