

control of expenditures, the production of financial reports and the administration of the data base of the financial system. With few exceptions, the tasks carried out in this Division are similar to those of equivalent Divisions in the finance organizations of other Departments.

4.19 As Annex B also indicates, the Resource Planning and Analysis Division is divided in four sections: Estimates and Budget (preparations of MYOPs and TB submissions), Headquarters Financial Adviser (preparation and control of annual budgets), Financial Analysts (development and control of financial systems, liaison with Supply and Services Canada) and Systems Administration (managing the FMS). Improvements or changes to the Department's financial systems require a great deal of time and effort on the part of both the central planning staffs and the Resource Planning and Analysis Division. The required expertise has been lacking in the central planning staffs and this Division has lacked the personnel to carry out the analysis of financial reports and the development of financial policies and procedures on a continuing basis.

4.20 This Division is best able to assess the requests and needs of managers and the Task Force was advised that it provides a central contact point to: receive, evaluate and act upon requests from managers for generic types of financial information; and control the development of, or modifications to, financial reports. The Task Force noted, however, that the existence of this contact point is not generally known so that its potential value is not realized.

#### Financial Planning

4.21 Within the Resource Planning and Analysis Division, two sections share the financial planning functions: one is responsible for the preparation of the current year budget; the other develops MYOPs and prepares submissions to TB. The Task Force noted the lack of linkage between Division activities and Departmental operational planning and control; this is discussed in the following paragraphs.

4.22 In his 1982 report, the Auditor General pointed out that, in the Department, operational planning is directed almost exclusively at identifying resource levels. At this time, the Department is in the early stages of developing an OPF and has just approved a major reorganization. In this new structure, the ADM Policy Coordination will be responsible for the development of global strategies, strategic overviews, multi-year operational plans and for submitting them to the Executive Committee. The corporate planning staffs have not had the expertise to analyse the resource and allocation proposals submitted by the Resource Planning and Analysis Division which, as a result, has been filling a vacuum: carrying out some corporate planning activities (e.g., resource planning and allocation) which are normally a responsibility of corporate planning and policy coordination staffs. The exchange of information between the Division and the corporate planning staffs has not taken place on a continuing basis through a formal mechanism.