

Mr. H. R. Balls, Comptroller of the Treasury, Department of Finance;

Mr. E. B. Armstrong, Assistant Deputy Minister (Finance), Department of National Defence;

Mr. W. R. Jackett, Q.C., Deputy Minister of Justice.

The Form of the Public Accounts

The 1958 Public Accounts Committee recommended that the Minister of Finance give further consideration to the form of the blue book known as the Public Accounts. This Committee repeats that recommendation, among other reasons because

- (a) the English version of the 1957-58 accounts cost approximately \$56,000 to print 1,000 copies and the Comptroller of the Treasury informed the Committee that the cost of the preparation, editing, etc., of the portion of the book for which he is responsible (the major part) was about four times the cost of the printing;
- (b) no French version was available to members of this Committee during the 1959 sittings; and
- (c) public expenditure totals having multiplied ten times in the past twenty-five years, particulars have not invariably the same significance in the work of this Committee as they once had.

Publicity is no doubt a safeguard against extravagance but a book almost three inches thick is ill-suited for detailed review in the time available. Therefore, the Committee necessarily resorts to other sources to establish the state of financial efficiency in the Public Service and whether appropriations have been applied in the manner contemplated by Parliament. This is not noted by way of derogation of the book but to indicate that continuation of the present style is not imperatively necessary for the needs of the Public Accounts Committee.

The Financial Administration Act provides that the Public Accounts shall be in such form as the Minister of Finance may direct but, as the book is for parliamentary use, no material change in form or style has ever been made until it could reasonably be regarded as acceptable to parliamentarians. Your Committee, being of the view that the cost of production is now out of proportion to the book's utility, suggests that notice be taken of the workload of the Treasury, the Bureau for Translations and the Queen's Printer in producing a 1,300 page volume for tabling early in January. This task might be distributed over a longer period by printing in a separate volume the certified financial statements, the financial review of the Deputy Minister of Finance, etc. This material (approximately 150 pages) is the basis of the White Paper tabled for Budget Debate purposes—amounts then being estimated. If the official figures were made available in a publication distributed as soon as practicable after the closing of the year's accounts, that would be useful to parliamentarians, the public and the Press. It would also permit the Civil Service to concentrate on the production of Part II.

Part II of the Public Accounts contains particulars of revenues and expenditures. The utility of some listings is debatable. For example, names of civil servants are given when they receive over \$5,000 in salary. Were listings to commence at \$8,000.00, the Comptroller of the Treasury estimates that the book would be substantially reduced and his work of preparation expedited and money saved.