

*Auditor General Act*

suggested. Because they have effectively turned the spotlight on poor management practices and mistakes made by the government and senior public servants, governments do not love them, do not love even those Auditors General they themselves appoint.

In the objections raised to one of my proposed amendments it was suggested that the presentation of a tax expenditure budget by the Auditor General, as suggested in my amendment, would involve so many vexed questions concerning taxes and so much argument concerning what is and what is not a tax expense, that the solution to the question would require the application of much manpower and time and perhaps involve the Auditor General in political questions. I have already dealt with that. I do not want the Auditor General to make moral judgments. I simply want him to give parliament the information which I believe parliament should have if members of parliament are to do the job they are required to do. I do not believe that the questions involved are so difficult that arbitrariness is inevitable.

● (2020)

One of the objections is that the consequence of a tax expenditure budget which I put forward would mean the inclusion as a matter of course of questions on a number of items, and that would be misleading to say the least. Either the questions are difficult or they are not. If there are severe problems deciding what will go in, one cannot argue that the concept of tax expenditures is so strict that one cannot avoid putting in some things that somebody would prefer to leave out. Conversely, if the problems are so straightforward that they have already been decided, there is not much choice as to what will or will not go in.

It is difficult to see how the Auditor General will get himself involved in political questions or find himself faced with difficult problems which he will not know how to solve.

What we are asking is not something new. It is not something so radical that it has not been tried before. What I am asking for in my amendments is already to a large extent the law in the United States. What I am asking for is precisely the kind of information which the United States Congress gets in a routine way on the basis of existing U.S. legislation.

It may be that the kind of amendments which I have moved are not to the liking of the government. That would not surprise me. It may be that the government does not want members of parliament to have the kind of information which I suggest the Auditor General should be providing to members. It believes it is easier to run the business of government and get the income tax legislation, corporation tax legislation, accelerated depreciation and faster writeoffs of corporation assets for taxation purposes passed if members of parliament and the public as a whole are kept ignorant. That is not a good way in which to run the country. It is not the best way in which the democratic system can operate.

The best way in which a democracy can operate is for the people to have the most information that is available. If people are given all of the facts, they will make the right decisions.

They will call on governments to do the things that are fair. In order for them to have the facts, they need the kind of information enunciated in the amendments which I have moved.

My amendments may not meet the desires or wishes of the government. The government may wish to vote against them. That, of course, is how a democratic system works. If the government wants to vote against my amendments, it has every right to do so. I submit there is nothing in my amendments that can not properly be included in the bill and therefore voted upon. I submit that my amendments are in order.

**Mr. Speaker:** As I indicated earlier in the day, I had some concern from a procedural point of view about the regularity of the motions put forward by the hon. member for Winnipeg North (Mr. Orlikow). I have, in the interval, had the opportunity of studying them very carefully in connection with the terms of the bill itself.

It seems that the hon. member for Winnipeg North is proposing by way of his motion that the function of the Auditor General be extended in a very fundamental way.

The function of the Auditor General is as contemplated in the legislation and has been tried in previous legislation which this bill will alter. That function is to perform in respect of the books of the Government of Canada in the same way that an auditor generally performs in the private sphere in the books of any company; to determine whether accounts have been faithfully kept, to determine whether records are adequate, to determine whether money has been expended for purposes other than that for which authority has been given, to determine whether satisfactory procedures have been established and followed from an accounting point of view in respect of the use of public funds. Further, he is to indicate in his annual report some other observations as to whether or not the Auditor General has been provided in the course of his very important duties with proper and adequate information to ensure that the task has been properly performed. All of that is well understood by hon. members.

As usual, the motion put forward is one which has a motivation that cannot be questioned. The further provision of information as described by the hon. member for Winnipeg North in defending his motions is not what is in question. Neither is the motion as put forward earlier in the day by the hon. member for Peace River (Mr. Baldwin) contained in his amendment.

As usual, these motions all put forward an idea which has a great deal of merit. That is never the test. The question is, does the amendment form, from a procedural point of view, a proper and appropriate amendment to this particular statute.

In the way in which it is put forward, it seems that the notion of the Auditor General which is contained in all of the hon. member's motions, examining the individual income tax returns or tax returns for corporations in order to make judgments as to whether amounts of money that have been claimed as deductions may fall into a part of a budget that