

of the Privy Council, it deals with all matters relating to finance, revenues, estimates, expenditures and financial commitments, accounts and personnel establishments, referred to the Board by the Governor in Council or on which the Board considers it necessary to act under the Financial Administration Act or any other Act. The practice of having a Board of Ministers co-ordinating financial measures and reviewing constantly the Government's spending program is unique.

The administrative staff of the Treasury Board constitutes a main division of the Department of Finance and is directed by an Assistant Deputy Minister of Finance named to be the Secretary of the Treasury Board.

Department of Veterans Affairs.—This Department, established in 1944 (RSC 1952, c. 80), is concerned exclusively with the welfare of veterans and with the dependants of veterans and of those who died on active service. The Department provides treatment services (hospital, medical, dental and prosthetic), welfare services, education assistance, life insurance, and land settlement and home construction assistance. The Veterans' Bureau assists veterans in the preparation and presentation of pension claims.

The Canadian Pension Commission established by the Pension Act (RSC 1952, c. 207), and the War Veterans Allowance Board established by the War Veterans Allowance Act (RSC 1952, c. 340) also report to Parliament through the Minister of Veterans Affairs.

The Department has treatment institutions and facilities in a number of urban centres. It also maintains, in large cities across Canada, administrative offices, which are shared with the Canadian Pension Commission and the War Veterans Allowance Board, and an office in London, England.

War Veterans Allowance Board.—This Board, established under the authority of the War Veterans Allowance Act, 1930 (RSC 1952, c. 340), is a statutory body responsible to the Minister of Veterans Affairs for the administration of the Act and for the administration of Part XI of the Civilian War Pensions and Allowances Act, relating to certain groups of civilians who performed meritorious service in either World War I or II. It consists of three to ten members (three to five permanent, up to three temporary, and up to two additional without pay) appointed by the Governor in Council. Its functions include the responsibility of ensuring that all 19 District Authorities located in various regions throughout Canada interpret the legislation in a fair, reasonable and equitable manner. It is also an appeal body and may consider an appeal of an appellant against the decision of a District Authority.

Section 3.—Crown Corporations

The Crown corporation form of public enterprise is not a new type of organization in Canada but in recent years, as the work of government has become more complex, greater reliance has been placed on it as the appropriate instrument for administering and managing many public services in which business enterprise and public accountability must be combined.

The use of the corporate device to harmonize public responsibility in the development of economic resources and the provision of public services with the pursuit of commercial and industrial objectives has led to the adoption of many different forms and formulas of management. The most usual practice has been to set up a corporation under the provisions of a special Act of Parliament which defines its purposes and sets forth its powers and responsibilities. However, during World War II the Minister of Munitions and Supply was authorized to procure the incorporation of companies under the federal Companies Act, 1934, or under any provincial Companies Act to which he might delegate any of the powers conferred on him under the Department of Munitions and Supply Act or any Order in Council. Under this legislation about 28 companies were created to serve a wide variety of purposes; most of these companies have since been wound up.

Following the successful experience during the war years in relying on the Companies Act for the establishment of Crown companies, similar incorporating powers were granted by an amendment to the Research Council Act and have been incorporated in the Atomic Energy Control and the Defence Production Acts.

In 1946 the Government Companies Operation Act was passed to regulate the operation of companies formed under the Companies Act. However, it was applicable only to a relatively small number of companies and, in order to establish a more uniform system of financial and budgetary control and of accounting, auditing and reporting for Crown