

fields at the very beginning of their study of any such problem. Not only is this true within the staff of the Board, i.e. the Treasury Board Division, but also it applies with equal but perhaps less frequent force to liaison with other divisions of the department. I am sure you will appreciate that it is most difficult to lay down in any formal way the specific instances in which such consultation is necessary in view of the variety of problems to be considered. Therefore, this requirement can only be stated as a general principle, its effective operation depending upon the calibre of the staff employed and the building up of a spirit of teamwork which is the sine qua non of any coordinating body.

III

I should now like to turn my attention to a discussion of the types of work which proceed through this organization and the timing throughout the year at which various matters are considered. The most important single function of the Treasury Board is that of rationalizing the requirements of all the departments of government and of fitting them into the budgetary picture as a whole. If these requirements cannot be made to fit within the framework of government policies, the issues involved are referred to Cabinet for decision. The problem, in other words, is that of determining in relation to all other government activities the scope of each of the government departments. This is done directly through the formal submission of Main Estimates for the following fiscal year submitted annually by each Minister to the Treasury Board for consideration. Of recent years such submissions have reached the staff of the Board about November 1st and pertain to the fiscal year commencing the following April 1st. They are usually tabled in the House in February.

These submissions are received in the form of books of multilithed material which explain in considerable detail, for analysis by the staff and the information of the Board, the functions performed under the various votes and the reasons for proposed changes in function or scale. Explanations are also supplied with respect to the various categories of cost which are involved in the program described. These books supply the information necessary to enable the staff of the Board to detect issues of substance implicit in the program of each department. This usually leads to discussion with the departments for the purpose of bringing out the relative priorities of the various proposals.

During most of December the Board holds a heavy schedule of meetings to consider the Estimates. These meetings occur almost daily and last most of each day. It is customary for the Minister of the department whose Estimates are being considered, together with one or two of his senior officials, to attend to explain and, if necessary, defend his proposals. The Board is assisted by the Secretary and two or three members of the staff. The discussions are conducted by the Ministers, the officials merely giving information upon request. While the amount of ground to be covered dictates a regular order of procedure,