

and agencies and their representatives abroad (except for the operational units of the Department of National Defence). The network protects the confidentiality of sensitive communications with embassies abroad, and also provides for the relaying of non-sensitive traffic to official representatives at outlying sites. Fully 50 per cent of the services provided by the system are for other government departments.

The division is also responsible for the operation of the diplomatic courier services between Ottawa and the posts abroad.

The *Bureau of Finance and Management Services* provides support services to the Department through three divisions — Accounting and Financial Services, Resource Planning and Analysis, and Management Services — and six Area Comptrollers. As directed by the Government, these support services are provided on an integrated basis for most Government operations abroad except operational military formations. In accordance with Government policy, the Department has adopted a decentralized system of financial management that increases the flexibility and effectiveness of program management in the field.

The *Accounting and Financial Services Division* provides a wide range of financial services to the Department, including the maintenance

of financial controls over departmental accounts, fiscal accounting and reporting to the Receiver-General, cash-forecasting to the Department of Finance, preparation of the departmental section of Public Accounts, the development and promulgation of appropriate financial systems and procedures, and the verification of expenditures and revenues to ensure compliance with Parliamentary, executive and departmental authorities.

Pursuant to the integration of administrative-support services for foreign operations, the division determines the financial procedures followed by all Canadian Government departments at posts and is responsible for related financial services at headquarters.

The division also provides advice and assistance to headquarters bureaux and divisions, and to posts, on accounting and reporting and on the interpretation of policy guidelines and regulations, arranges payments of grants, contributions and assessments to international organizations, administers two working-capital advances to finance post operations and loans to Government employees posted abroad, provides revenue-accounting and collection services and prepares special forecasts and statements as required.

The *Resources Planning and Analysis Division* reflects the increased emphasis the Department is