

buildings and public works, are charged to budgetary expenditures at the time of acquisition or construction and are shown on the statement of assets and liabilities at a nominal value of \$1.00. 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 to report whether the accounts have been properly kept, the money spent for the purposes for which it was appropriated by Parliament and as authorized; any audit before payment is the responsibility of the requisitioning department or agency. With respect to revenues, the auditor general must ascertain that all public money is fully accounted for and that the rules and procedures applied ensure an effective check on the assessment, collection and proper allocation of the revenue. With respect to public property, he must satisfy himself that essential records are maintained and that the rules and procedures applied are sufficient to safeguard and control it. The auditor general reports the results of his examination to the Commons, 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. It is the usual practice to refer the *Public accounts* and the *Auditor General's report* to the House of Commons Standing Committee on Public Accounts, which may review them and report the findings and recommendations to the Commons.

Government employment

3.2.2

Treasury Board (a statutory committee of Cabinet) has overall responsibility for personnel management in the federal public service. It is responsible for development and application of personnel policies, systems and methods to ensure that the people needed to carry out programs effectively are obtained at competitive wages and put to efficient use with consideration for the individual and collective rights of employees.

Under provisions of the amended Financial Administration Act and the Public Service Staff Relations Act, both proclaimed in March 1967, Treasury Board is responsible for the development of policy guidelines, regulations, standards and programs in the areas of classification and pay, conditions of employment, collective bargaining and staff relations, official languages, human resources training, development and utilization, pensions, insurance and other employee benefits and allowances, and other personnel management matters affecting the public service. Treasury Board is also responsible for making recommendations on organization development, human resources planning, the determination and evaluation of training needs and education programs, and standards governing health and safety. It advises departments and agencies on the design and implementation of systems to improve personnel management.

Responsibility for classification and the administration of salaries has, with a few exceptions, been delegated to departments, subject to a monitoring process. Benefit programs and allowance policies approved by the board are designed to give departments maximum responsibility for administration.

Under the system of collective bargaining established by the Public Service Staff Relations Act, Treasury Board is the employer for employees in the public service, except for certain separate employers such as the National Research Council and the National Film Board. The board negotiates collective agreements with unions representing 81 bargaining units and advises departments on their administration. Consultations are held with representatives of bargaining agents, directly or through the National Joint Council, on matters which are not subject to bargaining or which have wide application in the public service. The board determines terms and conditions of employment of employees excluded from collective bargaining, and develops policy guidelines and standards to govern physical working conditions and occupational health and safety. It determines the employer's position on grievances referred to adjudication, and advises or assists departmental management regarding discipline and grievance cases. The board presents the position of the employer in applications for certification by