

making them, but the Hon. Member will appreciate that he is not the only one I must consult. I paid close attention to the Oral Question Period today, although I was expecting another phone call during my consultations, and I wondered which of the two Members was the Official Opposition critic—the Hon. Member for Edmonton-Strathcona or the Hon. Member who has just taken the floor. I have to decide as well with whom I should negotiate. At 4.25 p.m. yesterday, I did receive a letter from the Hon. Member for Edmonton-Strathcona and, because the mail delivery service is sometimes slow, I got in touch with the Hon. Member's office first thing this morning to tell him I had received his letter. I have it here, in fact. I carry all my documents with me. I will continue my consultations, but I am not in a position to tell him whether—

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[English]

PUBLIC ACCOUNTS

AUDITOR GENERAL'S RESERVATIONS

Mr. Doug Lewis (Simcoe North): Mr. Speaker, my question is directed to the President of the Treasury Board who will know that the Auditor General has issued a qualified opinion on the 1982-83 Public Accounts. He stated in his opinion that he has four serious reservations about the fairness of the financial statements. In effect he is saying that they are misleading, and I suggest to the President of the Treasury Board that this is a serious matter for the taxpayers-shareholders of Canada. What steps is the Minister taking to encourage his officials to eliminate those reservations?

Hon. Herb Gray (President of the Treasury Board): Mr. Speaker, there is a difference of opinion between the Auditor General and our accounting advisers on the approach to the statements. The approach we are following is based on policies set out in a note to the statements, that we are primarily responsible to Parliament and our statements, therefore, have to respond to the legislation passed by Parliament. That is the basis on which the statements are being prepared. But the Comptroller General is already carrying out a study in depth into what the appropriate definition should be of the accounting entity in a way which is intended to address the concerns of the Auditor General. In doing this he is responding to a request of the Public Accounts Committee made last year.

● (1440)

Mr. Lewis: The Auditor General makes the point that it is not just a question of compliance, it is a question of not misleading the Canadian public.

CANADAIR AND DE HAVILLAND LOSSES

Mr. Doug Lewis (Simcoe North): Mr. Speaker, I have a further question to direct to the same Minister. One of those reservations involves the accumulated losses of Canadair and de Havilland. In Volume III these losses are written off and

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shown as deficits. In Volume I they are treated as explicit guarantees. Can the Minister tell us how we can go from a loss in one set of financial statements to a guarantee in another, and not mislead the Canadian public?

Hon. Herb Gray (President of the Treasury Board): Mr. Speaker, I want to repeat that there is no intention to mislead the Canadian public. The statements are developed and reported on the basis of the legislative requirements of Parliament. The statements respond to the necessity of reporting to Parliament. I will be happy to provide further information to my hon. friend on the specific point he has raised. However, I simply want to say that the Comptroller General, at the present time, is carrying out a study designed to address the concerns of the Auditor General. In the meantime, our view is that we have no alternative but to follow the direction of Parliament and report on how the Government is operating on the basis of the laws passed by this Chamber.

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ST. LAWRENCE SEAWAY

FREEZE ON TOLLS IN 1984

Mr. Jack Masters (Thunder Bay-Nipigon): Mr. Speaker, my question is addressed to the Minister of Transport. As the Minister knows, many western grain producers have indicated their concern at the possibility of the St. Lawrence Seaway Authority raising its tolls for the 1984 season. As this comes under the responsibility of the Minister, would he inform the House of his intentions on this matter which is very important to the farmers and to many others who use our great St. Lawrence Seaway?

Hon. Lloyd Axworthy (Minister of Transport): Mr. Speaker, the Government has been very concerned about trying to limit the various factors of cost which relate to the movement of agricultural goods.

An Hon. Member: How about the Crow?

Mr. Axworthy: I would be pleased to inform the House, if Hon. Members opposite would like to listen, that after consultation with the U.S. Secretary for Transportation, Mrs. Elizabeth Dole, we have come to the conclusion that there will be a total freeze on Seaway tolls for 1984.

Some Hon. Members: Hear, hear!

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IMMIGRATION

EXERCISE OF MINISTERIAL DISCRETION ON COMPASSIONATE GROUNDS

Mr. Dan Heap (Spadina): Mr. Speaker, my question is directed to the Minister of Employment and Immigration. As the Minister knows, his immigration guidelines empower him to use his discretion to relieve unusual hardship for a last