

of as answering the question "what do I do?". This need will be felt principally at the level of the responsibility centre - the post abroad. If there is \$5,000 left in the capital budget, should he refurnish some staff quarters or replace the air-conditioners at the chancery? If there is \$1,000 left in the supplies budget, can he afford to buy new uniforms for the drivers? Most questions of this kind are matters of judgment, judgment which should be applied at the level of the post or division rather than centrally. However, judgment should be supported by information and as far as possible such information will be developed and continuously updated by the administrative support divisions and placed on a shelf at the manager's fingertips. For the most part, it will consist of policy statements, guidelines and procedures as described in the previous section. In addition, there will be such things as economic lifetime charts to help in deciding whether to repair or to replace an article, catalogues of standard items to help in costing proposed projects, perhaps a standardized methodology for analyzing a local labour market in order to make salary adjustments.

The financial reporting system to supply information of the "where do I stand" variety will centre on the Budget Report, actually a series of reports, to be prepared by the Government Computer Centre and forwarded to the managers concerned. An illustration of the Budget Report is shown. In the illustration, there are four levels of budget reports from the one that will be received by the head of an individual post up to the Under-Secretary's report for the total Department. On all four of the reports the column headings are identical, reflecting the fact that managers at each level need the same information about their finances. However, the headings down the side are progressively less detailed at each level of consolidation, matching the progressively broader interests of each level of management. The Head of Post wants to know where he stands with each reporting object in his budget. The