

This impression was confirmed by a second round of visits to posts in Europe, the Middle East, and East Africa, during which time we discussed with the senior staff at the posts our basic concepts and explored with them the most effective method of applying them.

The next stage of the survey involved the development of the detailed responsibility accounting structure and financial controls needed to support the proposed system. This included the delineation of responsibility centres and the degree of authority to be delegated to them, as well as the system of budgetary control and cash control to be followed and the reporting structure to be used. Our suggestions with regard to these areas were incorporated into a second discussion paper which, as before, was circulated to the Senior Committee, a selected number of heads of divisions, and the Treasury Board.

Once again, no major objections were raised and we proceeded to the final stage of the survey, in which we developed the accounting systems, the detailed organizational arrangements, and a plan for implementing the proposed system, if it is approved.

The completed report in final draft stage, i.e. subject only to final editing, was then distributed to the Assistant Under-Secretary, Administration and a selected group of senior departmental officials as well as representatives of the Treasury Board and the Comptroller of the Treasury. Discussions were held with these individuals, as a result of which