

Annually, on or before Dec. 31 or, if Parliament is not then in session, within fifteen days after the commencement of the ensuing session, the *Public Accounts* is laid before the House of Commons by the Minister of Finance. The *Public Accounts* contains a survey of the financial transactions of the fiscal year ended the previous Mar. 31, statements of the revenues and expenditures for that year and of the assets and direct and contingent liabilities as at the end of that year, together with such other accounts and information as are necessary to show the financial transactions and financial position of Canada or which are required by law to be reported in the *Public Accounts*. Monthly financial statements are also published in the *Canada Gazette*.

The Auditor General.—The Government's accounts are subject to an independent examination by the Auditor General who is an officer of Parliament. 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 any case which he considers should be brought to the notice of the House. He also reports to Ministers, the Treasury Board or the Government any matter which in his opinion calls for attention so that remedial action may be taken promptly.

Public Accounts Committee.—It is the usual 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 them and report its findings and recommendations to the House of Commons.

Section 2.—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.

Although 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 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 and boards 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 (SC 1868, c. 53) and undertakes work on all phases of agriculture. Research and experimentation are carried out by the Research Branch; the maintenance of standards and protection of products by the Production and Marketing Branch and the Health of Animals Branch; the Canada Grain Act, as it pertains to the inspection, weighing, storage and transportation of grain, is administered by the Board of Grain Commissioners; land reclamation and development are carried out by the Prairie Farm Rehabilitation Administration; and farm income security and price stability are provided under the Crop Insurance Act, the Prairie Farm Assistance Act, the Canadian Dairy Commission Act, the Agricultural Stabilization Act and the Agricultural Products Board. The Farm Credit Corporation, the Board of Grain Commissioners and the Canadian Dairy Commission report to Parliament through the Minister of Agriculture.

* As at Sept. 30, 1967; any major changes taking place between that date and the time of going to press will be carried in an Appendix to this volume. Also, the accompanying organization chart is brought up to the latest possible date before going to press; see lower right-hand corner.