

THE AUDITOR GENERAL

The Government's accounts are subject to an independent examination by the Auditor General who is an officer of Parliament and removable only on address of the House of Commons and Senate. With respect to expenditures this examination is a post-audit for the purposes of reporting whether the accounts have been faithfully and properly kept and whether the money has been expended for the purposes for which it was appropriated by Parliament and the expenditures have been made as authorized; any audit before payment is the responsibility of the Comptroller of the Treasury. With respect to revenues the Auditor General is required to ascertain that all public money is fully accounted for and that the rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of the revenue. With respect to public property he is required to satisfy himself that essential records are maintained and that the rules and procedures applied are sufficient to safeguard and control such property. The Auditor General reports to Parliament the results of his examination, calling attention to every case in which he has observed that (a) any officer or employee has wilfully or negligently omitted to collect or receive money belonging to Canada, (b) any public money was not duly accounted for and paid into the Consolidated Revenue Fund, (c) any appropriation was exceeded or was applied to a purpose or in a manner not authorized by Parliament, (d) an expenditure was not authorized or was not properly vouched or certified, (e) there was a deficiency or loss through the fraud, default or mistake of any person, (f) a special warrant authorized the payment of any money, and (g) any other case that he considers should be brought to the notice of the House. In addition the Auditor General can and in practice does report to Ministers, the Treasury Board or the Government any matter which he thinks calls for attention so that remedial action may be taken promptly.

PUBLIC ACCOUNTS COMMITTEE

It is the usual although not invariable practice to refer the *Public Accounts* and the *Auditor General's Report* to the Public Accounts Committee of the House of Commons which may review the reports in detail calling before them for this purpose the Auditor General and such other officers as it considers necessary.

Section 1.—Departments, Boards, Commissions, etc.

The following paragraphs indicate the functions of the various departments of government and the special boards and commissions in connection with the work of government.

Though it is not possible owing to the limitations of space to enumerate in this Section the details of each service or the divisions or sections of all the departments, the main branches are given along with those services that differ in some quality from the larger class of subjects handled by a department. The work of many of these departments is given in detail in later Chapters of this volume. The Index will be useful in locating required information.

Department of Agriculture.—This Department was established in 1867 (30 Vict., c. 53) and conducts the concerns of all phases of agriculture. Research and experimentation are carried out by the Science Service and the Experimental Farms Service; the maintenance of standards and protection of products by the Production Service and Marketing Service; reclamation and development by the Prairie Farm Rehabilitation Administration and the Maritime Marshland Rehabilitation Administration; security and price stability policies are administered under the Prairie Farm Assistance Administration and the Agricultural Prices Support Board. The results of work in these various fields and information on the policies of the Department in general are made available to the public through the Information Service.

Auditor General's Office.—The Office of Auditor General is authorized under the Financial Administration Act (R.S.C. 1952, c. 116). Duties include the auditing of accounts of expenditures and revenue of Canada and of Crown companies and other instrumentalities and the reporting thereon to Parliament.