

*Financial Administration Act*

The section to which I have referred has been redrafted and makes it even more clear that money can be spent as long as it has been included in the estimates, even though those estimates have not yet been passed. I think the government should have moved in the other direction when bringing forward this section. Otherwise, the talk of trying to get more parliamentary control over expenditures is meaningless.

I turn now to the proposal to abolish the Comptroller of the Treasury. I recognize the arguments put forward by the Glassco Commission in this respect. The attempt is to put government on a business basis, or to delegate responsibility. As I understand it, the main function of the Comptroller of the Treasury was to certify before money was spent that there was parliamentary authority for it. This authority is now to be transferred to the several deputy heads of the departments. Now, instead of having one man responsible to parliament to make decisions as to whether or not it is proper to spend this money, we will have 20, 25 or perhaps even more. These men who will now make the decision to spend money are the deputy heads of the departments who are involved in policy and in spending. These are not employees or public servants with the same approach as an auditor, or the approach of one who is trying to keep a check on things.

I studied the bill as much as possible in the short time which I had it. I listened to what the President of the Treasury Board had to say. I realize some of the functions of the Comptroller of the Treasury are being transferred to the minister or to the Department of Supply and Services. His main function as far as parliament is concerned is the checking of expenditures before they are made. That is now being transferred to the deputy minister of each department.

The minister can use his favourite word and tell us this is one of the ineluctable facts of life in a modern government, but how far does it go? Do we lose completely the parliamentary control of expenditures. I believe it was last February when members of the procedure committee visited Britain in order to study their rules. We learned that it was decided over a century ago in Great Britain that control could not be maintained over such a large operation by the Committee of Supply performance which they had or which we formerly had. It is my impression that Great Britain has replaced the control of the Committee of Supply with a tighter control

on the part of the Auditor General and of an officer such as the Comptroller of the Treasury. I feel we are going in the wrong direction.

We had no option but to change our procedures so far as the Committee of Supply was concerned. We can do a better job of examining the estimates in committee, but in that process we are giving up a certain area of parliamentary control. A full year's estimates have not been handled under the new rules. Next week there will be three days' debate on supplementary estimates with Mr. Speaker in the Chair. The day the main estimates are to be passed at the end of June, there will be no discussion in the house. This will have been done in committee. We will vote only on the ones upon which hon. members decide they want to vote. This will be done in the house with Mr. Speaker in the Chair. We will rely on the various committees having done their job. If along with that, we extend to departments the right to spend money before it is voted and if we abolish the office of the Comptroller of the Treasury, this final operation will be even further removed from parliament.

The argument is put forward that this is a responsible government and if it acts wrongly, it can be defeated. That is rather fictional. It is not only fictional, but too late. I hope, Mr. Speaker, that the committee to which this bill will be referred will take a close look at it. The clauses dealing with management of property are sensible and businesslike. The clauses dealing with debts owing the Crown and the clauses dealing with various accounting details are important, but I think the general picture is not good and should be studied again. My impression is that financial operations involving \$10 billion or \$12 billion, and maybe \$20 billion before too many years, are something which we must accept because there are faithful civil servants working hard, thinking they are going to receive a good pension. These people will be fooled when they reach retirement age, like many who are now retired.

I looked in vain in this bill to amend the Financial Administration Act for some modification of the section which makes it possible for the government to make rebates or remissions or to forgive money owing to the Crown. As the minister is aware, several of us have complained about some abuses which I think have been exercised under this provision. I refer of course to the classic abuse of 1962 when the government of that