

would be specifically responsible for completing the work of the Auditor General.

As I understand the situation, it would have been better to study first very thoroughly the report tabled today, and afterwards, the conclusions reached would perhaps have been different from those reached by the government. The establishment of a royal commission would surely have been avoided.

Mr. Speaker, these are the few comments that I wanted to make concerning the statement of the minister, and I hope that in the days to come, we shall have the opportunity to examine further the report and to proceed as economically and efficiently as possible for our country. This is the efficiency that the minister demands from the public servants. Canadians demand the same qualities from Parliament and the government.

• (1540)

[English]

Mr. Baker (Grenville-Carleton): Mr. Speaker, I should like to direct a question to the minister. In view of his statement that a royal commission of inquiry be informed on a matter which, I respectfully suggest to him, through you, sir, has been inquired into enough, has the minister reviewed all the diagnoses of the illnesses affecting the public accounts which have been carried out by highly-regarded, internationally-based accounting firms? Also, is there anything in their recommendations that would have caused him to recommend an inquiry by way of a royal commission into this matter, when there are so many other matters that could constitute the subject matter of an inquiry, such as Statistics Canada, the dredging affair, the Mirabel airport, Sky Shops, and a few others, which might transcend this matter in importance, something that must have been made obvious to the government as a result of the studies that already have been carried out by the accounting firms?

Mr. Andras: I have sufficient respect for the hon. member and his colleagues to be sure that when they reflect on this matter in a non-partisan way, and when they look down the path, they will not be making comparisons between an inquiry into such matters as Sky Shops and the dredging affair—as desirable as some might think them to be—and this fundamental approach. I do not suppose I have looked at every word written or stated on the subject over the years—obviously, that would not have been likely or possible—but I have looked at it sufficiently to state my deep agreement with the necessity to go through with this inquiry. It is significant and important enough to look at in order to improve efficiency in financial matters, and we agree with almost every one of the Auditor General's recommendations pertaining to this.

It is the ultimate question of how it is to be done in its final form, and fundamentally and primarily who is responsible in the end and how that responsibility, or imputability—which might even be a better word—fits into the structure of the parliamentary process as we understand it. Does the comptroller general play the role of umpire between parliament and the government? Is he the umpire between the President of the Treasury Board and the secretary of the Treasury Board? Is

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he the umpire between the President of the Treasury Board and other ministers of the Crown? Is he the umpire between the deputy minister and the minister? These are very deep, important and significant questions which we must try to get answers to for the sake of the smooth process of parliament. It is a much broader issue than simply looking at some precise account that is out of order or has been mishandled. That, of course, is the Auditor General's role. It is for him to see whether or not money has been properly spent.

I do not think we are as much in disagreement as might appear on the surface. Most certainly, I am not in disagreement with the Auditor General's recommendations. In fact, we want to go further than the precise recommendations he has made and see how that fits in. He looks at various roles played by the comptroller general and the different implications flowing from his authority and accountability. I think that what we need now is this examination 10 or 15 years after the report of the Glassco commission to fill in some gaps with respect to which I believe the implementation of the Glassco commission's recommendations has left all of us with some frustrations.

Mr. Baker (Grenville-Carleton): Mr. Speaker, I appreciate the point with respect to the parliamentary process, but let us assume for the moment that the royal commission of inquiry goes even further than recommended by the Auditor General, and that they recommend, in fact, the establishment of an independent agency, accountable only to parliament, which would be working side by side with the Auditor General. Is the minister prepared to say today that this government would accept such a recommendation?

Mr. Andras: Without consultation with my colleagues on such a major issue, I would say that that would be a fundamental change in terms of ministerial accountability and responsibility to parliament for everything that happens in their departments, and accountability of the cabinet collectively to parliament for everything that happens. I think this is a hypothetical situation that the hon. member puts forward. I do not want to pre-empt what the royal commission might or might not do, but in fact we are close to doing that now. I speak only personally as minister, but I think this would be such a fundamental change that the government and parliament would want to look at it very carefully. This might look attractive at the beginning, but I am not sure that down the road it would not change the whole process of parliamentary democracy.

Mr. Baldwin: Given the fact that the true pith and substance of accountability is responsibility to parliament, and that this government and its immediate predecessor, whether deliberately or not, over the last 10 or 12 years have virtually destroyed the principle of accountability to parliament, would the minister give serious consideration to at least having a parallel form of measured reform by rapidly altering the form of the estimates to make them intelligible and understandable; by changing the practice of the House so that these estimates will not be passed until there has been adequate opportunity to