

- the nature and extent of financial authority to be delegated;
- improved procedures for the preparation of the annual program review and estimates, including the application of objective standards;
- improved financial controls, both expenditure and revenue, consistent with the proposed structure for responsibility accounting;
- improved accounting systems in support of the foregoing, including the code of accounts, accounting procedures and reports to ensure effective control of commitments and cash disbursements, and the application of working capital advances. Particular attention will be required regarding accounting systems and procedures to be followed by posts abroad;
- the most effective system of financial reports, including details of format, preparation procedures, and frequency for both revenues and expenditures;
- the most effective financial organization, including the number and level, as well as statements of duties and responsibilities for key positions.

Finally, recommendations will be required regarding the most appropriate plan and program for implementation of the proposals in the areas outlined above. Recommendations in each of the areas outlined should include recommendations on the most appropriate techniques (e.g. E.D.P.) as applicable.