

Studies in Documents

Appraising Records of the Expenditure Management Function: An Exercise in Functional Analysis

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Introduction

Intrigued by some of the writings on functional analysis and motivated by a institutional reappraisal initiative, an attempt at the Archives of Ontario was made to apply an analysis of function to appraisal.¹ The experiment that forms the subject of this article involved the reappraisal of some of the records of Management Board, a central agency of the Government of Ontario. Management Board consists of a committee of Cabinet (Management Board of Cabinet) and the supporting Secretariat (Management Board Secretariat). According to a Government of Ontario publication,

Management Board of Cabinet (MBC) is mandated under the *Management Board of Cabinet Act* and the *Treasury Board Act* to provide central leadership on the management of government's financial, human and physical resources in support of the government's fiscal and policy priorities and operational objectives. MBC also acts on behalf of the government as employer on issues between the government and its public sector employees and their bargaining agents, including collective bargaining.

Management Board Secretariat's (MBS) mandate is to advise and support [MBC] as manager of the government's resources: people, money, technology, information, and real estate. In this function MBS develops corporate policy, sets standards, deals with the allocation of resources and manages services across the government. MBS plays a key role in leading the restructuring of the Ontario Public Service to deliver the government's agenda.²

The goal of the experiment was to create a context for records appraisal that was more general than looking at the records series by series, and more specific than an administrative overview of the creating organization, i.e., looking at *all* the series at once. The utility of the latter approach was in this case aggravated by the fact that both the Board and the Secretariat were undergoing extensive changes.³ It was also decided to undertake a diplomatic analysis. The inclusion

of a diplomatic analysis in the experiment would ensure (at least such was the author's fond hope) a practical and applicable outcome for the functional analysis, and confirm the validity of whatever appraisal outcome emerged. This article describes the ensuing experiment into the practical application of functional analysis for archival appraisal. It also describes some of the observations that occurred along the way.

Getting Started

A directly applicable methodology did not exist for analysis by function.⁴ Helen Samuels' "Institutional Documentation Plan," which may be the only published "manual" on functional analysis, was not seen to be applicable. Samuels' model requires "a minimum set of functions" that are undertaken by all like creators; in this case it would be provincial governments.⁵ This "minimum set" did not appear to exist and embarking on a study of the full spectrum of functions that constitute "provincial government" was simply outside of the resources available to the project.⁶ Without the functions being independently defined in advance, functions had to be defined as the project went along. A function called "estimates submissions," connected with a specific and voluminous body of records, was selected for analysis. A superficial review of them and the absence of any demand for them seemed to suggest that these were records of low archival value using up increasingly scarce institutional resources. A careful, informed analysis was necessary to ensure that any reappraisal would not be based on ignorance of the records or the function from which they emerged. A secondary goal of the project was to flesh out the descriptions of related record series, indicating information flows and records of authority. Thus, this analysis was seen to be the first of several connected with the functions and records of Management Board.

Identifying and Defining the Function

Naming the function was not particularly difficult. The government-published *Directives and Guidelines* and *Ontario's Principles and Standards of Management* (OPSM) series indicated that the estimates process, which generated the estimates submissions records, was part of a larger function identified as expenditure management.⁷ The only other name to be considered was "budget process,"⁸ but as the project progressed, the latter appeared to be too narrow a term, the scope of the process being limited by a single document, and having less appraisal potential in the long run. Adopting the government's name for the function also made it easy, perhaps unavoidable, to adopt the government's definition of the function as well.

The same documents that provided the name of the function go on to define it by indicating its purpose and scope. The scope is particularly interesting in

terms of the function's definition, as it suggests that expenditure management is a function of more than one creating office. According to a publication in the OPSM series, the process

links the various levels of responsibility--ministry, central agency, and Cabinet--drawing together the individual participants within a cohesive and continuous decision-making framework.⁹

For this reason it began to appear that the expenditure management function was one of the government as a whole, not of Management Board or any single agency within the government. Expenditure management

serves the dual purpose of enabling the Government to pursue its goals in response to changing public needs and satisfying the requirement for responsible use of public funds.¹⁰

As a function of the government as a whole, the prescribed processes and procedures indicated what offices were involved, what the responsibilities of those offices were, and what records resulted from the activities of those offices.

Researching the Function and Undertaking the Analysis

Having named the function to analyze, work was started simultaneously in both areas of analysis. The diplomatic analysis was the first to be completed. While the volume of records was considerable, expenditure management is, and has been at least since the early 1970s, dominated by a few forms, i.e., there are not very many different types of records. The diplomatic analysis showed that actual practice was generally consistent with written administrative procedures. The relationship of the records "with the facts represented in them and with their creator" was clearly established by the analysis. Combined with the available procedures manuals, sufficient context for identifying, evaluating, and communicating the true nature of expenditure management records was provided.¹¹

The functional analysis began with the identification of the offices involved and the specific activities they undertake in expenditure management. The government sources named above provided relevant details. Management Board *Directive 1-1* ("Expenditure Management") states that

Deputy Heads [i.e., deputy ministers] are responsible for:

- adhering to the principles and requirements of this directive;
- establishing ministry internal processes and policies to support the effective management of expenditures.

The Secretary of [Management] Board is responsible for:

- providing effective and efficient processes and procedures to support the implementation of this directive;
- providing support and assistance to ministries in the compliance with this directive.

[Management] Board is responsible for:

- co-ordinating the implementation of programs sanctioned or provided for by the Legislature;
- controlling expenditures of public money within the amounts appropriated or otherwise provided for by the Legislature;
- directing the preparation and review of forecasts, estimates and analyses of revenues, expenditures, commitments and other data pertaining to authorised or proposed programs, and assessing their results;
- implementing constraint programs as approved by Cabinet;
- administering the Treasury Board contingency fund.¹²

Expenditure management is achieved through four main activities:

1. Allocation of resources;
2. Creation of annual expenditure estimates;
3. In-year monitoring of expenditures; and
4. Year-end reporting.

These activities helped clarify the roles of the offices involved by specifically linking them to particular activities within the function and by linking the activities to specific records and series of records.

1. Allocation of Resources

The allocation activity is primarily the responsibility of Management Board Secretariat, which, in cooperation with the Ministry of Finance, drafts two documents: a report on fiscal options (alternative scenarios for the coming fiscal year) and a fiscal strategy (establishing expenditure and revenue targets for each ministry) for the government as a whole. The options are based on analyses of current and anticipated economic conditions. Two other documents are created concurrently: an expenditure forecast and a workforce strategy (in this day of government staffing cutbacks, it is easy to see how these two items are related) for the coming fiscal year based on current policies and programmes. Participation by line ministries in these activities is minimal. These documents are forwarded to the Policy and Priorities Board for review and approval.¹³ Once approved, the specific expenditure targets identified in the

fiscal strategy are forwarded to the ministries for response and finalization, after which the allocation activity is over.¹⁴

2. *Creation of Estimates*

The next activity, the preparation and approval of expenditure estimates, is triggered by the receipt of approved allocations by the ministries. Subject to guidelines set out by Management Board in its annual “Estimates Instructions” on the kind of information to be supplied and the format of its presentation, the ministries create and submit their estimates of expenditures for the coming fiscal year. At the core of these submissions are descriptions of all programmes and their expected results. Once finalized, these are summarized in the “votes” and “items” of the *Printed Estimates*.

The submissions are reviewed by Management Board Secretariat to ensure that ministry programmes conform to the fiscal strategy, expenditure targets, and manpower strategy identified in the allocation stage. Approval of the submissions is recorded in the Board minutes, which must then be confirmed by Cabinet. Approval triggers the preparation of the *Printed Estimates* by the Ministry of Finance, in cooperation with the line ministries.

The *Printed Estimates*, tabled in the Legislative Assembly, are reviewed by legislative standing committees. Legislative committee deliberations on estimates have been recorded in a separate volume of the published *Debates* since 1969. Once all votes and items in the *Printed Estimates* have the concurrence of the Legislature, legal authorization of expenditures is generated through the passage of the annual *Supply Act*.

3. *In-Year Monitoring*

Monitoring expenditures is the joint responsibility of the Ministry of Finance, Management Board, and the other ministries. Ministries report monthly on expenditures and revenues to the Ministry of Finance, including reports on when anticipated expenditures or revenues vary from the figures anticipated in the expenditure estimates process. Changes in ministry priorities and plans require formal submissions to Management Board, using a specific form created for the purpose. The Ministry of Finance and Management Board Secretariat also independently monitor ministries for workforce, expenditure, revenue, and net cash flow purposes. These central agency reviews are summarized in quarterly reports to Cabinet and, in the case of fiscal performance, in the publication of the quarterly *Ontario Finances Report*. Monitoring by central agencies also allows for in-year implementation of reassessments of the Government’s expenditure targets.

4. *Year-End Reporting*

This activity results in four reports, produced at the end of each fiscal year:

- i) Ministry results reports, which provide accountability to senior ministry management and Management Board of Cabinet;
- ii) Published ministry annual reports (not all ministries produce annual reports, including, curiously enough, Management Board Secretariat), which provide accountability to the Legislature and the public;
- iii) *Public Accounts*, a means by which monies expended are accounted for to the Legislature; and
- iv) The *Provincial Auditor's Annual Report*, another means of accountability to the Legislature.

This overview of the expenditure management function identifies the constituent activities, the offices involved, and many of the records that emerge from them. This is a vital link that makes the study of immediate relevance for archival appraisal. Discovering the source of the *authoritative* record helps indicate the relative authority of the *supporting* records created in these activities. Tracing the activities in sufficient detail to link them with the records created provides a logical conclusion of the top down research into the function.

While specific details or aspects of this function may fluctuate from year to year, a general picture of how expenditure is managed emerges fairly clearly. Detailed knowledge of the function provides an additional dimension for appraisal through the introduction of a third realm of context. The other two contextual realms are, of course, that of the office of creator (provenance), and that of the records themselves. The third context, that of function, places creating offices and records into the transactional context, which, according to many definitions of "record," is the true purpose for creating records.¹⁵

A clear understanding of the procedures followed to fulfil the function, the roles of the offices involved in it, and the records that emerge from it is sufficient for purposes of writing records schedules, deciding arrangement questions, or writing archival descriptions. It is not sufficient for appraisal purposes, however, where decisions must be made on what should be kept and what should be destroyed. Appraisal requires that the analysis be extended to determine the significance of the function.

Analyzing the Context of Creation

Determining the significance of the expenditure management function is profoundly affected by how the body responsible for it is defined. Only three definitions of the body responsible for expenditure management within the Government of Ontario are possible. The first defines the responsible body as the Government of Ontario, subsuming the executive and legislative offices under that umbrella. The second identifies the function as being multi-provenancial (i.e., no one agency is solely responsible for the execution of the

function). The third defines the body as the one primarily responsible for the function.¹⁶ Attempting to define each constituent activity as a function is not sound, as each activity is dependent on the others for its context.

Defining the responsible body as the Government of Ontario leads one to ask how central the function of expenditure management is to that body, relative to its other functions. In one sense, expenditure management has become on occasion *the* central issue of elections. Debt reduction and deficit control have been yardsticks by which opposition parties and electors have measured the effectiveness of their governments. Aspiring politicians have built their platforms around the central planks of divestment and expenditure reduction. In this sense, expenditure management might be seen as a critical, central function of government. It is also worth noting that “in the history of British constitutional development the first type of power achieved by parliament was over public finance.”¹⁷

An alternative approach to the central functions of government is suggested by F.F. Schindeler, author of *Responsible Government in Ontario*, who excludes expenditure management from the central functions of government, relegating it to a secondary position:

Economic and social interdependence have been an impetus to government intervention, and gradually the people have come to expect the government to take a creative part in establishing a viable economy and the “good society.” They have demanded that their government take steps to mitigate the more pernicious by-products of the free market; they have insisted that education should be made universally available, free of charge; and they have urged that public funds be used to sustain them and assist them when they fall prey to the inescapable hardships of life.¹⁸

Schindeler’s approach appears to be closest to the one generally adopted by archivists. Few archivists place a high value on expenditure management records.¹⁹ The point is, however, that both approaches to the functions of government may be equally legitimate, but the approach one selects would have a profound impact on the appraisal decision reached concerning the records.

The second view, that expenditure management is multi-provenancial and that a number of offices are equally responsible for execution of the expenditure management function, leaves the appraiser with one of two disposition options. Of the various offices involved in the creation of expenditure management records, only Management Board’s enabling legislation identifies expenditure management as central to its mandate. In spite of this, ministers and their ministries devote considerable resources to the fulfilment of their role in expenditure management.²⁰ The appraisal conclusion that one may reach from this *de facto* participation (*de jure* only on the part of Management Board), would be to acquire all expenditure management records from all participating offices.

Alternatively, one may conclude that as the expenditure management function is defined as central only to Management Board, its records will be those selected from the totality of the multi-provenancial body of expenditure management records as a central and sufficient record of the function, thereby justifying the destruction of the records of the participating offices. It seems unlikely to me that the conclusion to destroy all expenditure management records from all participating offices could be reached without the appraiser shifting perspectives to our first option, as from this second perspective the function is central to at least one creator.

A third view is that, regardless of participation by other offices, because the legislation identifies the function as central only to Management Board, only those expenditure management records created or received by Management Board could authoritatively document the function.²¹ The implication of this viewpoint is that appraisal considerations exist only in the context of Management Board—the contexts of the other ministries or the government as a whole are not relevant. This third viewpoint may again lead to two appraisal options: 1) preserve only those Management Board records that document the activities that are undertaken specifically by Management Board, or 2) preserve all records held by Management Board pertaining to the function.

While all these viewpoints may be entirely legitimate, appraisal forces archivists to select one of them. These viewpoints reflect differing distances of the viewer from the function and its differing contexts of creation. The first viewpoint, that of viewing the function within the context of the government as a whole, takes perhaps the most general or “longest” view: expenditure management is simply one clump of trees in the panorama of a whole forest. The second, multi-provenancial viewpoint places one a little closer to the forest: one can distinguish the presence of an expenditure management “birch,” an expenditure management “elm,” an expenditure management “poplar,” etc., in each part of the forest. The third viewpoint, that of the office of prime responsibility, focuses only on the mighty expenditure management “oak.”

Analyzing the Records

Selecting the appropriate or preferred view of the context of creation is assisted by (and can be postponed by) looking at the records themselves: the bottom up approach. The diplomatic analysis undertaken simultaneously showed that expenditure management in the Government of Ontario is heavily dominated by forms. Knowledge of the legislative review of estimates, in-year monitoring, and year-end reporting activities of the expenditure management function also made it clear that a number of expenditure management record forms are published and widely available. Both these factors are relevant to appraisal analysis at the record level.

The unpublished documents are created primarily in the part of the function

where expenditure submissions are reviewed and approved. A selection of completed analysis and recommendation forms were examined and it was found that most of the elements on these forms were simply copied from the submissions. The analysis element itself often simply recapitulated selected analytical passages from within the submission, although, occasionally, the form contained a statement that suggested some sort of external consideration or modification. What emerged was that the amount of resources and expertise applied by the ministries in completing their submissions resulted in very few items that a Management Board analyst, faced with large numbers of often complex submissions, could either find fault with or have the seniority (perhaps "temerity" is the better word) to sustain an objection to.²² Furthermore, it became clear from the records that these forms were those that advised the members (i.e., elected ministers) of Management Board itself. The Board minutes tended to reflect that acquiescence and called to the author's mind a passage from *Yes Minister* regarding the formulation of minutes:

...it was common Civil Service practice at this time to write the Minutes of a meeting BEFORE the meeting took place. This achieves two things. First, it helps the chairman or secretary to ensure that the discussion follows the lines agreed beforehand and that the right points are made by somebody. And second, as busy men [sic] generally cannot quite remember what was agreed at meetings, it is extremely useful and convenient to lay it down in advance.²³

It seemed that when a "knock down, drag 'em out" fight for resources occurred, it must have taken place outside of the "normal" channels, as such an event was not discovered in the records examined. Nor, from our study of the process, should we expect it to. Such events were either addressed in meetings of the Policy and Priorities Board, the Cabinet, or simply in unofficial meetings. It is likely that these negotiations go unrecorded, even though the results might influence decisions recorded in the minutes of the relevant body.²⁴ Analysis of the unpublished records thus illustrated that expenditure management records were bureaucratic in nature, followed established administrative procedures, and did not record any interactions between authorities that may have occurred outside the recognized process.

Published expenditure management records contain, to a certain degree, the context of their creation. That is to say, the published documents exist somewhat more independently than do the unpublished ones, in part because their target audience, the Legislative Assembly, is more general and has not been a participant in the function from the beginning. The *Printed Estimates* are designed for study by Members of the Provincial Parliament,²⁵ not all of whom are familiar with government expenditure management activities. Like the unpublished documents in the process, those published are also formulaic in presentation.

In Ontario, the

...estimates documents are clear and easy to follow, particularly in comparison with the all but incomprehensible federal "blue book"; but by the same token, the amount of useful information they convey is limited.²⁶

The majority of the legislative debate around expenditure management takes place in the Assembly's standing committees. Beginning in 1969, verbatim proceedings of the Committee of Supply (i.e., the committee's estimates debates) were consolidated as a published appendix to the *Debates* of the Assembly as a whole. I think it is fair to say then that printed records, created for general consumption, reflect decisions already made in the executive branch.²⁷

The records analysis proved, in many ways, to be the simplest. The types of records connected with the expenditure management function were identified: minutes, submission and analysis forms, published reports. This was combined with an understanding of the types of information each contain, a knowledge of who the authors are, and a knowledge of when they appear in the course of fulfilling the function. All that remained was to assign archival value to them.

Converting the Analysis into an Appraisal

At this point, our intrepid archivist has simply undertaken research and analysis of function, provenance, and record. If the archivist applies his/her findings to archival arrangement or description, the results of the analysis may be applied as the archivist sees fit, accommodating all perspectives as necessary or desirable. If our archivist is fulfilling his/her appraisal function (i.e., making the decision to preserve or destroy the records), then, to apply the results of the analysis, one perspective must be selected. Applying more than one would not be consistent, devaluing the record over the long-term; applying them all would surely require preservation of all the records.

How appropriate is it for archivists to appraise "functions" as opposed to good, old-fashioned appraisal of records? For example, if I appraise the expenditure management *function* to be essentially a house-keeping one (albeit on a grand scale), am I then likely to conclude that *records* created in the process will have sufficient archival value to warrant preservation? Probably not. Appraisal of functions would be a fundamental repositioning of the archivist's appraisal role. Or would it? Appraisal of functions, without a knowledge of the records and their context of creation, would be profoundly mistaken. It would be analogous to appraising creators without looking at their records.

Archivists have probably always utilized the functional context as well as the provenancial and record contexts for appraisal. This conclusion seems una-

voidable when one considers that function is indicated as a defining element of a series.²⁸ What may be new is the emergence of a consistent structure or system for a practical analysis of functions fulfilled by more than one creator or that encompass more than one series. When added to the perspectives brought about by knowledge of the context of creation and of the records themselves, it may be said that the appraising archivist simply gains a third perspective that contributes to shrewder, better educated estimates about which records truly warrant archival preservation. Indeed, in this project, analyzing the function contributed significantly to identifying what the provenance of the records should be, as well as helping to identify the sources of authoritative expenditure management records.

The functional perspective can also be invaluable when the function and records remain relatively stable, but the context of creation does not.²⁹ In the expenditure management case it can be argued that the function remained relatively stable in terms of its constituent activities since Confederation.³⁰ Researching the administrative histories of the creating offices, however, showed that considerable administrative change has occurred around its fulfilment. While the Treasurer was responsible for much of the function for many years, responsibility was transferred to the Cabinet portfolio of the Chair of Management Board in 1971, returned to the Treasurer in 1991, and returned again to the Management Board Chair in 1995.³¹ In this case, the function seems to be more enduring than the conventionally determined office of creation (i.e., provenance). The logical conclusion is that functional context may, in some cases, be far more relevant and useful for understanding the records than is the context of the creating office(s).

Conclusion

The issues related above were among those considered during the course of and following the project. It became clear that although functions must be assigned to one or more offices for fulfilment, analyzing a function of the Government of Ontario, regardless of which ministries were currently responsible for its fulfilment (i.e., taking a “centrist view”) involved some differing considerations from analyzing all functions of a specific ministry within the Government.³² Cabinet-style government is one of shared responsibility, and part of the purpose of central agencies like Management Board is to coordinate and make efficient the management of the government’s activities.

The project concluded with the establishment of the context of creation as being multi-provenancial (i.e., no one agency is solely responsible for the function). This perspective accommodated the decentralized approach to appraisal practised within the Archives of Ontario, which the first perspective (the Government as the creator) did not. The third perspective (that of primary responsibility) did not sufficiently reflect the reality of the context of creation.

The experiment succeeded in that a useful context for appraising a number of Management Board series was established. In a sense it also exceeded the goals set for it by establishing or clarifying procedural and informational links to series created elsewhere in the government. The result in appraisal terms was to preserve relevant Cabinet Office records for the Allocations activity of the expenditure management function. Of the records of the estimates activity, only those Management Board records pertaining to defining the specific estimates instructions for each year and the Board's minutes are being preserved, leaving the actual estimates submissions to be preserved (or not) within the records of each participating ministry. Also, proceedings of the Legislative committees in their review of estimates submissions are preserved in the Library. Records created as part of the in-year monitoring activity were not specifically deemed to have archival value, in part because it was known that such records would be found in the Ministers' and Deputy Ministers' files of Management Board and Finance.³³ Again, published items such as *Ontario Finances* are acquired and preserved by the Archives' library. Year-end reporting documents, being for the most part published, are also preserved, both in the Library and in the series of Sessional Papers, which includes the reports of the Provincial Auditor, received by the Archives from the Office of the Assembly. These conclusions achieved the project's goal of gaining a useful and inclusive perspective for appraisal of the records under examination. The decisions were not based solely on function, but rather involved provenancial, functional, and documentary considerations.

Notes

- * This paper evolved slowly but that it evolved at all is due, in part, to the especial assistance provided by Carolyn Heald and Paul Thomas, who endured two drafts. I would also like to express my thanks for the assistance of Tom Belton (co-participant in the project), Heather Heywood, Bob Krawczyk, Corrado Santoro, and Janice Simpson, all of whom provided me with thoughtful input and tried to get me to say what I meant. All are from the Archives of Ontario except Heather Heywood, who works at the World Bank.
- 1 For some published sources of information on functional analysis, readers may wish to consult references cited by F. Gerald Ham in *Selecting and Appraising Archives and Manuscripts* (SAA Fundamentals Series) (Chicago, 1993), especially in the final chapter: "New Directions in Selection and Appraisal: Broader Contexts, Better Tools," pp. 95–102. See also Richard Brown's "Macro-Appraisal Theory and the Context of the Public Records Creator," *Archivaria* 40 (Fall 1995), pp. 121–72.
 - 2 Ontario, *Telephone Directory: Fall/Winter 1996–1997*, pp. 370–71.
 - 3 See Monica Scott and Flavia Fonseca on the difficulty of trying to appraise records by evidential and information value in the dynamic environment of the modern organization in their paper "Methodology for Functional Appraisal of Records and Creation of a Functional Thesaurus," presented at the 5th International Study Conference on Classification Research, Toronto, 24–28 June 1991.
 - 4 This project was undertaken by the author and Tom Belton. We were assisted by notes made by our predecessors at the Archives, but especially by those left behind by Bob Tapscott. For our

- diplomatic methodology, we relied on Luciana Duranti's article in six parts, "Diplomatics: New Uses for an Old Science," *Archivaria* 28–33 and Janet Turner's "Experimenting with New Tools: Special Diplomatics and the Study of Authority in the United Church of Canada," *Archivaria* 30 (Summer 1990), pp. 91–103.
- 5 Helen Samuels, *Varsity Letters. Documenting Modern Colleges and Universities* (Metuchen, 1992), p. 6.
 - 6 However, see Richard Rose, *Ministers and Ministries. A Functional Analysis* (New York, 1987). Rose's study may take too broad a perspective, however. He identifies three different but equally essential functions of ministers and ministries: maintaining continuity of organization while permitting adaptation; combining public resources into programmes constituting the outputs of public policy; and, not least, using ministries as means to satisfy the political ambitions of ministers (p. 4).
 - 7 The Government of Ontario's *Manual of Administration* was in use from approximately 1962 until 1973, when it was superseded by the *Directives and Guidelines*, still in use today. *Ontario's Principles and Standards of Management* (OPSM) series consists of a number of booklets published as a result of the Management Standards Project begun in 1980. It translated the government's management philosophy into a common management language and indicated established standards for the quality of management.
 - 8 The budget process is the term used by both Mark McElwain, "Ontario's Budgetary Processes," in Graham White, ed., *The Government and Politics of Ontario*, 4th ed. (1990), p. 364, and George G. Bell and Andrew D. Pascoe in *The Ontario Government. Structure and Functions* (Toronto, 1988), p. 33.
 - 9 OPSM, *Ontario's Expenditure Management Process* (part of the OPSM series), p. 22.
 - 10 *Ibid.*, p. 22.
 - 11 Luciana Duranti, "Diplomatics: New Uses for an Old Science," *Archivaria* 28 (Summer 1989), p. 17. Experiments did support, in my opinion, the uses of "special diplomatics" described by Duranti (p. 9). It was interesting to learn that in a function dominated by forms like expenditure management, diplomatic analysis, while still time-consuming, proved less of a gargantuan task than at first expected.
 - 12 Government of Ontario, *Directives and Guidelines 1. Program Management, 1-1 Expenditure Management* (1992), pp. 3–4.
 - 13 The Policy and Priorities Board, a legislated committee of Cabinet, occasionally referred to as the inner Cabinet, is chaired by the Premier and is normally composed of senior ministers in their respective policy fields. Technically, all decisions of any Board of Cabinet (Policy and Priorities or Management) require the approval of Cabinet. In practice, the influence of the members of these Boards is normally such that Cabinet approval is routine.
 - 14 Approval is, of course, captured in the minutes of the relevant Board or meeting of cabinet. Certified copies of cabinet minutes have occasionally been used as the document communicating the approved allocation to the ministry.
 - 15 "Records are recorded transactions." See the discussion on records and documents in Duranti, "Diplomatics: (Part II)," *Archivaria* 29 (Winter 1989–90), pp. 12–13.
 - 16 See Richard Brown's discussion on "Offices of Primary Interest" in "Macro-Appraisal Theory and the Context of the Public Records Creator," 145ff., and also Luciana Duranti's discussion of function and competence in her "Diplomatics: New Uses for an Old Science (Part III)," *Archivaria* 30 (Summer 1990), p. 19, n.10.
 - 17 F.F. Schindeler, *Responsible Government in Ontario* (Toronto, 1969), p. 240.
 - 18 *Ibid.*, pp. 13–14.
 - 19 See the list in Maynard J. Brichtford's *Archives & Manuscripts: Appraisal and Accessioning*, pp. 22–23. While summary documents like budgets and annual audit reports are categorized as "Usually Valuable," specialist documents like account books, accounting statements, and budget work papers are categorized as "Often Without Value."

- 20 See for example, the duties and functions of the Minister of Health, described in *Ministry of Health Act*, RSO 1990, c.M.26(6).
- 21 The term “authoritatively” is used here in the sense that it is Management Board Secretariat’s responsibility and within its competence to manage expenditure. Participation by other agencies is purely on the strength of MBS’s delegation of its authority.
- 22 Submissions to Cabinet are normally made over the signature of the submitting Minister, a member of the supreme executive body, and are, purportedly, the embodiment of the will of the people.
- 23 Jonathan Lynn and Antony Jay, eds., *Yes Minister. The Diaries of a Cabinet Minister by the Rt. Hon. James Hacker, MP* (London, 1981), pp. 110–111.
- 24 Of course, participants in such discussions may have recorded the events in their capacity as private individuals, but no “official” government records are created that would contain this kind of detail. Depending on the viewpoint an archivist takes, however, records of such “discussions” may be deemed of little or no value.
- 25 Members of Ontario’s Legislative Assembly are so entitled, abbreviated to MPPs.
- 26 Graham White, *The Ontario Legislature. A Political Analysis* (Toronto, 1989), p. 145.
- 27 Of course, in a minority government situation, those executive decisions can be overturned in a fairly decisive fashion, but that too would have been considered in the decisions reached by the executive before printing the records.
- 28 See “Series (archival),” in *Rules for Archival Description* “Glossary”; definitions in Fredric M. Miller, *Arranging and Describing Archives and Manuscripts* (SAA Fundamental Series no. 64); and F. Gerald Ham, *Selecting and Appraising Archives and Manuscripts* (SAA Fundamental Series no. 28).
- 29 The topic of functional endurance through times of administrative or structural change is too large to explore here. But if my statement is true, then functional analysis will eventually have to include a means to study functional change over time, just as analysis of administration practice has studied administrative change over time.
- 30 Certainly Ontario’s Treasurer has released financial statements, and provincial estimates have been printed and public accounts recorded since 1868.
- 31 The creation of a new Board of Cabinet, the Treasury Board, occurred following passage of the *Treasury Board Act* in 1991 (see SO 1991, c. 14). This “back to the future” legislation recreated a similar body, also named the Treasury Board, which existed from 1886 until 1971, when Management Board came into existence. The new legislation was accompanied by the simultaneous transfer of the relevant administrative offices from Management Board to the Treasurer. In 1995, the Chair of Management Board was given responsibility for the *Treasury Board Act* and the relevant offices returned to Management Board Secretariat from the Treasurer.
- 32 This latter approach for analyzing functions currently predominates at the Archives of Ontario.
- 33 A case where the office of creation would capture records of many functions and activities, not all of which might be deemed significant if examined individually.