

**Office of the
Comptroller General**

The Office of the Comptroller General includes two branches.

Efficiency Evaluation Branch

The role of the Efficiency Evaluation Branch is the improvement of managerial decision-making processes through the promotion of better-quality information regarding the operating performance and effectiveness of Government programs. This role is addressed by the development and promulgation of policies concerning the measurement of program performance in departments and by the provision of guidance to departmental managers on applying these policies to specific programs. The branch reviews the application of related policies within departments and agencies, and also performs a broad liaison and co-ordination function with regard to federal program-performance measurement and evaluation.

This branch undertakes special surveys and studies on aspects of program evaluation — for example, the service level of Government programs to the public. The activities of the branch are closely co-ordinated with those of the program-planning and “program-resourcing” processes.

Financial Administration Branch

The Financial Administration Branch is responsible for all financial-administrative policy of the Government of Canada and for the following Government-wide functions:

- the development and evaluation of financial administration policies;
- the development and evaluation of internal audit policies and standards;
- the development and maintenance of the accounting principles and standards that are used for the accounts of Canada and in the preparation of the public and national accounts;
- the development and evaluation of principles and guidelines for financial systems designs;
- the co-ordination and preparation of the Government’s response to the Auditor General’s annual report and the presentation of this response to the Public Accounts Committee;

