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deficit before? There have been tax increases, and I believe that all Canadians will agree that those were reasonable increases that account for approximately 30 per cent of those \$30 billion. There have also been cuts in the federal government and the public service, which account for 70 per cent of those \$30 billion. It is in those cuts, in that 70 per cent, that we find the issue we are discussing this morning.

Right now, we have the same number of public servants as in 1973. We have eliminated 12,000 civil service positions since 1984. These are all factors to take into consideration in the matter raised by the hon. member for Ottawa-Vanier. One of this government's major commitments is to cut spending and thus reduce our debt. As you would do in your own house, or my colleague from Ottawa-Vanier would do in his, reducing spending and thus reducing our debts means making cuts. In the case that now concerns us, the committee is worried about an internal committee of the Department of Finance for tax evaluation. That is the big subject of discussion this morning. I would point out to hon. members, that since his report was tabled in the House in October or November, the Department of Finance normally has 150 days to respond to my colleague's report. Up to now, as he mentioned, I know that the deputy minister has submitted his comments and the department has already put in place several of the proposals put forward by my hon. colleague in his report.

• (1130)

I think that the committee has done an excellent job, and its chairman too, of course. We ought to continue, in this vein, to deal with issues in this non-partisan way for the sake of all Canadian men and women.

Having said this, I disagree with my hon. colleague on one point and that is when he says that because the tax evaluation division no longer exists, all of sudden nobody will know what is going on. I think, that we should go back to the roots of the system and the people involved in it, namely the members of this House. They are the ones who ultimately, decide, tax, financial, social and cultural issues. Members of the House of Commons are responsible for tax decisions and it is also our duty to see to it that over time the tax measures in place that were passed by Parliament are good and worthwhile for the country and for the people of this country. In the end, this is our responsibility as elected members of Parliament.

Civil servants are there to assist the elected members to make decisions. They are there to serve the Canadian public as a whole. I think this is the basic system that we should keep in mind when we look at the matter which my hon. colleague raised this morning.

One of the committee's recommendations had to do with monitoring. As my colleague explained, the Comptroller General's Office will have a representative on the committee which will be set up precisely to look at tax policies. We must not forget that the quality of the work done by the department will be maintained because there are still people there, even though a division is gone, and a review will also be done by outside experts and reports will be published. I believe these are the two key factors that will help members of this House decide on tax matters and on the review of fiscal programs put in place by the Department of Finance.

In conclusion, I want to say that I appreciate the work done by the committee, its members and its chairman. However, it may be premature this morning to make a final decision on the committee's recommendations, because the Department of Finance is still looking into the matter, although it showed good faith by implementing several recommendations of the committee.

The House must give the Department of Finance time to to complete its review and to enable the public accounts committee to keep up its excellent work so that the Department of Finance can also work for the well-being of all Canadians.

[English]

Mr. Jack Whittaker (Okanagan-Similkameen-Merritt): Mr. Speaker, it is my pleasure this morning to speak in favour of the concurrence motion of my friend, the hon. member for Ottawa-Vanier.

The motion is with respect to concurrence in the recommendations and the second report of the Standing Committee on Public Accounts. This report deals with the disbanding of the tax evaluation division of the Ministry of Finance.