

- ii) making arrangements for bank accounts at the Posts;
- iii) controlling accounting methods and practices at the Posts;
- iv) reporting on irregularities detected;
- x v) controlling the departmental working capital account;
- vi) providing letters of credit and telegraphic transfers of funds;
- vii) providing emergency cash parcels, international air travel credit cards for emergencies;
- x viii) maintaining controls on shelter costs, education advances and LES;
- ix) transferring personal accounts abroad;
- x x) ensuring reimbursement of drawings against monthly letters of credit to the Royal Bank of Canada; and
- xi) controlling audit and accounting for funds prepaid by non-Government organizations.

Resource Planning and Analysis Division

9. This Division has a central role in the financial management of the Department; it consists of four sections:

- a) Estimates and Budget;
- b) Headquarters Financial Adviser;
- c) Financial Analysts Section; and
- d) Systems Administration Section.

10. The Estimates and Budget Section is tasked to:

- a) prepare guidelines for the development of annual budgets in the Department;
- b) prepare guidelines for the preparation of the MYOP;
- c) assist managers in the preparation of their operational budgets and long-term planning;
- d) analyze the budgets received from managers of the Department's responsibility centres;
- e) assist the regional advisers in their analyses of Post budgets;
- x f) compile budget data for the Department;
- g) prepare the final budget to be submitted to the Executive Committee;
- h) prepare and present the estimates to TB;
- i) recommend changes or modifications to Executive Committee with regard to the overall allocation of resources;
- j) monitor actual expenses in relation to approved budgets;
- x k) analyze variances between the budgets and expenditures of responsibility centres;
- x l) advise the Executive Committee of variances and recommend corrective action;