

For example, delegation of authority to posts to buy replacement furniture could endanger the carefully contrived furnishings schemes of representational areas. Departmental policies will have to be observed even though the Heads of Post have the budgetary authority to do the purchasing.

9. Miscellaneous Expenses

There will be a headquarters fund administered in Finance Division to provide for many sundry expenditures such as ex gratia payments. However, all posts and some headquarters divisions do incur miscellaneous costs such as gratuities to trades people and the like, and posts will provide for such expenses in their budget.

The preceding paragraphs have been intended to explain the main areas of cost and, read in context with the exhibits, to show the kinds of expenditure with which each responsibility centre will be dealing. Readers to this point should have been able to identify themselves with a specific responsibility centre and have seen the nature of the financial matters with which they will be involved. We now describe how, in this context, three major phases of financial management would work; the Program Review, the annual Estimates and delegated authority for day-to-day expenditures.

Objectives, Activities and the Program Forecast

A word of explanation about this heading; as we go to press the Treasury Board has just issued revised instructions in connection with Program Review, including a formal change of name for this procedure to Program Forecast. This new terminology will be coming into use but for the purposes of this handbook we will continue to speak of the Program Review.

The necessity in any organization to define global objectives, to refine these into objectives for each unit within the organization and to plan the activities best calculated to achieve the objectives, cannot be stated too