

authority for individual reporting objects. For some of them, to say it is to do it and delegation will occur early. In other areas, it would be irresponsible, and unfair to posts, to force them to make decisions without a great deal more information and guidance than is now available. For example, there can be no delegation of authority to purchase furniture and equipment until the Department is able to publish clear policies on the matter, scales of issue, local procurement procedures, etc. Because of the preparatory work involved, posts will enjoy freedom for most other items in their budgets before this particular one is delegated. In the first phase, delegation will proceed one reporting object at a time depending on the preparation needed.

The second phase, authority to transfer funds, will be progressive as well. Posts are likely to be told that they can move funds around between, say, six of the sixteen reporting objects. Then, maybe a year later, they will be permitted to transfer funds freely in their budget with the exception of one or two reporting objects that present special difficulties.

3. Regulations

Regulations we shall always have with us. The managers of responsibility centres, regardless of their budgetary authority, will be accountable for the legality and propriety of all spending. For the most part they will do this by complying with essential government-wide regulations such as personnel and contract regulations. Inside the Department there will be a need for policy guidelines and procedures