

records appropriate to the new system and bring together expenditure data in information reports to management.

We have already spent a lot of time in studying the prosaic matter of expenditure coding. We have altered the method of coding slightly to fit the requirements of 1969-70 and it will be altered further in the following year.

We have developed a slightly revised format for the post account called the Post Cash Record. It will go into use on April 1, 1969 and we will expect you to do some of the expenditure coding on this form.

The Treasury Board in the past has controlled departmental spending by means of sub-divisions within the Parliamentary Vote called "Standard Objects". These sub-divisions have been unrelated to managerial requirements and have introduced unnecessary rigidity. We have requested the Treasury Board to control, beginning April 1, 1969, on the basis of sub-divisions geared to the responsibility centres being established in the Department. In this concept, "Administration Abroad" will be a single packet of money, "Headquarters Administration" another, and so on.

To facilitate careful planning and estimating at posts we are developing new estimates worksheets to be used for post submissions starting with 1969. These worksheets are in the final stages of preparation.

Because prompt and accurate reports are essential to the new system we will ask posts, at certain times, to communicate their monthly expenditure totals to Ottawa by telegram. This will be done experimentally several times in 1969 and we are now developing the procedures.