over and above this basic complement. Priorities could then be established on the basis of the degree of importance attached to the marginal staff needs of each post.

If a systematic approach of this type were brought to bear on the problem of assessing needs and establishing priorities within the Department, and such an approach were coupled with an appropriate responsibility accounting structure along the lines of the one proposed in our report, we believe the Department would have a system of financial management in keeping with its needs.

Meaning of Accountability

Before describing in the remaining sections of this report how such a system would work, we would like to stress the need for recognizing that the introduction of any new concept involving the decentralization of authority makes many demands on the organization concerned. If these demands are not adequately met, the problems created by the use of this approach can more than offset the benefits.

Some of the more important of these demands are as follows:

(a) There must be a willingness on the part of top management to share their responsibilities with subordinates and to give them the freedom they need to do their respective jobs - without hemming them in with so many restrictions that it becomes almost impossible for them to make a decision of any consequence without getting prior approval from someone else.