

*Financial Administration Act*

mechanisms which will demand a better performance in the management of our tax resource.

The Auditor General is always dealing in a post-audit capacity, and the Public Accounts Committee is always dealing after the fact. Now we have a man who can start to structure and put in place very capable people. Although I have not met Mr. Rogers I look forward to doing so. Comments I have already heard about the gentleman are very well worded indeed and it would appear that this thirtieth parliament will at least have taken an effective approach to financial management controls and utilization of the tax resource. It will be up to the members of the Standing Committee on Public Accounts in the future, along with the Auditor General, to make sure that this new office functions properly. I am sure it will come under review on at least an annual basis.

The duties, responsibilities, and relationships of the comptroller general are well known. They are on public record in several places, and for the purposes of this speech I can refer to the statement of the President of the Treasury Board (Mr. Andras), made in this House on April 25, 1977. Again, in the 1977 Auditor General's report, on page eight, the Auditor General highlighted the duties of this new officer, and I would like to put them on the record again at this time. I am quoting from paragraph 2.7 of the 1977 Report of the Auditor General as follows:

In general terms, the comptroller general will be responsible to the Treasury Board for the quality and integrity of the financial control systems and administrative policies and practices in use throughout the federal public service. The greater part of the responsibilities of this new office will comprise those which were assigned to the Financial Administration Branch of the Treasury Board Secretariat, on its creation in March 1976. There will be a special "functional" relationship between the comptroller general and the chief financial administrators of departments, agencies and corporations, thus enabling the Comptroller to provide necessary guidance, while maintaining the principle of decentralized management adopted as a result of the Glassco Commission's recommendations . . .

By this action, this appointment, which will entail a major restructuring of the Treasury Board Secretariat, we reiterate our determination to maintain the highest possible standards of control through the creation of an office that could best be described as the "chief financial administrator of the Federal Public Service".

● (1422)

These duties and responsibilities are also outlined in the report of the Standing Committee on Miscellaneous Estimates of March 16, 1978, issue No. 7 at pages 14 and 15. I will not burden the listening ability of my hon. colleagues, but I suggest that the responsibilities of the comptroller general as outlined there are very important. There are about 20 of them in all, and it would probably take too much time to put them all on the record here in this House.

I think it is important that we do not lose sight of the fundamental recommendations of the Auditor General. One of those recommendations is that we should establish the office of comptroller general, which we are doing with Bill C-10. It would be advisable to select carefully a truly outstanding individual as the first comptroller general. I understand that Mr. Rogers has come to us and is prepared to take this position. He comes to us from a very high and successful

[Mr. Huntington.]

position in the private world. I would like to pay tribute to that man for placing the public interest and his own sense of responsibility ahead of material gain which he could perhaps have continued to enjoy in the private sector.

I pay personal tribute to him for coming into the federal system and accepting this high and important office. He will be pioneering the role of delivering to the people of Canada a new standard of accountability and a new and more effective utilization of resources. I think it is very important that he not only audit and put into place control mechanisms for financial accountability but also, as part and parcel of that internal audit system, that he go back and view the original objectives which brought about the original appropriations. In too many cases we have found that departments, agencies, and some Crown corporations have gone far beyond the parameters which were originally intended. Mr. Rogers, the new comptroller general, certainly has a challenge ahead of him and, judging by what I hear, he is certainly the man who can lead us out of the wilderness and into a more disciplined way of life and standard of performance.

I would not like to lose sight of the major task which will confront this office, and that is to regain control of the public purse. I believe a few people have quoted from reports of the Auditor General which pointed out that public expenditures are out of control, so with this appointment we have a chance to regain control of public expenditures before the fact rather than after the fact. We will have a chance to control the growth of government expenditures to the extent that the Canadian taxpayer will get value for his tax dollar in terms of economy, improved efficiency, and effectiveness of government programs.

That leads us to another very fundamental concept which the Auditor General would like to see, particularly through the office of the comptroller general, and that is the value for money concept which has been so lacking in the past performance of this government, its departments, agencies, and Crown corporations.

Another objective is to improve greatly the present state of financial management and control systems of departments and agencies of government which, according to the Auditor General in his 1975 report, is significantly below acceptable standards of quality and effectiveness. Another objective is to improve greatly the present weak state of financial management and control in Crown corporations by providing the necessary co-ordination and guidance which, according to the Auditor General in his 1976 report, are virtually non-existent.

I am basically not in favour of putting the comptroller general into a straitjacket at this time. I can understand the anxiety of my hon. colleagues on this side of the House who say they do not trust the government on the basis of past performance. They have tried to tie this new office down within some parameters which are recognizable and which can be defined, but I submit that in the references I have given, and particularly in the record of proceedings of the Standing Committee on Public Accounts regarding responsibilities of the comptroller general, the government and the