

# TABLE OF CONTENTS

Proceedings of the Commission.....	1
<b>PART I: TOWARD A FRAMEWORK FOR ACCOUNTABILITY</b>	
Introduction.....	7
Chapter 1: The Fiscal Dilemma.....	13
Chapter 2: Fundamental Flaws.....	21
Chapter 3: A Framework for a “Mutually Compatible Management System”.....	31
<b>PART II: CENTRAL ROLES AND RESPONSIBILITIES</b>	
Chapter 4: Collective Management Responsibility.....	61
Chapter 5: Setting Limits: The Fiscal Plan.....	71
Chapter 6: Planning Expenditures and Accounting for Results.....	93
Chapter 7: Consolidating the Management Function of Government.....	111
Chapter 8: Common Services.....	151
<b>PART III: DEPARTMENTS</b>	
Chapter 9: Responsibility and Accountability for Departmental Management.....	175
Chapter 10: The Appointment and Appraisal of Deputy Heads.....	191
Chapter 11: The Preparation and Review of Departmental Plans.....	205
Chapter 12: The Deputy and the Departmental Management Team.....	219
Chapter 13: Departmental Financial Organization and Personnel.....	233

Chapter 14: Accounting and Auditing.....	247
<b>PART IV: CROWN AGENCIES</b>	
Chapter 15: The Issue of Classification and Accountability .....	269
Chapter 16: A Proposed Re-ordering of Crown Agencies .....	277
Chapter 17: Accountability for Crown Agencies.....	291
Chapter 18: Independent Deciding and Advisory Bodies .....	309
Chapter 19: Crown Corporations .....	327
Chapter 20: Shared Enterprises and Quasi-public Corporations.....	355
<b>PART V: ACCOUNTABILITY TO PARLIAMENT: CLOSING THE LOOP</b>	
Chapter 21: Rights and Responsibilities.....	369
Chapter 22: Instruments and Procedures .....	389
APPENDIX A: Classification of Government Departments and Crown Agencies.....	423
APPENDIX B: The Deputy Head Questionnaire.....	447
APPENDIX C: The Crown Agency Head Questionnaire .....	493
SUBMISSIONS TO THE COMMISSION .....	547
MEETINGS OF THE COMMISSION .....	549
STAFF.....	561
SUMMARY OF RECOMMENDATIONS .....	563