

Then on page 101 there is the recommendation for the appointment of the senior financial officer in each department and agency subject to the concurrence of the Treasury Board. We have spoken about that earlier. The next recommendation is that departments be responsible for designing and maintaining the accounting records necessary to meet their requirements. You have already heard expert testimony on that from Mr. Balls and Dr. Davidson, and I have nothing to add. However, I think some of the smaller departments would prefer that the Comptroller's expert staff should operate their accounts. We all feel it is highly desirable that departments should take a greater interest in using their accounts on a managerial basis so that the operating heads of the departments will look at them from time to time to see if they are running ahead of their budgets or if they are exercising enough control over these people travelling to Europe or wherever they go. In other words we should become more cost conscious and budget conscious and use our accounts for that purpose.

The next recommendation was that we should adopt accrual accounting. You have had a considerable amount of expert testimony from the Auditor General and the Comptroller of the Treasury and the Secretary of the Treasury Board about that. I do not think I can add anything to that.

The next recommendation was that the costs of major common services should be charged to user departments. I think it was called "vote billing" in some discussions. For example, the cost of the cheque issues of the Comptroller of the Treasury should be charged to the purpose for which the cheques were issued. I am in favour of that and it is a question of how far it is practical to carry it without getting into too expensive a bookkeeping operation. I think that is now pretty widely agreed.

The next is that departments and agencies adopt modern management reporting techniques. I think all the experts in this matter have come to agreement on that.

The next is that departmental management be responsible for establishing and maintaining a proper system of internal audit. I think the testimony you have had from others more directly involved has been clearly in favour of this, and I would certainly have no contrary opinion. The next relates to enforcing tax collections. I think that does not come within the scope of what we have been discussing. This also applies to the scales of fees and charges, reported on page 107.

I think you have already discussed the recommendation that consumable stores be controlled by greater use of revolving fund accounts. I think that is becoming more widespread all the time.

The next recommendations were regarding payroll audits of the Department of National Revenue (Taxation Division) and the Unemployment Insurance Commission. You have had some more expert testimony on that than I can give you.

Dealing with the recommendations that an interdepartmental committee on auditing be established, Mr. Balls and Mr. Henderson have mentioned that that is under consideration at the moment.

Regarding accountability to Parliament, the commission recommended that the form of the estimates be revised so that the votes will more clearly describe the purposes of expenditure, that more comparable and complete supporting information be provided and unnecessary detail eliminated. I think you have already had ample testimony on that. It is largely a matter for Parliament itself, as well as for the Government, and progress is under way already in that.

I notice it has been suggested, I think by the Auditor General, that the Estimates should include some text, and not just figures of what is proposed. In other words that there should be some explanation or justification. I would