

by Parliament. The Comptroller has Treasury Officers located in each Government Department across Canada.

Before any contract, agreement, or undertaking is entered into responsible officers of the department must obtain a certificate from the Treasury Officer that a sufficient balance is available in the appropriation to pay the accounts which will come for payment during the fiscal year. Vouchers presented for payment are examined and audited by the Treasury Officers, and if the charge is a proper one payment is made by cheque drawn on the Receiver General and payable at par at any chartered bank in Canada.

The Comptroller's organization maintains accounting records for each appropriation and each allotment thereof as established by Treasury Board against which commitments involving future payments are recorded, and to which expenditures are charged as they are made. This practice ensures that a sufficient balance of each appropriation is reserved to pay the accounts as they are presented.

Treasury cheques are forwarded daily by the accepting banks throughout the country to their Ottawa head office, where they are presented to the Cheque Adjustment Branch of the Department of Finance and delivered into the joint custody of the representatives of the Minister of Finance and the Auditor General. The cheques are examined and adjusted with the banks' statements, and the statements of cheques issued, supplied by the Comptroller. Each day the banks are repaid by cash settlement cheques drawn on one or more of the cash accounts maintained by the Government at the Bank of Canada and the chartered banks.

Auditor General

Parliament exercises its authority and control over the expenditures of public money through its power of appropriation and through its servant, the Auditor General. The Auditor General is a permanent official, responsible by statute for the examination of all the public accounts of Canada. He may be removed from office only by a vote of both the House of Commons and the Senate.

The Auditor General must satisfy himself that all government revenue is accounted for. He may examine any person under oath on any matter pertinent to his audit. The audit function of the Auditor General is most comprehensive: he has the duty of carrying out audits of the receipts and payments of the Consolidated Revenue Fund, the public cash accounts with the banks, the accounts relating to the issue and redemption of government loans, and the trust funds of the government.

It is the duty of the Auditor General to submit an annual report to Parliament on his audit of the accounts of Canada at the termination of the fiscal year last ended. This report must be presented by the Minister of Finance on or before the thirty-first day of October of each year, if the House is in session, and if not in session, within one week after Parliament is next assembled.

In his report, the Auditor General must call attention to every case in which:

- a) an appropriation has been exceeded; or
- b) moneys received from other sources than the appropriation for the year to which the account relates have not been applied according to the direction of Parliament; or
- c) a sum charged against an appropriation is not supported by proof of payment; or
- d) a payment so charged was in any way irregular; or