

Area Comptroller (and the Area Division) at the next level up must know how each post stands in total and how the area stands. At the third level, only area totals are shown in a statement which represents one complete slice of the departmental budget, Administration Abroad. The Department level report is then structured to show only the parliamentary votes and the primary sub-divisions within vote.

Divisions will not be involved in preparing the report and will receive the Budget Report from the Computer Centre ready to use. Posts, due to mailing time, will receive their Budget Report late and will have to update it as described later in this section. We plan to have these reports prepared quarterly during the first half of a fiscal year and monthly during the second half. Each manager will receive supporting information at one level of detail below his own report. In other words, the Under-Secretary's report will be supported by the report for each sub-division in the parliamentary votes, of which Administration Abroad is one. The report for Administration Abroad will be supported by the detailed report for each of the Area Divisions. Finally, each Area Division report will be supported by the detailed reports of the posts that make it up.

The reporting structure is diagrammed as Exhibit VII. The heavy black line on the diagram corresponds to the four-level consolidation of budget reports in the previous illustration. This is one of five "pyramids" of budget reports which lead up to and are consolidated into the departmental Budget Report for the Under-Secretary. The other flow lines, however, would have three rather than four levels of consolidation omitting the Area Comptroller. Individual division reports will be consolidated in their branch or office report which then becomes one line on the departmental summary report.