in the House of Commons. Some hon. members opposite subscribe to what I call the golden age theory—that somewhere back in the distant past there was a time when parliament controlled expenditures, voted in an admirable fashion, rationally allocated resources, and performed the job which somehow has not been performed in a more recent period. I was pleased the hon. member for Winnipeg North Centre (Mr. Knowles) made it clear that he did not subscribe to that point of view.

When I was first elected to this House in 1963, at which time the hon. member for Yukon (Mr. Nielsen) was here, there was just a dreadful way of dealing with estimates in supply and committee of the whole. The opposition would attack one particular estimate, government members would rally, there would be votes, the majority was called to defend the government's position, and there would not be a dollar or a line changed. Then the decision of the Speaker would be appealed, and it was just an interminable succession of delays. In the end, nothing was changed. It was a desire to get away from that kind of thing which brought about the reference of estimates to the committees and the procedures with which we now deal.

It is interesting to see how other parliaments have dealt with the question of estimates during this period. The parliament of the United Kingdom simply tables the estimates. It does not attempt to deal with them all in a comprehensive, logical manner. By selection, certain departments or ministries appear by rotation on call. But a comprehensive examination, in the sense of looking at the total sum of government expenditures in detail, is not undertaken by that parliament on an annual basis.

In the late 1950s, the government of the day, headed by the right hon. member for Prince Albert (Mr. Diefenbaker), named the Glassco commission to look into the organizational structure of government activities. The recomendations of the Glassco commission, according to the present Auditor General, have led to a distortion of the pattern of controls. It is only now that this is being corrected.

To summarize very briefly what was recommended by the Glassco commission, it was a philosophy of letting managers manage, giving deputy ministers the responsibility to spend, abolishing a post then known as comptroller general of the treasury, and allowing delegated authority in hiring. This was in the name of decentralized administration which was alleged to be more efficient.

During the late 1960s and the early 1970s, we saw tremendous expansion in government activity and expenditures. The latest report of the Auditor General shows the very great expansion which took place in the federal sphere at the beginning of 1973. In a naive manner, I was prepared to say that might have been due to the minority government which was in power at the time. But within the last week the Standing Committee on Public Accounts has met with the public accounts committee of the province of Ontario on an informal basis, and the auditor general for the province of Ontario assured us that a very similar parallel expansion took place

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with the majority government of the province of Ontario during the same period, with roughly the same consequences.

Now we are dealing with a series of corrections being put in place through the new Auditor General, whom I submit is the most distinguished occupant of that office in its 100-year old history. This is a time when we see a major transition in the scope and function of the Auditor General.

The 1975 report of the Auditor General was a bit of a shocker. He reported that expenditures were out of control. He documented in chapter and verse a familiar liturgy of horror stories, widespread across broad lines. The government reacted to the criticism in two ways: first, by naming a special investigating commission under Mr. Lambert; and, secondly, it accepted the recommendation of the Auditor General than an office called "Comptroller General" be established.

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There are a number of differences between the present office of the Comptroller General and the one which previously existed. Perhaps the easiest way to summarize the differences is to say that the present position is a staff position, advisory to the departments. The previous position was a line position with actual direct control over expenditures.

There is now in place in the person of Mr. Rogers a very competent, highly respected man who I am sure will be eminently successful in the performance of his duties.

It is also part of the package to strengthen the internal audit procedures and to have within every government department a comparable position to that of Comptroller General. This is now a process under way.

The control of expenditures itself is only part of the story. The Auditor General and his predecessor had been seeking for some time their own statute which would govern their activities and give them a mandate for a much more broad and fundamental type of examination of expenditures. That mandate took the form of the Auditor General Act which this House was pleased to recommend and pass. Under the Auditor General Act the Auditor General is given much deeper responsibility to look, not just after the event at horror stories, money misspent, resources not properly allocated and waste, but into the fundamental question of value for money spent.

It is interesting that the province of Ontario, when it came to examining the functions of its auditor general, took whole sections out of the federal act and incorporated them word for word in the statute to govern the provincial auditor general of that province.

Now we see in the latest report of the Auditor General a different kind of document, and a challenge to members of this House to participate in the public accounts committee which is chaired by the very distinguished hon. member for Capilano (Mr. Huntington) on the other side of the House, who is present this evening.