

the atmosphere of these meetings is informal enough to ensure that all points of substance are thoroughly thrashed out. In all this, the concerns of the Minister of Finance as Chairman are that the ultimate total will conform to government expenditure policy and that all proposals are examined upon the basis of a consistent set of standards. Issues that are not resolved by the Board may be referred to the full Cabinet and Cabinet, in any event, must approve the Estimates as finally determined by the Board.

The Main Estimates are intended to make full financial provision for the complete program of the departments for the one entire fiscal year. Traditionally, Supplementary Estimates are handled by the same method in the Spring but are restricted in substance to matters of an emergency nature which could not have been foreseen at the time Main Estimates were being considered or which result from new decisions taken by the Cabinet or by Parliament. These are usually tabled in May. At the end of the year it is customary to bring down in the House what are called Further Supplementary Estimates, or colloquially, Final Supplementary Estimates, to cover errors of estimate that have emerged since the time at which the estimates were originally made up eighteen months earlier. These latter Estimates do not purport to include anything involving changes of policy and are usually laid before the House and passed just before the end of March. I should point out here that errors of estimate of the opposite sign lapse at the end of the fiscal year and, if the requirements they represent still exist, must be re-voted by Parliament in the ensuing year.

While the Main Estimates procedure is the formal method, by which the total requirements of the departments are submitted, considered by Treasury Board and laid before Parliament for the purpose of obtaining funds, this is itself but the last major step in a somewhat longer process. A year ago a process was initiated by Cabinet directive whereby a system of committees was set up to examine and report upon departmental staff requirements for the ensuing year. This process occurs just prior to the compilation of Estimates by departments and leads logically into it. It involves commencing the study of the allocation of the resources that may be expected to be available in an area that constitutes a key to the administrative scope of the Government's activities. What is more, at this point one is dealing with quantities which often bear direct, measurable relationships with the program proposals of the department. Finally, it affords an early opportunity to become aware of the total staff authority that will be requested of the Board when Estimates, of which it becomes a part, are under consideration. Only by examination of total requirements in this fashion can effective control be exercised. The essential corollary to this is that additional requests for staff during the same year are not accepted except in the direst emergencies or in association with Supplementary Estimates in the Spring.

One committee is established for each department. It consists of a representative of the Civil Service Commission, the Treasury Board and the department concerned. The Civil Service Commission member is the Chairman. These committees sit throughout August and the early part of September and review completely once a year the establishments of the departments. This mechanism is initiated by a submission from each depart-