

*Government of Canada*

a detailed description of the expenditure plan in terms of each of the eight policy sectors, including the Government's objectives and initiatives for each sector. Part I also contains an analysis of the Estimates according to the various types of expenditures, including operating or capital costs of departments and agencies, transfer payments, payments to certain Crown corporations, public debt charges, and loans, investments and advances.

Part II of the Estimates lists the votes we are asked to approve annually by the Government when it tables its appropriation Bills. Each vote justifies the amount that may be spent and, as drafted, constitutes a legal statement of the conditions for appropriation of funds. Consequently, the votes form the legal basis for Parliamentary scrutiny of the Government's use of appropriations.

Mr. Speaker, the most important change resulting from the extended review of the Estimates, a change that is directly related to the Hon. Member's motion, was the addition of a separate expenditure plan for each department to Part III. The plan describes every program implemented by a department and provides an overview of its operations, the factors likely to affect the program, action taken and objectives. The plan provides information on the results of individual programs, including facts that will help Members determine whether results were as expected and objectives were met. The scope of these documents covers both planned and realized results. Information on both planned and realized results is provided every year, so that Members have an overview of the output of a department over the last complete financial year.

Mr. Speaker, these expenditure plans are a tremendous adjunct to any serious consideration of the Government's programs, previous results and future objectives. On the whole, the information on plans and program output that appears in these documents contributes substantially to documenting the Government's accountability to Parliament. As pointed out by the Auditor General in a recent annual report, Part III of the Estimates is still the best instrument Members have for judging the validity and worth of individual Government programs.

We feel that the use of these plans as the main instrument of accountability to Parliament has a number of important advantages. First of all, whether for their own use or as Members of a Standing Committee, all Members now need only one document to examine both previous results and future plans. Second, plans established for the coming fiscal year are subject to a second scrutiny, since they have to be defined in terms of the program's recent results. This procedure has the advantage of cutting down on the administrative workload we would otherwise have if we had to examine in real output a separate annual report.

Mr. Speaker, that is probably what would happen if the House were to approve the Hon. Member's motion. The point

is that the new Part III has kept both duplication and workload to a minimum, for users as well as for the departments who prepare these papers.

However, Mr. Speaker, these are not the only reports the Government receives as part of the accountability process. Hon. Members know that the Public Accounts of Canada now contain better information summaries on the Government's financial performance. Improvements were made in response to Parliament's need for appropriate and complementary information on the Estimates directly based on the Budget Papers.

Mr. Speaker, the Government is committed to ensuring that Parliament is well informed, not only by providing a vast amount of detailed information, but also by making a consistent effort to improve the quality of that information. As my colleagues must have noticed, tremendous progress has been achieved in the field of accounting practices and standards. As a result, Canada has an excellent record for the way we report on our activities to Parliament. Other countries have recognized Canada's leading position in this respect, and the Auditor General has commented publicly on this fact on many occasions.

I am sure Hon. Members are aware of the great progress accomplished in the field of communications, the results achieved through each program by providing summaries on program assessments, more detailed information on the goals of the programs as well as the efficiency and profitability of their operations.

I might also point out that our Government did respond quickly to requests from parliamentary committee members seeking to obtain different information. It is now possible to get more detailed information in Part III of the estimates concerning various public projects, including on such issues as transfer of technology, unemployment insurance benefits, industrial fallout, if any, and trade exchanges.

The fact that Members now have access to better information could not happen at a better time: as a result of the parliamentary reform, committees play a much bigger role in the consideration of policies, programs and recommendations with respect to public expenditures. To a large extent, the efficiency of the new committee structure and the benefits which flow from improved research and other technical support now available to committees depend on the accuracy of the information.

To sum up, Mr. Speaker, I would stress that specific and precise guidelines are in addition to the reforms made by this Government concerning the availability of information. I believe we should continue to set up new mechanisms and fine tune those already in use so that the Government can be proud of the efficiency of its programs and of its financial management processes. Canadian men and women alike may eventually benefit from our efforts in this field.