

organization - the departments. This effectiveness in communications will be accomplished by being out in the departments, where the work is being done, so that the knowledge base of my organization is as complete as possible. Commitment, and subsequently, accountability - on the part of both parties - flow from agreement. Forging agreement on goals is the very essence of the art of management in any enterprise. If this does not occur, there is no contract between the staff organization and the line organization to accomplish change.

To implement this consultative process, it is necessary for us to know where departments and agencies are now, what their plans are and what further needs to be done to make Treasury Board policies, and their implementation in the areas of financial administration, financial planning and financial control systems, more effective. Such an inventory-taking has to include directly-related areas of operational planning and controls upon which the financial functions are dependent. To obtain this knowledge base, my office is initiating a survey which we have given the acronym of IMPAC, standing for "Improvement in Management Practices and Controls."

This survey will be carried out for 20 major departments of government which account for more than 70 per cent of the total budgetary expenditures and 84 per cent of staff-years. The purpose of the survey is to establish action plans and timetables to accomplish needed improvement. Its objective is to identify areas of the financial functions, and directly-related operational planning functions which are satisfactory, and areas which still need improvement.

IMPAC will have benefits both for departments and for the government. First, from the point of view of departments, the survey information and subsequent discussion of it, will create action plans that will reflect agreement between my office and individual departments. The Office of the Comptroller General will then be in a position to support departments in any examination of their practices and will be able to comment on the quality of present activities and plans. Secondly, action plans and timetables will reflect not only the priorities of the department in question, but will take into account the realities of constraints such as manpower and skills availability. Thirdly, the plans will give deputy ministers and their management committees a resource tool which can be of assistance in monitoring