

maintenance of telephone equipment at selected posts, conducts training courses for communicators, technicians and other departmental personnel and is responsible for buying, leasing and maintaining all equipment used in the system. It provides a technical support service for many of the electronic and technical installations at the departmental headquarters and abroad.

The *Bureau of Finance and Administration* provides support services to the Department through two divisions — Finance 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 *Finance Division* provides a wide range of accounting and financial services to the Department, including the preparation and submission to the Treasury Board of annual program forecasts and estimates, 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*, and the verification of expenditures and revenues to ensure compliance with Parliamentary, executive and departmental authorities.

As a result of the integration of administrative support services for foreign operations, the division determines the financial procedures followed by all Canadian Government departments at posts.

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, supervises the management-reporting system, 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 *Management Services Division* acts, in general, as an internal management and systems consultant for the Department. It studies particular situations and problems at headquarters or posts.