

portion of the Department of Finance which deals with policy is organized under the Deputy Minister in five principal divisions. At the present time three of these are headed by Assistant Deputy Ministers and the other two by Directors. These divisions are the Taxation Division, the Treasury Board Division, the International Economic Relations Division, the Economic Policy Division and the Financial Administration and Accounting Policy Division.

The Taxation Division has a staff of three officers in addition to the Assistant Deputy Minister. It prepares whatever material may be required by the Minister to bring out the effects and implications of revenue proposals he may have under consideration. Also it constitutes the avenue by which taxpayers can make representations, insofar as the Minister himself is unable to accommodate them.

Generally speaking, the Treasury Board Division provides analytical assistance to the Minister in connection with the proposals of government departments which involve expenditure. I might say that this division is somewhat larger than the others, having some thirty officers on its strength. This is because expenditure programs are in their nature broken into many diverse compartments and there are more numerous problems with regard to keeping all the aspects in step. Since it is the work of this division that is the subject of this paper I will postpone the description of its organization until a later point.

The International Economic Relations Division is in three sections, the first of which deals with international economic policy in the broad sense, the second with our financial relations with international bodies and the third with the Customs Tariff. The total strength of this division is some ten officers.

The Economic Policy Division has a staff of some five officers in addition to the Director. To it is assigned the task of keeping up with general trends in the Canadian economy and of drawing significant developments to the attention of the Minister. In particular, it considers such matters as the general level of business activity, price developments and marketing matters generally. It does what analytical work may be needed in connection with specific problems in this field.

The Financial Administration and Accounting Policy Division is responsible for forecasting the cash position of the government and for producing certain regular and special financial statements for the use of the Minister of for publication. Under the direction of the Minister it manages the cash position and handles the financial relations with the Crown companies. This division advises on all matters in the general field of financial administration and accounting policy and practice.

It should be noted that certain types of expenditure proposals concern the specialist divisions. Where this is the case, these latter divisions are responsible for assisting the Minister in respect of his participation in Cabinet deliberations, rather than the Treasury Board Division.

In addition to the divisions described, several other units are included in the department with which perhaps we need not concern ourselves here in detail. These include the