

with widely different budgets are at the same classification levels, notwithstanding the disparity in accounting responsibilities; this factor is offset by better office support and a greater involvement of senior administrative officers at the larger Posts. In the FMO Posts, or course, the accounting office is headed by a senior FI.

4.51 For many Posts in developing countries, the problem is not the classification of the accountant's position, but rather the difficulty of finding an employee with the required background, experience and capabilities. Thus, the members of the Task Force consider that raising classification levels would not necessarily be a solution to the accounting problems that arise at Posts from time to time. Rather, the solution is seen in the recommended Training Team which would upgrade the capabilities of particular accountants while helping to resolve local financial administration problems. For any chronic financial administrative problem at a given Post, an FI could be sent on a single assignment as suggested in sub-paragraph 4.9(b), above. In addition to resolving such problems, the FI would have the task of recruiting and training his successor.

4.52 With regard to the administrative and financial agents responsible for the administration of budgets at Headquarters responsibility centers, it is clear that the needs vary greatly. In the previous organization of the Department, some responsibility centers needed such officials whereas others did not; these needs should be re-assessed in the new organizational structure. The principal criterion in determining whether or not a particular responsibility center needs a dedicated budget administrator should be the degree of specific programme knowledge needed by the person administering the budget. For instance, a discretionary budget consisting largely of travel and overtime expenses should not justify such a dedicated administrator whereas a budget for grants to Canadian exporters probably would. Thus, the members of the Task Force consider that this need should be assessed separately for each responsibility center in the new organization of the Department.

Recommendations. The Task Force recommends that:

32. The Finance and Management Services Bureau review the classifications of the following positions with a view to submitting a request for upgrading them:

- a) Director, Accounting and Financial Services on the basis of the international scope of the incumbent's responsibilities and the added training responsibilities proposed;
- b) Director, Management Services Division on the basis of the expertise required to direct the Division and the international scope of the incumbent's responsibilities;