

division is responsible for recommending to the Treasury Board new or amended rules of accounting; and for the financial control practices to be followed in the Public Service; for financial reporting by departments and agencies and for the rules covering the preparation of budgets and the exercise of budgetary control by departments and agencies.

The second component of the Financial Administration Branch is the Professional Development Division. This group is concerned with the organization, structure and staffing of the financial function in departments. They are also involved in the assessment of classifications of financial officers in the Public Service. And finally, they play an important role in the development of training programs for financial officers, both for personnel starting their studies and for more senior financial officers concerned with acquiring professional certification.

The Professional Development Division works closely in these matters with the Personnel Policy Branch of the Treasury Board Secretariat, the Public Service Commission and the departments involved. In the training areas, there is also close liaison with professional accounting bodies concerning curriculum and examination content.

The third component of the Financial Administration Branch is called the Financial Policy Evaluation Division. It conducts departmental reviews, on a scheduled basis, of the extent and quality of compliance with Treasury Board policies and guidelines. These reviews are based primarily on the Guide on Financial Administration and have as their objective, the establishing with departments of agreement on the actions to be taken where needs for improvement are defined.

The second of the two transferred branches is the Efficiency Evaluation Branch. This branch is responsible for ensuring that departments and agencies are implementing two major Treasury Board policies. One, concerning Performance Measurement, was made policy in 1976, and the other, dealing with Program Evaluation, became policy in late 1977. Our responsibilities are to see that departments have their plans in place to implement these policies across all of the operations and programs for which they have appropriate application. Our concern is primarily with the depth of the departmental plans in relation to the operations and programs