

Administration Division, the Farm Improvement Loans Division, the Inspector General of Banks and the Royal Canadian Mint.

The largest single element in the department, however, is the staff of the Comptroller of the Treasury. This organization performs the function of keeping a standard set of accounts from the various departments and branches of Government and of recording commitments and making disbursements from the Consolidated Revenue Fund in accordance with the proper authority. Parliament, the Cabinet and the Treasury Board are the decision-making bodies and the prime function of the Comptroller of the Treasury is to ensure that expenditures are made only in accordance with the decisions of these bodies.

To complete the context, two other organizations would be mentioned before we proceed to discuss the Treasury Board itself. The first of these is the Civil Service Commission, an independent body set up by Statute to report upon the numbers and classes of staff required to perform functions that have been decided upon as a matter of policy. It is also responsible for reporting to departments upon their organization and for recruiting for the Civil Service itself. I am sure you will all be familiar, in a general way at least, with the operations of the Commission and I need not elaborate here.

Finally the Auditor General, who is a parliamentary officer rather than a servant of the Government of the day, makes a post audit of all governmental expenditures.

II

The Treasury Board is a committee of the Privy Council set up explicitly in the Financial Administration Act ^{*}. The Minister of Finance is the Chairman of the Board, which comprises five other Ministers or their alternates. To it is delegated general surveillance of all matters relating to finance, accounts, establishments and terms and conditions of employment in the public service. It operates within the frame-work of the general policy conclusions of the Cabinet. The Secretary to the Treasury Board must be a member of the staff of the Department of Finance and, in practice, is always an Assistant Deputy Minister. The Treasury Board Division of the Department of Finance constitutes the secretariat of the Board.

I expect that it would be best to proceed from this point by a description of the way which the staff of the Board is organized. It will then perhaps be easier to explain the manner in which the **business** is processed through this organization. I would like to emphasize, however, that the staff is set up for the assembly, correlation and analysis of facts for presentation to the Board and to express its views and instructions. Unlike the British Treasury, decisions are made not by civil servants but by Ministers. With respect to specific proposals of departments, the function of this staff, or secretariat, is to state concisely whatever implications may exist and, where appropriate, to suggest alternatives, in such a way as to enable the Board itself to come to considered decisions on the basis of full information. Beyond

* 15-16 Geo. VI, Chap. 12 Sections 3-7.