

Resource Planning and Analysis Division, the second to those of the Accounting and Financial Services Division. Each Division can identify training needs in its area of responsibility and each one stands to benefit from the results of the training in its functional area. The members of the Task Force consider that each Division should be involved in providing training related to its activities.

4.40 The best way to reduce the training load is, of course, to recruit individuals with the right kind of qualifications - specialists of the Finance Bureau should be involved in this activity (paragraphs 4.53 to 4.56, below, refer). As the Auditor-General has recommended, the Department should also develop a formal plan for training and evaluating financial officers.

4.41 At the moment, the three week pre-posting briefings to future Heads of Posts, sponsored by the Personnel Branch, include only one and a half hours on financial management. This time allocation is not at all adequate to allow HOPs to understand the full scope of their roles and responsibilities as managers accountable for financial management. At the time of writing, these courses are being improved, but their final make up is not yet firm. The Resource Planning and Analysis Division has an interest in ensuring that the HOPs are exposed to an appropriate financial training.

4.42 Before proceeding on assignment, Heads of Posts and other FS and AS officers who will be involved in the accounting function could review some highlights of the training package intended for accountants (paragraph 4.44, below, refers) and study a different one intended specifically for them and senior Headquarters managers on: the preparation of operational plans and budgets, budget control, signing authorities, the required division of responsibilities in the expenditures process, the payment cycle, and on their overall responsibilities as financial managers. The training package for the planning, budgeting and resource allocation process would be the responsibility of the Resource Planning and Analysis Division which, in this regard, would need to establish a close liaison with the Branch of the ADM Policy Co-ordination. It is considered that the senior financial analyst could take on that task if he were assigned one assistant. Various Task Force interviews and actual Departmental financial management performance in 1982-83 indicate that this training should cover the financial aspects of the preparation of operational plans and budgets, budget control, signing authorities, and divisions of responsibilities in the expenditure and payment processes.

4.43 Although not specifically set out in its terms of reference, the Accounting and Financial Services Division carries out accounting training for Headquarters and Post personnel. This task has required 1.5 P-Y from the Division although no P-Y is formally allocated for this purpose. Administrative agents and other non-financial specialists who will have financial administration responsibilities at Posts are required to take a three week course with an adequate accounting content, but the scheduling of these events has not provided sufficient