

management can remain the concern of administrative divisions. However, it was recognized that it was necessary to erect within the administrative establishment a structure that was clearly oriented to posts abroad and that would serve as a focal point for liaison and coordination with the program side. The Area Comptrollers reporting to the Director-General, Finance & Administration, are to fill this role. Each of them will act as financial and management adviser to a small group of posts. As well as being an administrative "ombudsman", the Area Comptroller will have authority to make decisions in administrative and financial matters. He will make the principal review of the post budget submission. He will view it as a whole and he should be a well informed critic. Indeed, as he gets into his job and has regular discussions with the post and the Area Division, he should reach the point where the annual budget contains few surprises.

For those headquarters divisions that are responsibility centres, the chain of command for Estimates and day-to-day financial management is the same as their chain of command for substantive purposes. In general, their budgets are less complex than that of a post and they have ready access to administrative officials for consultation. Accordingly, they will prepare their Estimates using whatever advice and assistance they care to ask for and their Estimates will be reviewed in the first instance by their Head of Branch or Office. They will go immediately from there to the final stage review by the Senior Committee.

One final change is required in the Estimates procedure under a system of responsibility accounting. In the successive stages of review, modifications and cutbacks will invariably occur. Therefore, after the main Estimates have gone to Treasury Board and after the Department is notified that they are acceptable for presentation in the "Blue Book", each responsibility centre will be advised of its final approved budget and this formal notification will then become its basis for the next year's operation.