

detailed commitments records and, possibly, project accounting. The cost of this service is approximately \$60,000 per year. Washington processes accounting transactions for the New Orleans Post and the New York Consulate General. Two terminals and a printer are installed in the Embassy's accounting office. DRS statements are not distributed in the Embassy, but the AMS monthly budget reports are distributed to managers.

Financial Data Processing - London

3.17 In London, the accounting functions are processed through the Post computer. It is intended by the Finance Bureau that the London Financial Management Office (FMO) will soon carry out the financial administration of the Copenhagen Post. The London FMO now does the financial administration and the issue of cheques for the two Consulates in the UK (Birmingham and Glasgow). These two consulates physically send their documents to London, but they retain their own commitment recording systems. Detailed findings and conclusions of the Task Force arising from this trip are set out in Annex C to this Chapter.

Financial Data Processing - New York

3.18 The Task Force also examined the manual accounting system of the New York Consulate General. At that Post, the DRS financial reports are used only by the accountant and are not presented to the Consul General. The only costs reviewed at Administrative Committee meetings are: rentals, travel, hospitality and overtime. At the time of the Task Force trip, the financial administration of this Post was being transferred to the Washington FMO. Task Force findings arising from this trip are set out in Annex D to this Chapter.

Financial Data Processing - Bridgetown

3.19 From their travel to Bridgetown, the Task Force members concluded that:

- a) the information requirements arising from the adoption of the OPF will impose substantial additions to the local manual ledger and, should accounting remain manual, cause a large increase in the number of transactions to be posted to subsidiary accounting ledgers to record transactions by programmes, activities and sub-activities;
- b) on an ad hoc basis, managers at this Post are beginning to process a number of local manual applications (budgets, commitments, accounts payable locally) on a CIDA computer; and
- c) training for managers and accountants on financial and computer operations must be upgraded - for this purpose, the use of video packages with case studies would be welcomed by the staff.