

costs of Canada-based personnel cannot, in a rotational service, be controlled by the head of the post or division where they happen to be currently posted. Salary and allowance costs are affected not only by the group and grade of the incumbent but also by his family circumstances, the number and age of his children, etc. The Head of Post or Division is scarcely in a position to control any of these factors and thus it is necessary to remove these classes of cost from the budgetary system and manage them centrally by other means. The large annual bill for travel and removal costs associated with the rotational system has the same characteristics and, for the same reasons, must be a charge against the headquarters unit that makes the posting decisions rather than against the budgets of individual posts.

A number of other items are to be handled in the same way for similar reasons. Government-owned land and buildings are acquired under a long-term capital program in the Department. This program will continue under central control. Motor vehicles are purchased and disposed of within the context of the government-wide policies of the Motor Vehicle Committee. It is not desirable that objects of art should be acquired on behalf of the Department on the basis of one's personal taste alone. There is some justice, accordingly, in the fact that those managers whose esthetic values may have been violated by the object in question will not be asked to pay for it out of their own budget.

Having to make exceptions such as these does some violence to the pure theory of budgetary control. To fail to make the exceptions, however, would do even greater violence to the principle of accountability. It is people who are held accountable and this is more important than any theory. If artificial responsibilities were to be created and people were to be made to answer for factors beyond their control, the result would be contempt for the system. With