

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 Parliament, 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 House of Commons.

3.2.2 Government employment

Treasury Board (a statutory committee of Cabinet) has over-all responsibility for personnel management in the federal Public Service. In this role it is responsible for development and application of personnel policies, systems and methods to ensure that the human resources needed to carry out programs effectively are obtained at competitive prices and used efficiently with due regard for the individual and collective rights of employees.

The Public Service Commission (an independent agency responsible directly to Parliament) ensures that staffing requirements of departments and agencies are met in accordance with the merit principle, operates staff development and training programs, including language training, and establishes appeal boards as provided for in the Public Service Employment Act.

Treasury Board. Under provisions of the amended Financial Administration Act and the Public Service Staff Relations Act, both proclaimed on March 13, 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, manpower training, development and utilization, pensions, insurance and other employee benefits and allowances, and other personnel management matters affecting the Public Service.

It is concerned with the development, implementation, maintenance and evaluation of policy guidelines, programs and procedures for the accurate determination, allocation, development and efficient utilization of employees needed in the Public Service to carry out programs effectively. The aim of these measures is to improve the effective use of manpower resources in the Public Service and to this end Treasury Board makes recommendations on organization development, manpower planning, the determination and evaluation of training needs and educational programs, and advises departments and agencies on the design and implementation of systems to improve manpower management.

Treasury Board also develops policy guidelines, programs and regulations on salary administration, benefits and allowances for the Public Service. These functions involve the development and maintenance of classification programs and the associated salary structures. Through delegation, responsibility for classification and the administration of salaries is being transferred progressively to departments, subject to a monitoring process. Benefit programs and allowance policies approved by the Board are designed to give maximum responsibility for administration to departments.

Under the system of collective bargaining established by the Public Service Staff Relations Act, Treasury Board is the employer for all 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 the unions representing 80 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 prepares and presents the employer's position on grievances referred to adjudication, and advises or assists departmental management at preceding stages in the grievance process. The Board presents the position of the employer in applications for certification by employee organizations and in hearings before the Public Service Staff Relations Board on applications for the exclusion of employees from bargaining units.