

- b) Preparing procedures and instructions and monitoring their use by posts and divisions; and
- c) Providing advice and assistance on request to managers throughout the the Department.

Before passing on, we suggest a pause for reflection on the whole subject of regulations. Regulations and administrative policies are endemic to the operation of large government organizations. This remains a fact of life. We have outlined above our objectives and intentions. But, even with the best will in the world, our administrative divisions will not be able, alone, to devise uniformly "good" regulations. Much will depend on the attitude and the sense of responsibility of people in the field. We invite you to participate in evolving the new style of "responsible man" to replace the "regulated man". Give us your suggestions for improving the structure of the regulations. Above all, let reason rank above the printed word when regulations are interpreted and applied. If we can, as an entire department, move in this direction, we will in time accomplish the intent of the managerial revolution proclaimed by Glassco.

#### Information for Management

If he is to take action that is both effective and responsible, the manager must be supplied with the information he needs in a timely and accurate manner. In the context of financial management, the information needs fall into two categories. There must be a system to supply an answer to the manager's question "where do I stand financially?". This kind of information will be needed by the head of a responsibility centre (head of post or division), by a middle manager responsible for a group of centres (head of an area division) and by the Senior Committee and Under-Secretary in order to look at the whole Department. The second category of information might be thought