

2004



Report of the
**Auditor General
of Canada**
to the House of Commons

MARCH

Chapter 7
Managing Government:
A Study of the Role of the Treasury Board
and its Secretariat



Office of the Auditor General of Canada

The March 2004 Report of the Auditor General of Canada comprises seven chapters, a Message from the Auditor General, and Main Points. The main table of contents is found at the end of this publication.

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© Minister of Public Works and Government Services Canada 2004
Cat. No. FA1-2004/1-7E
ISBN 0-662-36248-9



Chapter

7

Managing Government

A Study of the Role of the Treasury Board
and its Secretariat

All of the study work in this chapter was conducted in accordance with the policies of the Office of the Auditor General for studies. The policies draw on the standards and practices of various disciplines. The Office used various methodologies and techniques in the development and presentation of the studies' findings.

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Managing Government

A Study of the Role of the Treasury Board and its Secretariat

Overview

7.1 Following on the heels of the 1994–95 Program Review, the government has embarked on an ambitious agenda aimed at strengthening management across the federal public sector. The objective is to ensure that the key elements of good management are in place and that they are working well together.

7.2 Today's management agenda reflects a number of recurring themes in public administration, including how best to manage money, people, and information so as to

- preserve public trust;
- enhance economy, efficiency, and effectiveness; and
- ensure transparency and accountability.

7.3 The Treasury Board of Canada and the Treasury Board of Canada Secretariat play the lead role in developing and refining the government's management agenda and overseeing its implementation across departments and agencies. In performing that role, they face a number of significant challenges.

- **Setting the tone from the top:** maintaining interest in, and support for, the management agenda among ministers, senior officials, and parliamentarians.
- **Matching mandate and capacity of the Treasury Board and its Secretariat:** defining core responsibilities and having the right people in the right places with the right information to meet those responsibilities.
- **Strengthening department capacity:** ensuring that departments have the resources and tools to meet their management responsibilities.
- **Establishing and maintaining effective working relationships with departments:** recognizing that management responsibilities are shared between departments and agencies using communications, co-operation, co-ordination, and information-sharing to allow each to do its part.
- **Maintaining momentum:** paying attention to the full management cycle—strategic direction, planning, implementation, monitoring, and improving—over an extended period for each reform initiative.
- **Making best use of the tool kit:** determining and applying which of the various means available for influencing departments and their employees works best under what circumstances.

Background

7.4 This study provides Parliament with information on the key challenges that the Treasury Board and its Secretariat face in developing, refining, and implementing the federal government's management agenda. The study is a first step in the development of a longer-term audit plan for the Office of the Auditor General, covering key elements of the federal government's management agenda and the Treasury Board's role in them.

7.5 As the study neared completion, the prime minister announced a number of changes to the federal government's management practices. Those most relevant to this study are

- the Treasury Board and its Secretariat to focus on overseeing government expenditures, including the ongoing reallocation of spending from lower to higher priorities;
- a distinct Comptroller General's office in the Treasury Board Secretariat to help ensure that departments comply with the Board's expenditure and stewardship policies and to provide functional direction to department comptrollers;
- a new Cabinet committee on expenditure review to control spending and to align it with the evolving priorities of the government;
- a new agency for public service human resources management to improve human resources management in the public service and to implement the government's modernization initiative; and
- a transfer of responsibility for the Government On-Line initiative from the Treasury Board Secretariat to Public Works and Government Services Canada.

Introduction

The federal government is the country's largest single enterprise

Did you know?

- The federal government employs some 300,000 people (including military and Crown corporation personnel)—more than 2.5 times the number of Canada's largest private sector employer.
- It is the biggest landlord and the largest owner of office property in Canada.
- It is also—by a wide margin—the largest single buyer of goods and services.

7.6 The federal government is the largest single enterprise in the country, with more than \$180 billion in annual spending. Many federal ministers, therefore, are responsible for a portfolio of organizations the size of a major corporation.

7.7 Departmental and other legislation set out ministers' duties, which are usually quite general in character. They normally cover a variety of functions, including policy development, program implementation, and departmental administration. Ministers are responsible to Parliament for the exercise of those duties.

7.8 Ministers rely upon their deputy heads—their most senior public servants—for advice and support in the exercise of their duties. Deputies are accountable to their ministers, and to the prime minister through the clerk of the Privy Council. They play a particularly important role in the management of department resources, acting in this area almost entirely in the place of their ministers. In doing so, they are accountable to the Treasury Board and the Public Service Commission of Canada for authorities that have been delegated to them.

The role of the Treasury Board and its Secretariat

7.9 The Treasury Board is a committee of Cabinet responsible for overall management of the federal government's financial, human resources, and administrative activities. Its powers derive from more than 20 pieces of legislation. The main statute is the *Financial Administration Act*, which establishes the Board and its responsibilities (Exhibit 7.1).

7.10 Historically, the Treasury Board has had four main roles:

- **It is the government's general manager.** The Treasury Board establishes policies and standards for management practices in departments and agencies. The practices cover a wide range of areas, including procurement, audit and evaluation, and service delivery. The Board oversees the government-wide implementation of these policies and standards.
- **It manages money.** The Treasury Board prepares the government's expenditure budget (the Estimates) and examines, approves, and monitors program spending in departments.
- **It manages people.** The Treasury Board establishes the terms and conditions of work for the **core public service**, including collective bargaining and human resource policy.
- **It manages information.** The Treasury Board sets the standards for information and communications technology and for privacy and access to information.

Core public service—The departments and agencies that work most closely with ministers and that comprise about one half of the public service—some 150,000 people.

Exhibit 7.1 The Treasury Board's responsibilities under the *Financial Administration Act*

Responsibilities of Treasury Board

7. (1) The Treasury Board may act for the Queen's Privy Council for Canada on all matters relating to
- (a) general administrative policy in the public service of Canada;
 - (b) the organization of the public service of Canada or any portion thereof, and the determination and control of establishments therein;
 - (c) financial management, including estimates, expenditures, financial commitments, accounts, fees or charges for the provision of services or the use of facilities, rentals, licences, leases, revenues from the disposition of property, and procedures by which departments manage, record and account for revenues received or receivable from any source whatever;
 - (d) the review of annual and longer term expenditure plans and programs of departments, and the determination of priorities with respect thereto;
 - (d.1) the management and development by departments of lands, other than Canada Lands as defined in subsection 24(1) of the *Canada Lands Surveys Act*;
 - (e) personnel management in the public service of Canada, including the determination of the terms and conditions of employment of persons employed therein;
 - (e.1) the terms and conditions of employment of persons appointed by the Governor in Council that have not been established under this or any other Act of Parliament or order in council or by any other means; and
 - (f) such other matters as may be referred to it by the Governor in Council.

Source: *Financial Administration Act*

7.11 On 12 December 2003, the Prime Minister announced that the Treasury Board will focus its efforts on managing money—ensuring that value is received and overseeing the financial management functions in departments and agencies. A new Cabinet committee on expenditure review, chaired by the president of the Treasury Board, will examine all programs to ensure they are aligned with government priorities.

7.12 The Board's responsibilities for the general management of the government affect the activities of more than 20 federal departments and some 100 other organizations, including agencies, Crown corporations, and tribunals. These organizations differ in terms of mandate, organizational structure, and relationship to the minister. This adds to the complexity of managing the government as a whole.

7.13 In doing its work, the Board is supported by its administrative arm, the Treasury Board Secretariat. In 2003–04, the Secretariat planned to spend \$192 million on its operations and to employ the annual full-time equivalent of 1,358 people.

Shared responsibility for managing government

7.14 The Treasury Board and its Secretariat are the key, but not the only, players responsible for managing the federal government:

- **Privy Council Office.** The clerk of the Privy Council is head of the public service and is responsible for its overall effectiveness and its competent and efficient management and administration. The Privy Council Office advises the prime minister on appointments of deputy ministers and heads of agencies and on the structure and functioning of government. The Privy Council Office also advises the prime minister, Cabinet, and policy committees of Cabinet on specific proposals in the Budget, focussing on overall government and prime ministerial priorities.
- **Department of Finance Canada.** The Department plans and prepares the federal government's budget, setting the level and composition of government revenues and spending. Departments and agencies conduct their activities within this resource framework.
- **Public Service Commission of Canada.** The Commission is mandated by Parliament to ensure a public service that is competent, non-partisan, representative of the Canadian population and able to serve the public in the official language of their choice.
- **Canadian Centre for Management Development.** The Centre supports the training and development of public servants.
- **Departments and agencies.** These provide advice on policy development and implementation to ministers, deliver programs and services, and ensure effective administration. They are responsible for following the policies and standards established by the Treasury Board, the Public Service Commission, and the new Public Service Human Resources Management Agency of Canada.

7.15 On 12 December 2003, the Prime Minister announced two additions to the government's overall management practices.

- A new **Cabinet committee on expenditure review**, chaired by the president of the Treasury Board. The committee will review all programs and expenditures to ensure that spending remains under control and is closely linked to the evolving priorities of the government. A secretariat, established within the Treasury Board Secretariat, will provide support to the Expenditure Review Committee.

- A new **Public Service Human Resource Management Agency of Canada**. The Agency will be established under the president of the Queen's Privy Council for Canada to strengthen human resources management and to implement the newly legislated human resource reforms.

Focus of the study

7.16 In previous reports, the Office of the Auditor General examined many aspects of management within the federal government. This study provides Parliament with information on the key challenges that the Treasury Board and its Secretariat face in developing, refining, and implementing the federal government's management agenda.

7.17 The study is a first step in the development of a longer-term audit plan for the Office and covers key elements of the federal government's management agenda and the Treasury Board's role in those elements. Over the coming years we will report on how the agenda has evolved and been implemented. Further details on the study are at the end of the chapter in **About the Study**.

Study Findings

Managing government: A brief history

Some useful concepts

Probity—The adherence to the highest principles and ideals.

Prudence—Skill and good judgment in the use of resources.

Economy—Getting the right amount of resources, of the right quality, delivered at the right time and place, at the lowest cost.

Efficiency—The minimum resources used to achieve a given quantity and quality of output.

Effectiveness—The extent to which the outcomes of an activity match the objective or the intended effects of that activity.

Transparency—Operating in a manner that is clear and easy to understand.

Accountability—The obligation to render an account, and accept responsibility for, one's actions, both in terms of the results obtained and the means used.

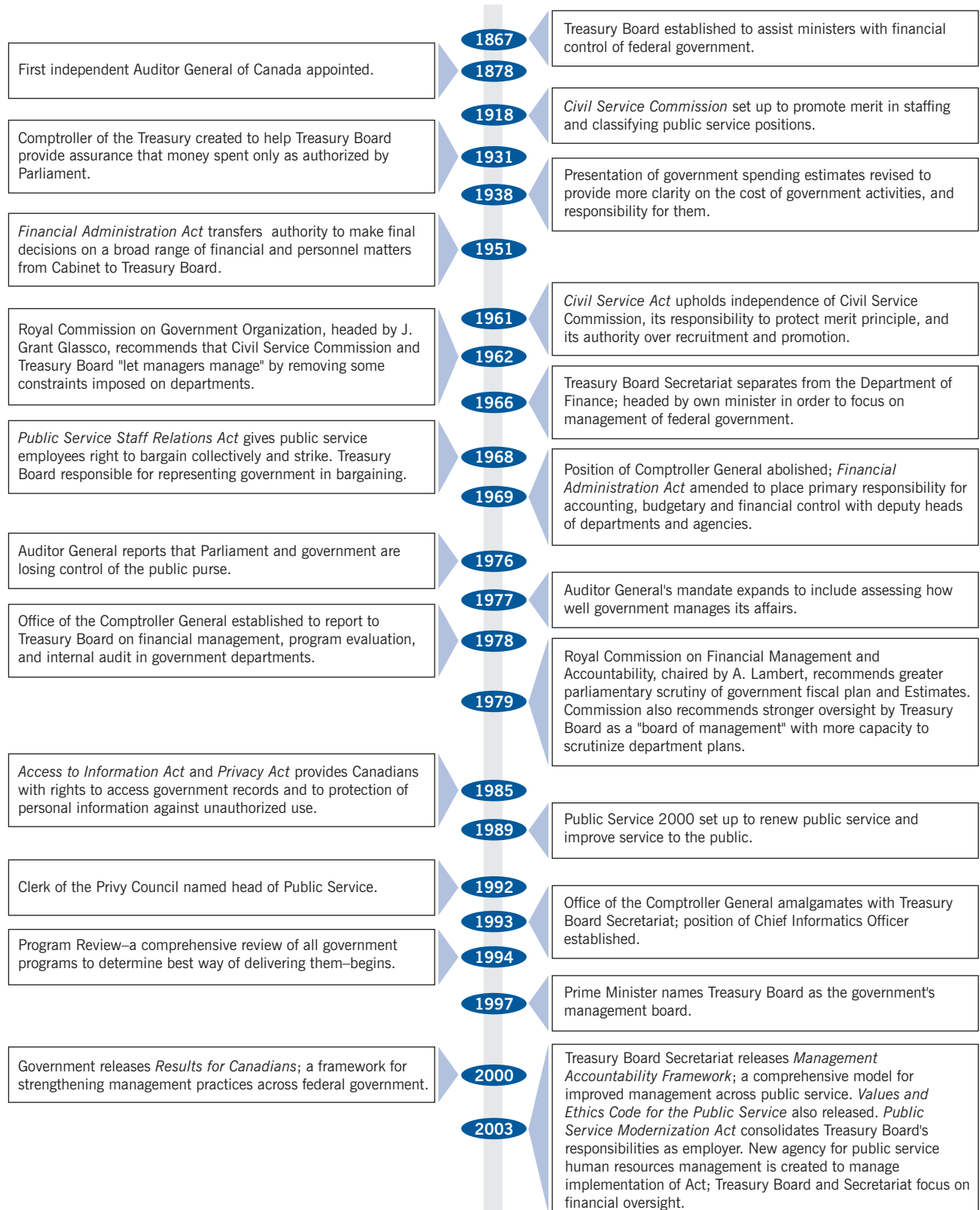
7.18 Exhibit 7.2 presents key milestones in the management of the federal government. The day after Confederation, the Prime Minister established the Treasury Board as a committee of Cabinet to assist ministers in the overall financial control of the federal government. Chaired by the minister of Finance, its main role was to prepare the government's spending estimates for review by Parliament. In doing that, it needed to reconcile the competing demands for money from within the government.

7.19 In the years following Confederation, broad weaknesses in the federal government's administration became apparent. Ministers and their deputy ministers were unable to maintain adequate control over the use of people and money. The Treasury Board responded by issuing administrative procedures for departments to follow. And a permanent Civil Service Commission was established to make appointments to the public service.

7.20 Since then, there has been a series of studies of management in the federal government. While they have taken many different forms—royal commissions, parliamentary committees, academic analyses, external and internal task forces—the common question has been how best to achieve **probity** and **prudence** in the management of money, people, and information in order to

- preserve public trust;
- enhance **economy**, **efficiency**, and **effectiveness**; and
- ensure **transparency** and **accountability**.

Exhibit 7.2 Managing government: a brief history



The federal government's general manager

7.21 Treasury Board's role. The Treasury Board is often referred to as the federal government's general manager. It establishes policies and standards for management practices in a wide range of areas (Exhibit 7.3), and oversees their implementation across the federal government.

Exhibit 7.3 The government's general manager: The role of the Treasury Board and the Secretariat

The Treasury Board provides the policy framework for the government's administrative practices and for its assets. The Secretariat supports the Treasury Board's role by

- establishing policies and standards to improve management practices in departments and agencies in the following areas
 - access to information
 - accounting
 - evaluation
 - financial management
 - human resources management
 - information and communications technology
 - internal audit
 - official languages
 - privacy
 - procurement and project management
 - real property and materiel management
 - security
 - service delivery
 - strategic systems and infrastructure
- overseeing the government-wide implementation of these Treasury Board policies and standards
- setting the standards for parliamentary reporting by government departments and agencies, both departmentally and for issues that cut across departments.

Source: Treasury Board of Canada Secretariat, *Report on Plans and Priorities, 2003–04*

7.22 The Treasury Board has always had an impact on overall management within the federal government, flowing from its responsibilities for managing money and people. However, the Great Depression provided the catalyst for a broader general manager role. Weaknesses in the federal government's financial systems became apparent, and the Treasury Board introduced administrative controls directed mainly at achieving economies in government.

7.23 By the end of the Second World War, central management had become an ongoing responsibility of the Treasury Board. But the many routine administrative matters directed to the Board required Cabinet approval. In 1951, to allow Cabinet to focus on the post-war social, economic, and international policy agenda, Parliament passed the *Financial Administration Act*, which allowed the Treasury Board to make final decisions on routine matters.

7.24 With these powers, the Treasury Board held authority over the management of the public service. It also became increasingly involved in scrutinizing the day-to-day details of department operations. While Cabinet focussed on broad questions of policy, the Treasury Board discussed the particulars of the policy and determined the scale of activities.

7.25 Letting managers manage. In 1960, amidst growing concerns about the quality of management in the public sector, the government established the Royal Commission on Government Organization chaired by J. Grant Glassco. The Commission examined the organization and methods of operation of the departments and agencies of the Government of Canada and recommended changes to promote efficiency, economy, and improved service.

7.26 The Commission's report, released in 1962, resulted in significant changes in the organization and management of the federal government. Exhibit 7.4 presents some of the key messages from the report. The report's theme: decentralization of authority in order to "let the managers manage."

Exhibit 7.4 Royal Commission on Government Organization (Glassco Commission): What was said

"... in general, the defects in government are the consequence of outmoded concepts of public administration and do not reflect on the calibre of Canada's public servants."

"All told, the structure of control built up between 1918 and 1951 was impressive—and unique. Measured against the most narrow objectives, it was also unquestionably effective: the standards of probity reached by the Government of Canada in its use of people and money are high. But good management consists in more than the avoidance of sin, and this Calvinistic approach to public administration, while well designed to discomfit bad managers, was bound to prove most frustrating to good ones."

"Your Commissioners believe that departmental management must be entrusted with the power of decision in many of the areas now being controlled by the staff of the Treasury Board. Leaving such detailed matters to the departments should develop a greater sense of responsibility among departmental managers. . . Treasury Board, freed of this detail, should concentrate on the essential task of reviewing the programmes and objectives of departmental management in relation to overall government policy."

Source: Royal Commission on Government Organization, 1962

7.27 The government's management board. The most significant institutional change flowing from the report occurred in 1966 with the creation of the Treasury Board Secretariat as a separate department. The Secretariat reported to its own minister—the president of the Treasury Board—and continued to support the Treasury Board as a committee of ministers. When announcing the change, the Prime Minister emphasized the government's desire to have the Treasury Board serve as the management board for Cabinet.

7.28 External scrutiny of management in government also increased. New legislation, the 1977 *Auditor General Act*, clarified and expanded the auditor general's responsibilities. The Act gave the Auditor General, who was already looking at the accuracy of financial statements, a broader mandate to examine how well the government managed its affairs.

7.29 The 1979 report of the Royal Commission on Financial Management and Accountability, chaired by Allen Lambert, picked up the management board theme. It recommended that the Treasury Board become a board of management to provide a single focus for the central management of the federal government. Its intention: that the board of management would be

able to assure Parliament and the public that sound management practices were in place and operating in government (Exhibit 7.5).

Exhibit 7.5 The Royal Commission on Financial Management and Accountability (Lambert Commission): What was said

“After two years of careful study and consideration, we have reached the deeply held conviction that the serious malaise pervading the management of government stems fundamentally from a grave weakening, and in some cases an almost total breakdown, in the chain of accountability, first within government, and second in the accountability of government to Parliament and ultimately to the Canadian people.”

“The philosophy underlying our entire approach is not just that managers of government should have the opportunity to manage the affairs that fall within their responsibility, but that they should also be required to manage them in a way that will best serve the public interest. While the Glassco Commission insisted that managers be free to manage, it is evident to us that they have not been able to use this freedom effectively.”

“As for the Treasury Board and its Secretariat, we contend that they should play a fundamental role in the management of government and that the nature of this role should be reflected in a change of name.”

“The Board of Management would provide a single focus for the central management of government, consolidating the responsibilities for personnel and financial management The activities of the Board of Management . . . should be directed toward monitoring departments and agencies in the administration of their programs and activities, ensuring the development and application of government-wide policies, practices, and standards for consistency and fairness in the management of people and money, and acting as employer for the purpose of collective bargaining.”

Source: Royal Commission on Financial Management and Accountability, 1979

7.30 The Lambert Commission went beyond the 1962 Glassco Commission’s suggestion to “let the managers manage.” It argued that “the managers of government . . . should be required to manage in a way that will best serve the public interest.” To do this, it advised strengthening accountability within government and from the government to Parliament. Only a small percentage of the Commission’s recommendations, however, were implemented.

7.31 A 1983 report by the Auditor General also stressed the importance of striking a balance between management control and flexibility.

We are not advocating a return to an unlimited “let the managers manage” philosophy or an indiscriminate reduction of regulations and controls. In the absence of incentives that exist in the private sector, central controls will continue to be necessary in the public service to achieve a satisfactory level of prudence, probity, and equity. The challenge is to achieve a balance between the requirement for central control and the need for an adequate level of managerial authority so that managers can be responsible and accountable.

7.32 Facing weakening economic conditions in the 1980s, governments in many member countries of the Organization for Economic Cooperation and Development began to examine their role and policies more closely.

The consensus: a need to modernize public service management to make the public sector more effective and affordable. The common themes were

- increasing focus on results and accountability;
- increasing delegation of authority from central agencies to departments and, within departments, to the lowest levels reasonable;
- streamlining and simplifying administrative systems; and
- creating a more businesslike approach to the management of resources.

7.33 These themes were evident in Canada's efforts to strengthen public administration. For example, in 1986, in response to criticisms that across-the-board administrative policies needed to be more sensitive to individual departments, the Treasury Board introduced the Increased Ministerial Authority and Accountability (IMAA) initiative. The Board reviewed its policies and procedures to provide ministers and senior officials with increased authority and flexibility and to enhance their accountability for achieving results in program delivery. However, by 1989, only 6 of about 30 departments had signed IMAA agreements with the Treasury Board.

7.34 In December 1989, the government introduced Public Service 2000, a process to reform and renew the public service by making it less rule-bound and more innovative, focussed on achieving results and serving the public. Public Service 2000 led to the Treasury Board delegating more authority to department officials. But it produced only limited results compared with the high expectations that public servants had for the process.

7.35 In 1997, following on the heels of the 1994–95 Program Review, the Prime Minister formally designated the Treasury Board as the Government of Canada's management board. Its focus: to help departments and agencies improve their management practices. *Results for Canadians*—released three years later—provided a framework and agenda to guide public service managers. It committed the Government of Canada to excellence in four areas:

- focussing on citizens in its design, delivery, evaluation, and reporting on activities;
- managing under the highest professional and ethical values;
- achieving results and reporting them in simple and understandable ways; and
- spending responsibly.

7.36 In 2003, the federal government issued two additional documents on overall management in the public service:

- The Treasury Board of Canada Secretariat's *Management Accountability Framework* summarizes the Secretariat's expectations for modern public service management (Exhibit 7.6). The Secretariat will use it as the basis for discussion with deputy ministers and heads of agencies on management practices in their organizations and on priorities for improvement. It will also serve as input from the Secretariat into the

Privy Council Office’s assessment of those senior officials, and for the expenditure and management reviews that the Secretariat conducts.

- The *Values and Ethics Code for the Public Service* guides and supports public servants in all their professional activities. The Code forms part of the conditions of employment in the public service, and covers democratic, professional, ethical, and people values.

Did you know?

- In 2002–03, the federal government (including its consolidated Crown corporations) spent \$183 billion.
- It had a net debt—total liabilities less financial assets—of \$565 billion.
- It had almost \$190 billion in assets, of which \$47 billion were in capital assets—such as land, buildings, ships, and aircraft.

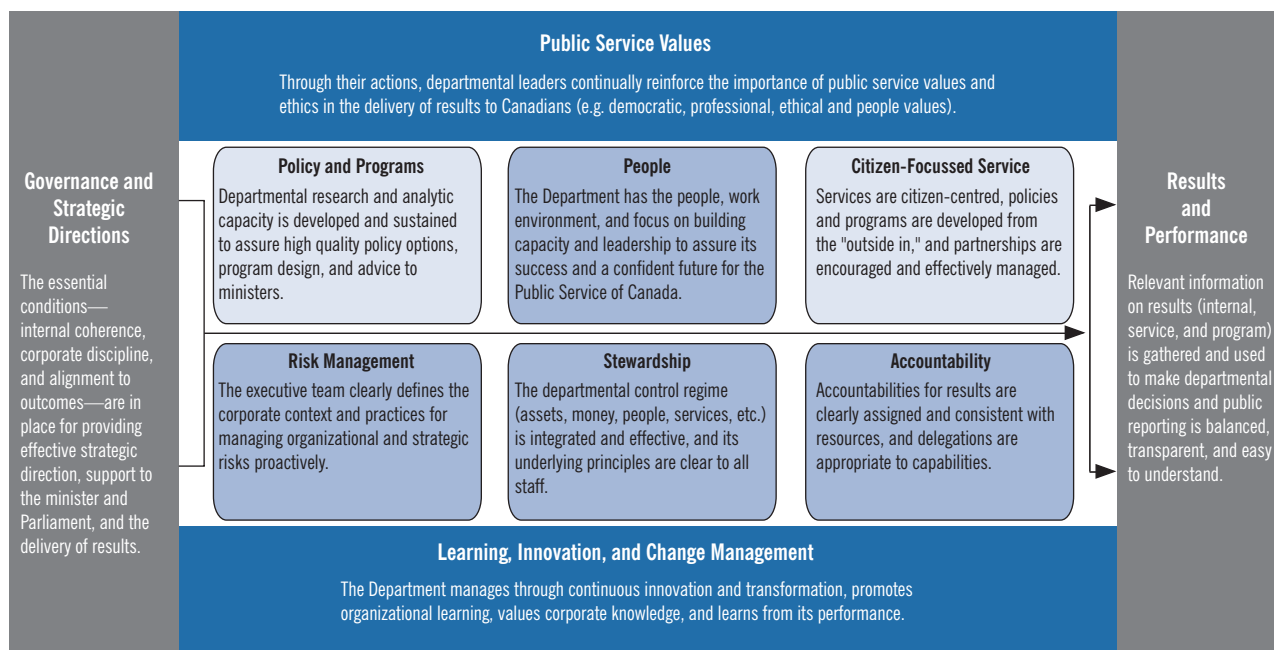
Managing money

7.37 Treasury Board’s role. The Treasury Board’s original role was to assist ministers in the overall financial control of the federal government, and this remains one of its key roles today (Exhibit 7.7).

7.38 Historically, the Finance department and its minister managed government spending. The minister of Finance chaired the original Treasury Board. The deputy minister of Finance also served as auditor general (a position held until 1878 when the first independent auditor general was appointed) and as secretary to the Treasury Board (a position held until 1947).

7.39 During its first 50 years, the Treasury Board had a small staff of Finance officials and dealt mainly with the form and nature of accounts, the transactions criticized by the auditor general, and the details of human resources administration. As responsibility for detailed human resources work shifted to the Civil Service Commission—the predecessor of today’s Public Service Commission—the Board became more focussed on the Estimates.

Exhibit 7.6 Management Accountability Framework: The Secretariat’s expectations



Source: Treasury Board Secretariat, *Management Accountability Framework*

7.40 Treasury Board as comptroller. The Treasury Board became a more important and active part of the federal government during the Great Depression. The government's efforts to respond to the financial consequences of the Depression were hampered by weaknesses in its financial management system. For example, it was difficult to determine amounts spent and contractual commitments made during the year until after the year was over. Departments also routinely overspent their budgets.

7.41 Faced with a severe financial challenge, the prime minister also assumed the position of minister of Finance, and chaired the Treasury Board from 1930 to 1932. Under his leadership, the Board began to play a stronger role as the government's comptroller, with a focus on economy. It issued several letters of refusal to department requests for new money and staff, reduced discretionary costs, and introduced controls on staffing and promotions.

7.42 The position of comptroller of the treasury, created within the Finance department, also helped the Treasury Board manage the budget system and reporting to Parliament. At that time, the comptroller employed a staff of 1,000 treasury officers and clerks posted in all departments, a number that grew to 4,700 by the early 1960s.

7.43 The comptroller maintained the accounts of the government and issued funds appropriated by Parliament. This latter pre-audit function—formerly the responsibility of the auditor general—ensured that all expenditures were authorized by Parliament.

7.44 The first major revision to the government's spending estimates took effect in 1938. Until then, department expenditures were listed under general headings, such as Civil Government or Miscellaneous. The cost of any one

Exhibit 7.7 Managing money: The role of the Treasury Board and the Secretariat

The Treasury Board is responsible for preparing the government's expenditure budget (the Estimates) and monitoring program spending in departments. The Secretariat supports the Treasury Board's role by

- establishing policies and standards to improve financial management practices in departments and agencies, and managing the government-wide implementation of them;
- allocating and re-allocating resources (focussing on non-statutory items such as the operating and capital budgets of government departments and agencies, payments to Crown corporations, and a range of transfer payments to organizations, individuals, and corporations);
- monitoring and analysis of the management of resources on a program, departmental, and sectoral basis;
- ensuring that resource management is integrated with the government's decision-making and priority-setting processes; and
- reporting on government expenditures.

Source: Treasury Board of Canada Secretariat, *Report on Plans and Priorities, 2003–04*

department's activities could be included under several different headings. As a result, parliamentarians found it difficult to identify the cost of individual activities and who was responsible for them. In response, the Finance department regrouped the expenditures by department. It also grouped planned expenditures for each department according to the services and operations for which the department was responsible.

7.45 A stronger Treasury Board. During the 1950s, the scope of federal government activities expanded, bringing with it significant increases in government spending and personnel. Given its broad responsibilities, the Treasury Board became an increasingly important force in the government. With Cabinet focussed on policy issues, the Treasury Board concentrated on working out the details of policy implementation and resourcing. To do that, Treasury Board analysts needed a good understanding of the day-to-day operations of departments.

7.46 As noted earlier, the most significant institutional change flowing from the Glassco Commission report occurred in 1966, when the Treasury Board Secretariat separated from the Department of Finance. Responsibility for advice on economic, fiscal, and tax policy remained with Finance. The Secretariat assumed responsibility for the expenditure side of the budget.

7.47 Departmental control over spending. Changes in responsibilities continued through the late 1960s. In 1969, as recommended by the Glassco Commission, the position of comptroller of the treasury was abolished, and departments took responsibility for certifying and authorizing expenditures. The comptroller's office became part of the Department of Supply and Services.

7.48 At the same time, the government introduced the planning-programming-budgeting system. Emphasis shifted from allocating funds to the individual line items of department budgets to allocating funds on the basis of programs and their impacts.

7.49 Loss of control. By 1976, however, the Auditor General concluded that financial management and control in the federal government was inadequate and would likely remain so unless the government took strong action. Based on the study of financial management systems in departments, agencies, and Crown corporations, the Auditor General reported that "Parliament—and indeed the Government—has lost, or is close to losing, effective control of the public purse."

7.50 In 1978, as part of the government's response to the Auditor General's Report, a new office of the comptroller general was established. While similar in name to the former comptroller of the treasury, the function was different. The comptroller general reported to the Treasury Board on financial management, program evaluation, and internal audit in government departments. The office amalgamated with the Treasury Board Secretariat in 1993.

7.51 The Auditor General's Report also set the stage for the establishment of the Royal Commission on Financial Management and Accountability (the

Lambert Commission). The Commission's 1979 report recommended strengthening parliamentary control over government expenditures through greater scrutiny of the government's fiscal plan and the Estimates.

7.52 The federal government's Comptrollership Modernization Initiative began in 1997, with the creation of an Independent Review Panel. The Panel's report noted that modern comptrollership requires managers and financial specialists to work in a co-ordinated way to prioritize, plan, and meet operational goals and to achieve desired results. The Panel identified four key elements of modern comptrollership:

- integrated performance information (financial and non-financial, historical, and prospective);
- a sound approach to risk management;
- appropriate control systems; and
- a shared set of ethical practices and organizational values, beyond legal compliance.

7.53 In 1979, the government introduced a new policy and expenditure management system to better link spending to government priorities. Two new ministries of state focussed exclusively on policy co-ordination and spending. When they disbanded in 1984, Finance and the Privy Council Office became more involved in spending decisions.

7.54 In 1981, the Estimates documents were revised to provide information on program performance and accomplishments. The Estimates documents were presented in three parts: Part I set out the overall government expenditure plan; Part II contained the amounts requested for each department; and Part III included detailed information on activities and expenditures planned by individual departments.

7.55 Restraining expenditure. Expenditure management in the federal government during much of the 1980s and into the early 1990s involved a series of relatively small, across-the-board spending cuts coupled with occasional freezes on spending. At the same time, departments had access to policy and operational reserve funds, albeit in diminishing amounts.

7.56 By the late 1980s, however, it was apparent that the weakening fiscal situation, brought on by rising interest rates, could not be dealt with in that way. In 1989, the government established a new committee of Cabinet—the Expenditure Review Committee—to help ensure that spending was directed to the highest priorities and that spending restraint contributed to deficit reduction. The Committee was supported by officials from the Department of Finance and the Treasury Board Secretariat and identified spending cuts that were included in the 1989 Budget.

7.57 In 1994, the government launched a comprehensive review of all government programs to determine the most efficient and effective way of delivering them. Program Review, as it was called, was designed to significantly reduce spending. The Department of Finance established the total reduction needed to achieve the government's targets, and allocated

that reduction to individual departments. Departments then found those savings, guided by six tests: public interest, role of government, federalism, partnership, efficiency and effectiveness, and affordability.

7.58 Beginning in 1996, through the Improved Reporting to Parliament Project, departments and agencies published their detailed spending plans in two new documents:

- a report on plans and priorities, tabled in the spring, and intended to establish performance expectations and outline the general direction the minister wanted the department to take during the next three fiscal years; and
- a performance report tabled in the fall for the previous fiscal year and intended to provide information on results achieved.

7.59 The 2003 Budget presented the commitment to make reallocation from lower to higher priorities an integral part of the way the government manages. The government also announced that the Treasury Board would lead an ongoing examination of all non-statutory government programs, drawing on the experience of the 1994–95 Program Review.

7.60 **A renewed focus on managing money.** On 12 December 2003, the Prime Minister announced several measures to strengthen financial management within the federal government:

- a focus by the Treasury Board and the Secretariat on the overseeing of government expenditures, including the ongoing reallocation of spending from lower to higher priorities;
- a distinct office of the comptroller general in the Secretariat to help ensure that departments comply with the Treasury Board's spending and stewardship policies and to provide direction to department comptrollers; and
- a new expenditure review committee of Cabinet to control spending and to align it with the evolving priorities of government.

Managing people

7.61 Good government depends on the performance of public servants. How they are recruited, trained, managed, and treated is of great importance to an effective public service.

7.62 **Treasury Board's role.** There are different legislative frameworks that govern human resources management for various parts of the public service. Historically, the Treasury Board has had an important role in managing people in the core public service—the departments and agencies that work most closely with ministers. However, the *Civil Service Act* of 1918 made the Civil Service Commission responsible for numerous human resources management responsibilities, including recruitment and promotion. At first the Board made appointments and oversaw compensation on behalf of ministers. Today, the Treasury Board is responsible for the overall terms and conditions of employment for the core public service (Exhibit 7.8).

Exhibit 7.8 Managing people: The historical role of the Treasury Board and the Secretariat

The Treasury Board establishes the terms and conditions under which the core public service attracts and retains the staff it needs to do its work. The Secretariat has supported the Treasury Board's role by

- establishing overall policies in areas within which department managers administer their organizations, such as learning, workplace well-being, employment equity, language of work, and public service renewal, and managing the government-wide implementation of them;
- negotiating with public service bargaining agents the terms and conditions of work for unionized employees as well as determining the compensation of excluded and unrepresented employees;
- managing the various pension and benefit plans provided for public service employees;
- supporting department managers by advising on human resources management issues and assisting in the renewal of the human resource community; and
- supporting the development, learning, and management of the leadership community up to and including the level of assistant deputy ministers.

On 12 December 2003 many of the Treasury Board Secretariat's responsibilities were transferred to the new Public Service Human Resource Management Agency of Canada.

Source: Treasury Board of Canada Secretariat, *Report on Plans and Priorities, 2003–04*

7.63 Following Confederation, parliamentarians and others debated the extent to which government appointments should be based on merit (fitness for the job) as opposed to patronage (support for a political party). A series of commissions recommended that appointments be based on merit, with staffing done using competitive examinations.

7.64 The 1882 *Civil Service Act* established a Board of three Civil Service Examiners to supervise examinations for appointment and promotion. The 1908 *Civil Service Amendment Act* established a permanent Civil Service Commission of two members to report on the operation of the *Civil Service Act* and to make all appointments. In 1918, the *Civil Service Act* established a Civil Service Commission of three members charged with recruitment, promotion, transfers, organization, classification, and compensation. The Treasury Board focussed on the cost of the public service.

7.65 In 1958, the report *Personnel Administration in the Public Service* (Heeney Report) recommended that the Civil Service Commission continue its independent and exclusive role in those functions relating directly to the maintenance of the merit system. It also recommended the Commission continue to retain final responsibility for recruitment, selection, appointment, and promotion. In 1961, a new *Civil Service Act* was created. This act preserved the independence of the Commission and the fundamental principles of the merit system, and gave public servants the right of appeal against promotions, transfers, demotions, suspensions, and dismissals.

7.66 A stronger role for the Treasury Board. In 1932, as part of its efforts to tighten control of spending during the Great Depression, the government established staff control regulations, reducing significantly the Civil Service Commission's responsibility for human resources management.

7.67 Following the Second World War, reports on the public service repeatedly asked what division of functions among the Civil Service Commission, the Treasury Board, and government departments best served the public interest. In 1951, the government concluded that the Board should have final authority in the management of the public service. The *Financial Administration Act* authorized the Treasury Board "to exercise all or any of the powers, other than powers of appointment, of the Governor-in-Council under the *Civil Service Act*."

7.68 The Glassco Commission of 1962 also had important implications for managing people. The government agreed to its recommendation that departments—rather than the Civil Service Commission—manage their own personnel and be accountable for their performance.

7.69 In 1967, the *Public Service Staff Relations Act* gave public service employees the right to bargain collectively and the right to strike. The Treasury Board represented the government in its bargaining relationship with government employees. Through amendments to the *Financial Administration Act*, the Treasury Board was responsible for personnel management in the public service, including determining the terms and conditions of employment and classifying positions. Under the *Public Service Employment Act*, the newly named Public Service Commission was responsible for staffing.

7.70 Fragmented roles and responsibilities. Although the 1979 Lambert Commission dealt mainly with financial issues, it also argued that "the management of personnel . . . is as important as, if not more important than, financial management in achieving effective overall management of government activities." Following the Commission's report, the government established the Special Committee on Personnel Management and the Merit Principle (the D'Avignon Committee). Like the Glassco and Lambert commissions, the D'Avignon Committee raised concerns about fragmented roles and responsibilities for managing people. It recommended that the Public Service Commission focus on protecting the principle of hiring and promoting staff based on merit.

7.71 In 1989, the government launched Public Service 2000 to improve service to the public through innovative approaches to management and organization. The main outcome, the *Public Service Reform Act* of 1992, brought some flexibility to the management of human resources. It also named the clerk of the Privy Council, who is also secretary to the Cabinet, as the head of the Public Service.

7.72 In the core public service, staffing is subject to the *Public Service Employment Act* and the authority of the Public Service Commission. This

arrangement aims to preserve a professional, non-partisan, and representative public service, able to serve the public in the official language of their choice.

7.73 Human resource management in these core organizations is also subject to Treasury Board policies and decisions as the employer responsible for collective bargaining. These departments and agencies have had little legal authority to manage their people. They have relied on centrally prescribed systems, policies, and processes. Other government entities, known as separate employers, are subject to only some parts of these systems and have more flexibility to manage their human resources.

7.74 The need for modernizing human resource management in the federal government has been a recurrent theme in reports from the auditor general. We stated in 2001:

The efforts of several generations of well-meaning senior officials to streamline and modernize human resource management have been stymied by the tangle of roles and responsibilities of the institutions that manage human resources and by the legislative framework that applies.

7.75 *The Public Service Modernization Act* of 2003 significantly changes the legislative and institutional framework for human resources management in the public service:

- The Treasury Board's role is significantly enhanced through a consolidation of its responsibilities as the employer.
- The Public Service Commission will refocus on the protection of merit and non-partisanship in staffing issues.
- Deputy heads will be clearly responsible in law for many aspects of human resources management.

7.76 On 12 December 2003, the government announced additional changes to human resources management:

- The Public Service Human Resources Management Agency of Canada will report to the president of the Queen's Privy Council for Canada. This new agency will strengthen human resources management and will manage implementation of the *Public Service Modernization Act*. The Agency will assume responsibility for many of the human resources management functions from the Treasury Board Secretariat, for example, organization and classification, and policy and planning.
- Responsibility for developmental training programs, such as the Management Trainee Program and the Career Assignment Program, and research to support human resources planning will be transferred from the Public Service Commission to the Agency.
- Following discussions with the public service unions, Public Works and Government Services Canada will assume responsibility for collective bargaining and other staff relations activities from the Treasury Board Secretariat.

- The Canadian Centre for Management Development (to be renamed Canada School of Public Service) which provides training, orientation, and development programs, will report to the president of the Queen's Privy Council for Canada. Training and Development Canada and Language Training Canada, now part of the Public Service Commission, will move to the Centre.

Managing information

7.77 Managing information is a more recent issue for governments than managing money and people (Exhibit 7.9). In the federal government it has three important dimensions:

- governing access to, care for, and disclosure of information held by the federal government;
- developing information systems and integrating government information to aid in decision making; and
- using information technology to improve service to Canadians.

Exhibit 7.9 Managing information: The role of the Treasury Board and the Secretariat

The Treasury Board provides the policy framework for the government's information and information technology practices. The Secretariat supports the Treasury Board's role by

- establishing policies and standards to improve management practices in departments and agencies in the areas of information and communications technology, privacy and access to information, and managing the government-wide implementation of them; and
- leading the development and implementation of certain government-wide initiatives such as Government On-Line.

Source: Treasury Board of Canada Secretariat, *Report on Plans and Priorities, 2003-04*

7.78 Access and privacy. The *Access to Information Act* and the *Privacy Act* became law in 1983. The *Access to Information Act* gives Canadians the right to access information in federal government records. The *Privacy Act* provides citizens with the right to access personal information held by the government and to protection of that information against unauthorized use and disclosure.

7.79 The president of the Treasury Board is the minister responsible for government-wide administration of the legislation. The Treasury Board Secretariat, as the lead agency, co-operates with the Department of Justice in amendments to the acts and with the Privy Council Office on Cabinet confidences. The Secretariat also consults with the offices of the Information and Privacy commissioners on policy matters.

7.80 A chief information officer. As part of its reorganization in 1993, the government established the position of chief informatics officer (now called the chief information officer) within the Treasury Board Secretariat to better align the government's information technology with its business activities.

The government estimates that it spends about \$5.1 billion annually (just over 10 percent of operational expenditures) on information technology. The chief information officer focusses on the sound management of this technology across the government. For example, in 1996, the chief information officer branch led the government's efforts to deal with the Year 2000 issue.

7.81 The chief information officer is also a focal point for using information technology to improve delivery of services and reduce their costs. For example, the chief information officer led the Government On-Line initiative, a responsibility transferred to Public Works and Government Services Canada in 2003.

7.82 In 2003, the government introduced the revised Management of Government Information policy. It requires departments to use electronic systems as the preferred means of creating, using, and managing information, and to assess the effectiveness of their management of information. The revised policy includes the roles and responsibilities of all government employees for managing information.

Today's management agenda

7.83 Following the 1994–95 Program Review, the government embarked on an ambitious agenda to strengthen management across the federal public sector. In 1997, the prime minister designated the Treasury Board as the Government of Canada's management board. Three years later it released *Results for Canadians: A Management Framework for the Government of Canada*.

7.84 Since then, the government has launched several new initiatives. They cover a broad range of activities, from improving service to Canadians to strengthening values and ethics in the public service (Exhibit 7.10). The overall objective is to ensure that the key elements of good management are in place and working well together.

Exhibit 7.10 Recent management initiatives**Initiatives under *Results for Canadians: A Management Framework for the Government of Canada (2000)***

- **Citizen-Centred Service Delivery.** To improve Canadians' access to a wide range of government services and citizen satisfaction with the quality of those services.
- **Government of Canada On-Line.** To be the government most connected to its citizens and, using information and communications technologies, to provide Canadians with direct, on-line access to its information and services in both official languages.
- **Modern Comptrollership.** To strengthen government-wide policies and processes through more effective decision making, greater accountability, a mature approach to risk management, results-based control systems, and shared values and ethics.
- **Improved Reporting to Parliament.** To consult with parliamentarians on tailoring information to better meet their needs, improve channels of access and timeliness, and strengthen financial accountability by linking costs to results.
- **Program Integrity.** To identify critical risks to the existing program base for the Treasury Board and Cabinet and recommend strategies that will help departments ensure their continued achievement of results.
- **Developing an Exemplary Workplace.** Fostering public service adherence to values such as integrity, transparency, respect for diversity, and recognition of both official languages.

Other initiatives

- **Human Resources Modernization.** To update several critical components of the public service human resources management system (staffing, accountability, labour-management relations, and development).
- **Integrated Risk Management Framework.** To enable employees and organizations to better understand the nature of risk and to manage it more systematically.
- **Adoption of full accrual accounting, and study of accrual-based budgeting and appropriations.** To provide a more comprehensive accounting of the government's assets and liabilities, present a more transparent picture of its financial position, and enhance accountability, the management of liabilities, and the stewardship of assets.
- **Policy and Reporting Review Project.** To reduce the number and enhance the relevance of policy instruments and reports.
- **Revised Policy on the Management of Government Information.** To ensure that information under the control of the Government of Canada is managed effectively and efficiently throughout its life cycle.
- **Management Accountability Framework.** To reinforce sound management in the public service by providing public service managers with a comprehensive and integrated model for management and for management improvement.
- **Values and Ethics Code for the Public Service.** To guide and support public servants in all their professional activities, to maintain and enhance public confidence in the integrity of the public service, and to strengthen respect for, and appreciation of, the role played by the public service within Canadian democracy.

Source: Treasury Board of Canada Secretariat and related publications, *Report on Plans and Priorities, 2001–02*

Key challenges

7.85 The Treasury Board and its Secretariat play the lead role in developing and refining the government's management agenda and overseeing its government-wide implementation. In performing that role, they face a number of significant challenges. Most of these challenges cut across the four roles that we have identified—general manager, managing money, managing people, and managing information. Some are more critical for one or more of the roles.

Setting the tone from the top

7.86 Clear, visible, and active support for the management agenda among ministers, senior officials, and parliamentarians is critical for translating the agenda into concrete results. Traditionally, however, senior people paid more attention to policy than to management issues, delegating the latter to specialists.

7.87 Ten years ago, in our 1993 Report, Chapter 6, Canada's Public Service Reform and Lessons Learned from Selected Jurisdictions, we highlighted the importance of sustained leadership and support for ensuring successful reform. More recently, our April 2003 Report, Chapter 1, Integrated Risk Management, identified senior management support as key to reform's successful implementation in departments. As we stated, experience in both the public and the private sectors shows that unless senior management cultivates support and acceptance throughout the organization, reform may not take root but instead remain largely a paper exercise.

7.88 Good management is assuming greater prominence as an issue for the federal government. For example, management issues are featured explicitly in the assessments of deputy ministers and other public service executives. The corporate priorities established by the clerk of the Privy Council for 2003–04 include official languages, diversity, learning, and modern comptrollership.

7.89 *Guidance for Deputy Ministers* is another example. The Privy Council Office prepared it in 2003 to clarify how deputy ministers fulfill their role in the Government of Canada. It sets out their responsibilities, as well as their multiple accountabilities, and reflects the priority that the government attaches to management excellence. The Management Accountability Framework, released at the same time, provides all public servants with expectations concerning the various aspects of their management responsibilities.

Matching mandate and capacity of the Treasury Board and its Secretariat

7.90 The Treasury Board has a broad range of responsibilities, and its Secretariat needs knowledgeable and experienced staff for the effective review and challenge of department submissions. It also needs enough staff to manage the agenda.

7.91 While the Secretariat has grown in size, the average length of service has declined. In addition, the 2002 Public Service Employee Survey suggested

that some Secretariat employees' workloads are too heavy, and they are having difficulty coping.

7.92 Our 2001 Report, Chapter 4, Voted Grants and Contributions: Government-Wide Management, raised questions about the Secretariat's capacity to meet its responsibilities. We found that, for example, the program analysts we interviewed had, on average, less than two years experience in the Secretariat. We also found a substantial loss of corporate memory as a result of Program Review and a high staff turnover.

7.93 The Secretariat's new human resources plan aims to address these issues. Still, they will likely remain a significant challenge for the Secretariat and for the government as a whole.

Strengthening department capacity

7.94 One important way to demonstrate support from the top is to ensure that departments have the resources and tools to meet their management responsibilities. We have commented in several reports that resource issues can limit departments' ability to respond fully to certain aspects of the government's management agenda.

7.95 For example, our December 2002 Report, Chapter 5, Financial Management and Control in the Government of Canada, highlighted the importance of developing a strategy to increase the number of professional accountants in senior financial positions in departments. And in our December 2001 Report, Chapter 1, Financial Information Strategy: Infrastructure Readiness, we expressed concern that the momentum may be lost as central funding is eliminated and project offices are wound down.

7.96 We have also noted that additional guidance in some areas would help departments move from policy to implementation. In our April 2002 Report, Chapter 7, Strategies to Implement Modern Comptrollership, for example, we said that clearer direction and guidance would help put into practice key aspects of modern comptrollership.

Establishing and maintaining effective working relationships with departments

7.97 The Treasury Board Secretariat, other central agencies, and departments and agencies share responsibility for development and implementation of the government's management agenda. On several occasions we have commented on the challenges posed by managing issues that span departments.

7.98 No one department has all the levers, resources, and expertise to manage all the issues adequately. They must work together toward an overall objective and adopt a common vision for success. Communication, co-operation, co-ordination, and information-sharing ensures that each organization is moving effectively in the same direction.

7.99 Given the breadth of the government's management agenda, there is a danger of confusion among ministers, parliamentarians, within the Treasury Board Secretariat itself, and across departments and agencies about where the

federal government is going and about how all the pieces fit together. Considerable effort will be required by the Secretariat to respond to those two questions. Beginning with *Results for Canadians* and continuing with the *Management Accountability Framework*, the Treasury Board and its Secretariat are bringing together the various strands of the government's management agenda.

Maintaining momentum

7.100 Some of the elements of the government's management agenda are still in the early stages; others are more developed. However, any initiative that calls for significant change requires a well-developed action plan to guide its progress.

7.101 The broad picture that emerges from our historical analysis of the management agenda is one of an implementation gap—a failure to fully translate good ideas into the desired improvements in management. As a result, there is a degree of cynicism among some public servants about the current agenda's chances for success.

7.102 As noted earlier, strong leadership is needed to maintain momentum. For each reform initiative, the government needs to pay attention to the full management cycle—strategic direction, planning, implementation, monitoring, and improving—over an extended period for the management agenda to realize its potential.

Making best use of the tool kit

7.103 The government and its central agencies have several options for influencing departments and their employees in adopting its management agenda. These options include policies, resources, performance management, and reporting. The challenge is to determine what works best under what circumstances.

7.104 The Treasury Board relies on a wide range of policies to set out management expectations. A recent study by the Secretariat identified 340 policy instruments in effect. They ranged from instructions on completing financial reports to regulations related to various acts of Parliament.

7.105 In 2002, the Treasury Board of Canada Secretariat launched its Policy and Reporting Review to enable the Secretariat to

- reduce the number and enhance the relevance of policy instruments and reports;
- provide direction on important issues;
- relate policies and reporting to priorities and results;
- clarify roles, responsibilities, and accountabilities—both within the Secretariat and for departments and agencies; and
- improve the accessibility of policy instruments and target them to appropriate audiences.

Conclusion

7.106 The federal government has launched an ambitious agenda aimed at strengthening management across the public service. That agenda reflects several recurring themes in public administration: how to manage in a way that best preserves public trust, enhances economy, efficiency, and effectiveness, and ensures accountability.

7.107 In fulfilling its management role, there has been a constant tension between those who—in the name of probity, prudence, uniformity, and collective responsibility—have looked to the Treasury Board and its Secretariat to exercise central control over departments, and those who—focussing on efficiency, responsiveness, innovation, and individual responsibility—favoured empowerment and decentralized management. Today's management agenda is the most recent of a series of attempts at striking an appropriate balance.

7.108 In this chapter we identified a series of challenges that the government faces in translating this agenda into tangible improvements in management. Over the coming years, we will report on the implementation of the federal government's management agenda.

About the Study

Objectives

We conducted this study to provide Parliament with information on the key challenges that the Treasury Board and its Secretariat face in developing, refining, and implementing the federal government's management agenda. The study is a first step in the development of a longer-term audit plan for the Office, covering key elements of the federal government's management agenda, and the Treasury Board's role in them.

Scope and approach

The study examined

- the government-wide management agenda;
- the roles of Treasury Board and its Secretariat in developing and implementing the agenda;
- the challenges and risks they face; and
- how the agenda, roles, and challenges have evolved.

We began with the large body of work done by the Office on management in government. Focussing on the reports produced over the last decade, we identified key themes related to overall management within the Government of Canada and to managing money, people, and information.

We also reviewed a wide range of literature on Canadian public administration, including the reports of royal commissions, task forces, parliamentary committees, and others related to management in government. We also considered related international literature.

In addition, we reviewed a wide range of documents prepared by the Treasury Board Secretariat and drew upon the knowledge and advice of recognized experts in the field of public administration.

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