

The Budget

all government policies for the year to come. Again, the member said the budget did not contain an education policy, a business policy, this or that. That is right, the budget does not present any of those things. The sole purpose of a budget is to allocate funds so that departments may announce their policies and the Canadian economy may adjust to it. The taxation measures are in there.

Maybe my colleague did not read the budget because she says it contains nothing for small businesses while in fact there are five or six taxation measures aimed at small business in that budget. It might be a good idea for her to read it.

I was a tax lawyer in Trois-Rivières when Marc Lalonde established tax credits for scientific research in his budget.

Mr. Saint-Julien: The theft of the century.

Mr. Vincent: His budget said that the cost would be \$200 million.

Some hon. members: Oh, oh.

Mr. Vincent: Did you notice, Mr. Speaker, how shocked they are when we talk about real life?

Marc Lalonde had written in his beautiful budget that it was going to cost about \$200 million. He was Minister of Finance so he just said "about \$200 million". Do you know how much it actually costs Canadians? Four billion, including \$1.9 billion in fraudulent claims, as the Auditor General pointed out. We spent \$4 billion on a tax credit scheme which were to cost about \$200 million. I did not say \$4 million. I said \$4 billion.

He knew it, but he did not do anything to put an end to it. We had to wait until the election of the Progressive Conservative Party and the appointment of the member for Etobicoke Centre as Minister of Finance to do away with that program. The meter was then at \$4 billion, including \$1.9 billion in fraudulent claims. Could my colleague across the floor imagine what we could do with \$4 billion of taxpayer's money, \$4 billion which simply disappeared?

Such was the Liberal policy. Unfortunately, they do not understand the budget. They do not understand its philosophy. They just do not understand what a budget is supposed to be.

• (1200)

I notice, that I am out of time.

[*English*]

The Acting Speaker (Mr. Paproski): There are about two minutes left for another question or comment.

[*Translation*]

Mr. Jean-Robert Gauthier (Ottawa—Vanier): Mr. Speaker, my question is about facts. The hon. member for Trois-Rivières, who is also the Parliamentary secretary to the Minister of Finance, ought to know that statements should be based on fact. At the beginning of his speech, the hon. member said the government had reduced the deficit. I may remind him that, as reported in the Public Accounts of Canada, the Auditor General had three serious reservations about the government's accounting methods. In fact, the Auditor General said that the deficit should be \$2 billion more than you estimated it would be. His reservations are right there in the public accounts. I think the hon. member knows what I am talking about. It was one of your accounting tricks.

My question is simply this: Does the hon. member know whether the accounting methods used last year are the same as the ones used this year or the ones that will be used next year? The problem is, Canadians cannot read your accounts because you keep changing the rules of the game every year. Did I make myself clear? Your accounting methods are no good. The Auditor General of Canada said so himself. Your accounting methods are lousy. What I have to say to the parliamentary secretary is this: Give us and give Canadians in general the assurance that the accounting methods you used this year are the same ones you used last year or will use next year, so we can compare.

Mr. Vincent: Mr. Speaker, I like the hon. member for Ottawa—Vanier, but he always has a knack of making a mountain out of a molehill. As you know, Mr. Speaker, accounting and generally recognized accounting principles are changing constantly. My hon. friend has been here long enough to realize that his own finance ministers changed their accounting methods, I would not say religiously but quite regularly, so I do not think he