

information. To arrive at a definition of information which would suit both the accountant and the professional purveyor or theorizer of information would seem to be a hopeless task. This problem, like so many others, was touched on by the Task Force on Government Information:

"The main problem lies in the fact that Treasury Board has not required departments to record their information costs separately. Indeed there has been no definition by the Treasury Board of either information or information services; and the departments have, therefore, recorded information costs as they thought appropriate".

(To Know and Be Known, II, 141).

In attempting to find out the costs of information in the federal government, the Task Force issued a questionnaire asking the various departments to list all costs directly associated with their information processes. Many departments could not separate information costs from the total administration budget in which they were included. Some could not categorize their costs (e.g. advertising, public relations) as specified in the questionnaire.

The Committee understands how difficult it is to get at the true cost of government information. Nevertheless we have made an attempt, as follows, to *estimate* the total cost of information to the federal government using the Blue Book of Estimates.

For the Fiscal Year ending March 31, 1974, it is observed that Table 6 (The Budgetary Estimates for 1973/74 by Standard Objects of Expenditure) shows a total of \$60.3 million for information for all departments. It is further observed that only four departments in their Administration Programs have shown a separate activity which is purely for information.

Definitions of Activities and Objects of Expenditure can be found in Appendix "D".

The following Table shows the relationship between the information Activity and the Object of Expenditure for information in each of these four departments:

<i>Department</i>	<i>Activity</i>	<i>Object of Expenditure</i>	<i>Difference</i>	<i>Approximate Percentage of Object of Expenditure Which Represents Difference</i>
Agriculture.....	\$1,871,000	\$1,172,000	\$699,000	60%
Consumer and Corporate Affairs.....	1,737,000	955,000	782,000	82%
Manpower and Immigration.....	901,000	195,000	706,000	362%
Secretary of State.....	1,525,000	882,000	643,000	73%