In order to advise managers on the application of legislative, regulatory and other financial requirements, Financial Services will continue to conduct internal studies on procedures adopted by the Passport Office. These studies will not only help in ensuring that our procedures are accurate, adhered to and updated on a continuing basis but assist managers in simplifying their daily operations.

## 534 Establishment of additional service objectives regarding efficiency

Financial Services provides its services to the managers. Its role is to facilitate the managers' task as well as demonstrate a high degree of professional competence in advising management on the acquisition and utilization of financial resources. Financial officers must possess a high degree of professional integrity to ensure that prudence and probity are exercised in spending public funds and that a proper accounting is rendered on the utilization of financial resources.

The service objectives established for Financial Services are to provide rapid, courteous and professional services to its customers. Advice should be substantiated with interpretation of cost information or explanation of regulatory constraints; support should be provided with appropriate information and instructions; and co-ordination of budget preparation should be done in assisting managers in analyzing and explaining budgetary variances.