

- e) a special warrant authorized the payment of any money; or
- f) an objection of the Auditor General was overruled by the Treasury Board; or
- g) a refund or remission of any tax has been made on the authority of Acts of Parliament; or
- h) to any other case which the Auditor General considers should be brought to the attention of Parliament.

On the other hand, the Auditor General has no actual control over issue. If he discovers irregularities, his only course is to report to Parliament in his annual report. Thus, after appropriating money, Parliament is informed of the extent to which its directions have been followed through the Auditor General's annual report.

#### Superannuation and Retirement Branch

This branch of the Department of Finance administrates the Civil Service Superannuation Act and the Retirement Fund. The Act is applicable to all permanent civil servants. Contributions for men range from five to six percent of salaries, and for women, five percent.

Superannuation age is sixty-five, unless extension is authorized by Treasury Board. Retirement is compulsory at seventy, except in cases of peculiar efficiency when an annual extension up to age of seventy-five may be granted.

On attaining superannuation age, one-fiftieth of the average salary for the last ten years, multiplied by the number of years of service but not exceeding thirty-five years constitutes the superannuation allowance. Maximum allowance is thus 70 per cent of average salary.

#### Farmers' Creditors Arrangement Branch

This branch of the Department of Finance administers the Farmers' Creditors Arrangement Act. This act provides that assignments may be made only in cases in which farmers are hopelessly insolvent. Receiving orders are made only in cases in which the farmers have failed to fulfil the terms of their proposals as accepted by the creditors and approved by the court.

#### The Royal Canadian Mint

Subsidiary Canadian coinage of silver, nickel, and copper is produced at the Royal Canadian Mint, which since 1931 has been operated by the Department of Finance on behalf of the Dominion of Canada. In addition, the great development of gold-mining in Canada has made gold-refining one of the chief activities of the Mint. Most of the fine gold produced is delivered to the Bank of Canada in the form of bars of approximately 400 fine ounces each; the balance is sold in convenient form to manufacturers.

The Royal Mint is divided in four departments:

1. The operative department, where the coins are made.
2. The assay office, where the fineness of crude bullion, fine ingots, coinage bars and finished coins is ascertained.
3. The Mint office, in which all bullion is received for coinage purposes and from which all finished coins are requisitioned by the Bank of Canada.
4. The Refinery, where deposits of rough gold bullion are melted and refined, the fine gold and silver contents extracted and cast into bars for coinage or for trade purposes.