

REFORMS BEGUN.

Changed Conditions in Accounting and Control by Treasury Board.

Steps have been taken to carry into effect the spirit of the proposals made by Sir George Murray in his comprehensive report. One of his first recommendations was the reform of the accounting systems of the several departments, so as to bring them to greater uniformity. This, of course, is a matter which can be carried into effect only after careful consideration of the actual requirements of the public service. With a view to ascertaining what system will yield the best results, the Treasury Board has been authorized by order-in-council to select a committee of officials, or to engage expert accountants, to investigate the whole system and make recommendations.

Another change which has been made relates to the treasury control of expenditure. It will be remembered that Sir George Murray found fault with the present system under which the Treasury Board must give approval in many matters of detail in regard to finance. He proposed, in fact, the abolition of the Treasury Board, its duties, so far as they relate to the civil service, to be performed by a proposed new Appointments and Promotion Board, and, so far as they relate to administration and expenditure, to be relegated either to the Minister of Finance with appeal to the Council or the minister in whose department the matter arises.

The Treasury Board, however, is evidently regarded as too valuable a part of the administrative machinery to be thrown on the scrap heap at this time. It is to be given greater control over expenditures. Under the system hitherto prevailing, the several departments have forwarded their estimates to the Department of

Finance about the close of the calendar year. But, with the whole expenditure thus to be dealt with, and with the meeting of Parliament immediately in prospect, sufficient time was not allowed for complete consideration. Under the new system, items of proposed expenditure will be forwarded to the Minister of Finance from time to time as they are found necessary by the several departments, and these, after investigation, will be forwarded to the Treasury Board with information concerning them. Thus the Treasury Board will be in a position to keep close watch upon expenditure and to adjust the estimates of the several departments more carefully to the limitations of the revenue.

It will be remembered that Sir George Murray criticized the present system as throwing an almost intolerable burden of detail upon ministers, not only because they must consider, as a body, three or four thousand orders-in-council every year, but because each minister in his own department must personally authorize many acts of mere routine. It has been decided that the Treasury Board shall take these criticisms into consideration and shall make a report concerning them with a view to early and effective action. Should the report advocate changes requiring legislative sanction the necessary bills will be introduced at the forthcoming session of Parliament.

The Minister of Finance, Hon. W. T. White, is the prime mover in these reforms. His office makes him chiefly responsible under the present system and gives him special interest in improvement of methods. His experience in management of great business interests qualifies him to judge of the best plans to be followed in administrative work and gives to his advice in such matters the highest value.