

Financial Administration Act

charged mainly with financial control and other control and reporting systems, and to whom the Auditor General could give certain precise comments.

[English]

The Auditor General will continue to be the person who reports to parliament and who will examine the public accounts to make sure they satisfy parliament's interests. Any differences between the office of the Comptroller General and the office of the Auditor General will normally be resolved through discussions between the respective offices and, when they remain unresolved, would be reported in the Auditor General's annual report. These interrelationships should promote not only improved managerial effectiveness of government operations but also more complete and accurate information to parliament.

In light of the close functional relationship between the proposed position of Comptroller General and the existing position of Secretary of the Treasury Board, I want to reiterate that the introduction of this new office will not in any way change the responsibility of the Secretary of the Treasury Board in the field of resource allocation.

As explained in detail to the Public Accounts Committee last April 26, the Secretary will retain responsibility for the direction of the resource allocation and the control processes of funds; and ensure that they will not be reallocated without due authority. The Comptroller General will ensure compliance with the financial and other related control policies of the government. In other words, he will oversee the practices and procedures to ensure that the government's operations are as efficient as possible.

In terms of specific allocation of human resources and functions, hon. members will recall that many of these duties which the proposed Comptroller General will assume are, at the moment, assigned to the financial administration branch and the efficiency evaluation branch of the Treasury Board secretariat. These two branches will therefore be transferred to and form the nucleus of the comptroller general's organization.

Beyond these changes I must add, Mr. Speaker, that as a result of the work undertaken to date on certain aspects of financial administration, a variety of more technical amendments should be made to the Financial Administration Act. It is hoped that these proposed amendments can be introduced in the near future. I feel, Mr. Speaker, that our demonstrated efforts, and indeed achievements in this whole area of financial management, are a tangible proof of our determination to maintain the highest possible standards of control in this all important area of governmental administration.

The Auditor General, himself, commented in this annual report that the initiatives this government has taken with respect to guidelines for Crown corporations, the new Auditor General's Act, and the increase in funds allocated to his office, and I quote:

... taken together ... comprise strong appropriate and effective measures to achieve, ultimately, a satisfactory system of financial management and control within the federal government and restoration to parliament of an appropriate degree of control over the public purse.

[Mr. Lefebvre.]

We are happy with this recognition of our efforts and our accomplishments by the Auditor General while, simultaneously, agreeing with his observations that there is more to do in the area of financial management and control. The "action-oriented leadership" that he hopes for will derive from the position of comptroller general.

In conclusion, Mr. Speaker, I would hope that this bill will be given speedy approval, thus enabling the incumbent of this new position to get on with the further improvements that we wish to make in this vital area.

• (1652)

Mr. Harvie Andre (Calgary Centre): Mr. Speaker, we are considering at second reading today what I am sure must be the shortest bill of this session and perhaps of any session, but it is a bill which could have profound implications for the operation of the administrative functions of government. This bill, therefore, is vitally important.

The bill purports to establish a senior financial officer for the government who would, in carrying out his functions, assure that proper financial management and control procedures are used within the government. I use the word "purports" because that is in fact not what this bill does. This bill merely creates another deputy minister. That is the sole impact of this bill. The bill ascribes to that position a title different from those currently in use in the civil service. That is all the bill does, absolutely nothing more, and let this House and the country not be led to believe that merely through the passage of this legislation we are proceeding toward better financial management and control which, as the Auditor General has pointed out, are so necessary because of the sorry state of financial management and control in this government.

I have to ask, what is in a name? The President of the Treasury Board (Mr. Andras) through press releases and other comments, including those in this House—although they were uttered today by his parliamentary secretary because the minister evidently does not feel this legislation is important enough to warrant his being here to introduce it—would have us believe that this legislation, coupled with the hiring of Mr. Harry Rogers, who is to occupy the position created by this legislation, is somehow an adequate response to the recommendations of the Auditor General in his report of 1976, which were repeated, incidentally, in his report of 1977. I do not believe it is unfair to ask what magic occurs when, instead of designating the position title as deputy minister, secretary or under-secretary, as these positions are known throughout the civil service, the person is instead designated comptroller general? What magic occurs as a result of that designation which gives that individual the authority to fulfil the obligations and responsibilities the Auditor General clearly indicates are in such desperate need of fulfilment?

Unless this legislation is substantially amended to define within this act the roles, obligations, and responsibilities of a comptroller general, then through the passage of this bill we will have done absolutely nothing more than create another deputy minister. Frankly, it is medicine show flimflam. The