

begins, full spending freedom within his budget. He alone has responsibility for getting the job done, and he alone is accountable for his accomplishments, or lack of them.

There will be no place in this system for paternalistic administrative divisions. Foreign Service officers who make policy decisions must make the resource decisions that derive from them. Administrative divisions will have to cease "managing" the Department and assume a service role. With resources of personnel and money securely under the control of program officials the way is cleared for improvements in planning, and for the collection of information in the way that is most helpful to those who make decisions. Not the least of considerations, it will lead to greater credibility for the Department before Treasury Board. A Department deserves to be believed when it is charged with important program responsibilities and when its resources needs are justified in terms of this program.

Budgetary Control Adapted to External Affairs

In the terms of reference for the financial management survey, in the consultants' report itself, and in much of the discussion since, the term "Responsibility Accounting" has been used to describe the modified version of budgetary control which, with much cutting and fitting, has been developed for this Department. This term will be used frequently in these pages. You may be either reassured or dismayed when told that its meaning is 95% responsibility and 5% accounting. Many special characteristics of the Department of External Affairs call for a special approach and for special provisions in its system of financial management. The more important of these characteristics are the rotational system, the geographic dispersion of posts, and the preponderance of manpower among the resource needs of the Department. In this latter characteristic it