

Managerial and Leadership Implementation Functions

*and
Related Concepts, Methods, Tools, and Practices*

Organizing

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ORGANIZING

While it may be true that “organization” is not necessarily the only key to success, it certainly is a major one. “Organizing” can be defined as structuring the working relationships among jobs and the people performing them. Those structured relationships enable today’s organizations to integrate tasks with tasks, people with people, people with their tasks, and people with their organization. Other integrative mechanisms include the systems, policies, procedures, and rules that “oil an organization’s gears.” Together, all these “organizing mechanisms” help facilitate horizontal and vertical flows of information, materials and services within an organization. According to Alexander (1998), however, advancing technological capabilities have complicated the communication processes that enable those necessary flows to occur and have made organizations more complex. Thus, there is a growing need for better designed, more effective and efficient integrative structures and systems.

Even though most organizations have already evolved some sort of structure, they should occasionally review that structure and possibly modify it to meet changing circumstances. To do this well, they should analyze the situation — preferably within the context of a planning process—as though they were “starting from scratch.” The importance of doing this think-work within the context of a planning process was emphasized by Alfred D. Chandler (1962), who pointed out that structure should follow strategy. This means that an entity should organize itself in a manner most conducive for effectively and efficiently carrying out organizational strategies (plans) in order to successfully achieve organizational goals.

Two basic principles guide these efforts. The first is *unity of purpose*. Organizational structures, systems, and other mechanisms help people work effectively to achieve common purposes rather than working at cross purposes. The second principle is *efficiency*. Organizational mechanisms are also aimed at getting personnel to work together efficiently.

The Organizing Think-Work Process and Considerations Involved

Planning how to organize can be quite complicated because it involves thinking about many concepts, principles, issues, elements, and specific factors. Many textbooks and courses on organizing cover concepts and

principles without doing so in a manner that outlines *where* to think about *what* during a planning process. Performing the “organizing process” step by step makes it easier. Therefore, to help those who may participate in planning how to structure their organization and working relationships, the section below outlines a suggested building block approach that discusses the things to consider within a recommended sequence of phases and steps.

It should be noted that the following pages integrate delegation principles and steps into the process because they are integral aspects of it. (However, it must be acknowledged that, while job descriptions, which are aspects of organizing, outline assigned responsibilities and delegate authority to make certain decisions, both responsibilities and authority may also be conferred on an ad hoc basis during the implementation of an organization’s other plans.)

Since the process described below is somewhat complicated, the basic phases and steps are listed below as an overview. They are followed by a detailed discussion of the process.

Phase I: Analyze the situation and formulate operating goals and plans (participatively)

Step 1: Analyze operations (or review operational analysis)

Step 2: Formulate (or review and revise) operating goals and plans (and their priorities)

Phase II: Analyze jobs/units and formulate organizational plans (how to organize and what tasks to assign and what authority to delegate

Step 3: Review (or initially formulate) tasks

Step 4: Combine tasks into logical, meaningful jobs

Step 5: Identify job interdependencies and work flow (and perhaps work loads)

Step 6: Combine specialized jobs into work groups, units, and/or departments

Step 7: Identify unit interdependencies and work Flow

Step 8: Consider possible structural (vertical and horizontal) relationships

Phase III: Plan how to implement organizational changes or improvements

Step 9: Formulate (alternative) organizing strategies and tactics

Step 10: Formulate (alternative) organizing programs/projects and action plans

Step 11: Formulate (alternative) organizing program/project budgets

Step 12: Formulate (alternative) policies, procedures and rules dealing with organizing

Phase IV: Make final decisions (choose among alternatives) and contract with subordinates about plans for organizing (and delegating)

Step 13: Structure the organization's (and/or unit's) vertical and horizontal working relationships

Step 14: Finalize (formulated or updated) job descriptions

Phase V: Implement organizing (and delegating) plans

Process Steps and Considerations in Detail

Phase I: Analyze the situation and formulate operating goals/plans (participatively)

Each of the following steps provides analytic inputs and insights for subsequent steps.

Step 1: Analyze operations (or review operational analysis)

- A. Identify key elements/aspects of operations
- B. Identify important, persisting problems (and their priorities)

Consider:

- A. Any existing long-term organizational and unit objectives/goals and strategies/plans (and their priorities)
- B. Unit problem areas (and their priorities)

Step 2: Formulate (or review and revise) operating goals/plans (and their priorities)

Phase II: Analyze jobs/units and formulate organizational plans (how to organize, what tasks to assign, and what authority to delegate)

The first few steps of Phase 2 involve analyzing the organization starting at the bottom, where the “real work” of most organizations is actually done, and then working upward. Why? Because most organizational pyramids usually evolve in order to integrate activities being performed at the lowest levels and then at successively higher levels.

Step 3: Review (or initially formulate) tasks

Organizations exist to structure and coordinate (or integrate) specialized (or differentiated) tasks and roles. Using existing job descriptions and time/motion studies as inputs, ask, “What work needs to be done?” Identify the lowest-level *finite tasks* that must be performed if the organization is to be successful. Finite, simple tasks include hammering a nail, picking up a part, connecting a part to another part, or adding a column of numbers.

Step 4: Combine tasks into logical, meaningful jobs

A job is simply a collection of those tasks that are to be (and can be) performed by some individual. Until the Industrial Revolution, most jobs were “craft jobs.” Craftsmen performed entire series of tasks that enabled them to see the outcome and take pride in accomplishment, and they coordinated their own work activities to a great extent. Then the Industrial Revolution introduced greater division of labor. It broke down jobs into more highly specialized or differentiated tasks that could be engineered into processes or assembly lines for the sake of coordination and greater efficiency. Specialization did have certain benefits: (a) less skilled and lower-paid employees, which reduced payroll costs; (b) reduced job training time and costs; (c) increased task repetition that raised productivity; (d) reduced time and costs associated with shifting between tasks; and (e) reduced dependence on highly skilled personnel. But there were also *costs*: (a) low employee motivation, which decreased performance and increased costs; (b) reduced ownership of outputs and quality of performance; and (c) high, cost increasing job dissatisfaction, turnover and absenteeism. In many ways, today's “job enrichment” programs harken back to earlier days. They can involve the following: (a) combining “prework” and “post-work” tasks into a larger, more meaningful job requiring greater skill; (b) incorporating tasks that

provide more opportunities for interaction with other people; and (c) encouraging and enabling personnel to manage themselves (set work goals, plan schedules, experiment with methods and procedures, and monitor and correct their own activities and results based on performance feedback provided to them).

Analyze jobs (and design or modify them) by thinking about the following: (a) tasks, duties, responsibilities that can and should be combined into logical, sensible, and meaningful jobs; (b) the methods, procedures, and tools to be used; (c) the knowledge, basic mental and physical abilities, special skills, and experience required, (d) the availability of those inputs; and (e) environmental conditions involved. Think about whether or not the combination (a) makes sense in design terms, and (b) is inherently meaningful, motivating and satisfying.

Step 5: Identify job interdependencies and work flow (and perhaps work loads)

Interdependencies exist among *jobs and work groups* when a material output, service, or informational output of one is input to, and affects the performance of, another. It requires analyzing input/output flows to determine the types and degrees of interdependencies between and among jobs.

Analyze the flow of materials, services, and information between jobs to identify those that should logically be grouped together into a unit because of needs for close interaction and coordination.

Step 6: Combine specialized jobs into work groups, units, and/or departments

Although specialized jobs are more or less differentiated, most of them can be put into groups with which they share certain related missions, objectives, skill sets, and/or other significant characteristics. The grouping together of related jobs is called “departmentation.” It is a major step in designing a structure that coordinates (integrates) jobs and people. Several organizational structures are illustrated in **Figure 2**, and these and others are discussed below.

Organizing by Function: All but the smallest organizations have the following specialized functions being accomplished by one or more people: A *service group* to provide customer services, or a *production*

group to provide products in finished form or in various stages of manufacture or assembly; a *personnel group* to keep pay records, train employees, and provide manpower and information to other units; a *financial group* to budget capital resources, keep accounting records, receive and disburse funds, and provide financial and/or performance information to other units; and a *procurement group* to order and provide equipment, supplies, and materials to units responsible for manufacturing a product or delivering a service. Commercial organizations add such functions as *marketing and sales* to promote products and sell products. Industrial concerns add these additional functions: *engineering* to design products and *shipping and receiving* to receive raw materials and transport finished goods. Complex organizations add *legal, planning, and research units* to provide specialized or technical support and information to other areas or units.

Organizing by Time: Especially in production areas, personnel may be grouped into shifts, each performing the same specialized activities in, say, three eight-hour segments.

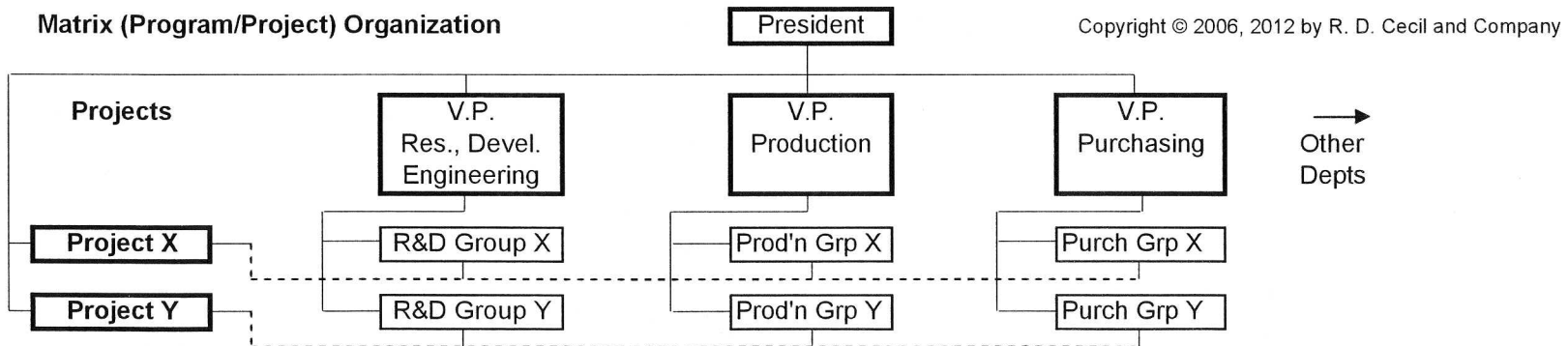
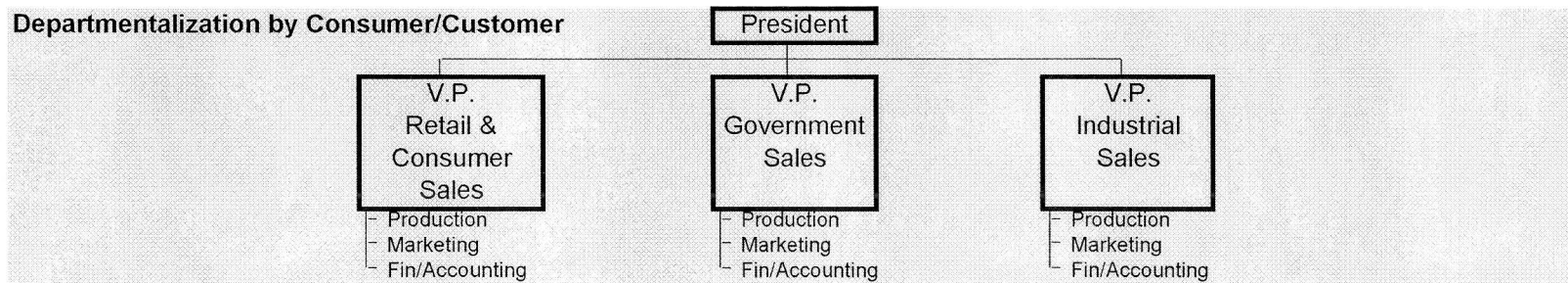
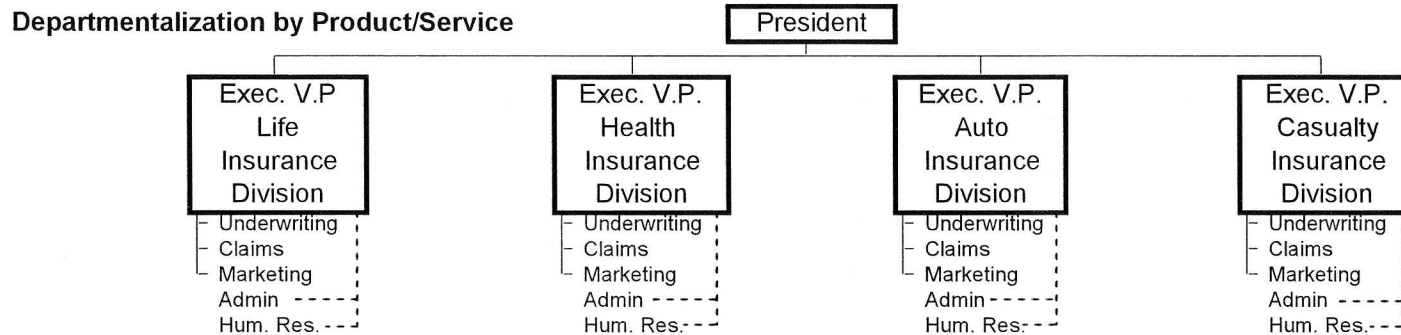
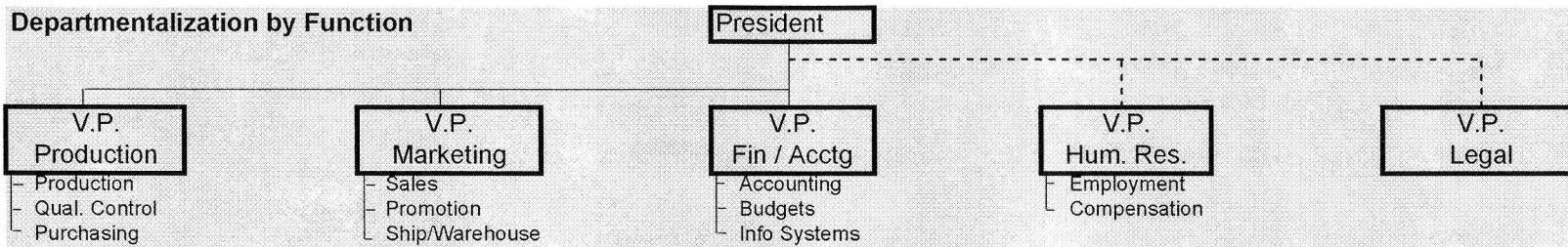
Organizing by Process or Equipment: Examples are chemical and pharmaceutical companies, whose units are generally organized around the chemical processes, mechanical processes, or types of equipment used. An operations department can be internally organized around processes and equipment, while the rest of a company is organized along functional lines.

Organizing by Product: In consumer product manufacturing companies, all major functions (that is, marketing, R&D, and production) are generally organized into product groups. Today, in response to quickly changing markets and the need for quicker reaction to consumers’ needs, wants, and attitudes, they are organized around targeted consumer groups (or “niche markets”). This is especially the case where a company produces many products for many distinct groups.

Organizing by Geographic Location: The typical example is the organization of sales functions into geographic sales territories.

Organizing by Customer Type: Examples: Hospital personnel performing various functions can be organized into groups caring for either in-patients or outpatients. Colleges and universities group functional areas together to serve day students and night students.

Figure 1: Several Alternative Organizational Structures



Organizing by Mixed Departmentation: A good example is General Motors. The company's main divisions are product- or brand-oriented: Buick, Chevrolet, and Cadillac. Those divisions, in turn, each have their own production, distribution, and finance departments. Their distribution departments, however, are broken down into several major geographic regions. Alfred P. Sloan (1963), one-time head of GM, called for the "decentralization" of his own and other large organizations into smaller operating divisions, each having their own functional departments and checks and balances that gave functional units (engineering, production, finance, marketing) equal status. Thus were born the GM (product) Divisions and their functional units.

The preceding types of rather traditional organizations are hierarchical and based on rank- or power-related control. The following types are less rigid, more responsive to change, and more dependent on trust, collaboration, and communication.

Organizing by Programs/Projects (Matrix Organization): The bottom example in **Figure 1** shows how functional groups can be divided into (project-oriented) sub-groups and then be assigned to work jointly on a particular project with sub-groups from other functional areas. Such a project often involves innovating a new product and introducing it to the marketplace.

Organizing into Self-Managing Work Teams: With increasing emphasis on participative management and on personnel's greater self-direction and self-control, many organizations have established self-managing work teams. Such teams have advantages. However, according to Kulisch and Banner (1993), results can be mixed—especially in the short term—because of the "steep learning curve" involved in developing group skills and relationships.

Organizing by Intra- and Inter-Organizational Relationships:

Vertical Integration: Some companies acquire or merge with a supplier (backward integration) or a customer (forward integration toward the consumer) in order to more effectively and efficiently integrate several companies' functions.

Virtual Organizations: In one example, a supplier, manufacturer, and distributor agree to very closely coordinate their planning and decision-making efforts in order to more effectively and efficiently meet a

common objective. They may, for example, integrate their information systems and/ or more closely coordinate their planning/decision-making processes. Individuals or groups performing different functions or services in different locations or in different companies (such as independent consultants) become a virtual organization by utilizing the latest telecommunication and data services to closely collaborate on pooling their resources and coordinating their specialized functions for some purpose or project.

Distinguishing Between Line Units and Staff Units

Line units perform functions that directly contribute to meeting an organization's objectives. In manufacturing companies, these are units such as production, marketing, and finance. In the military, they are infantry, artillery, and armored units.

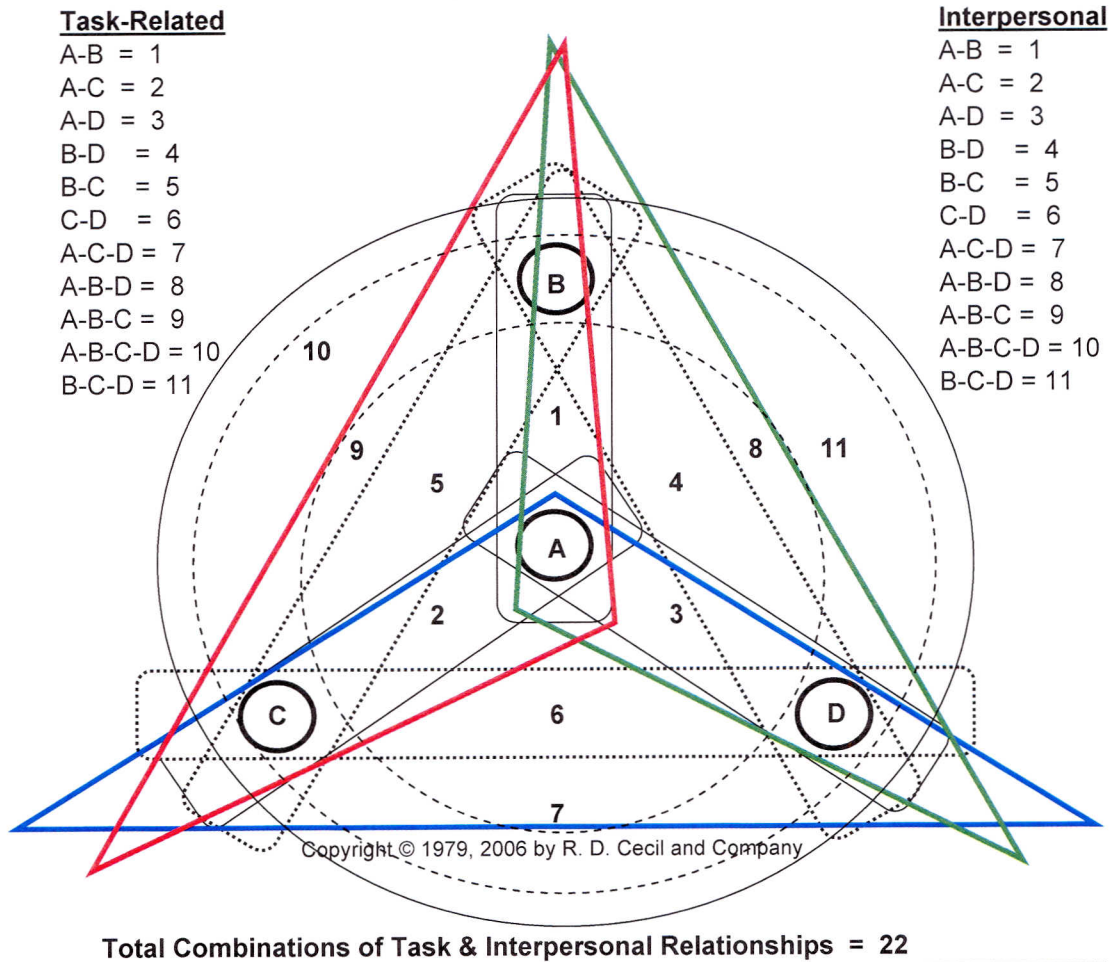
Staff jobs and units generally have technical orientations and "serve" line units by providing advice, guidance, service, assistance, or support. Personnel, training and legal departments are normally considered staff units. They have no direct operating authority over line units and their personnel. However, within the staff units there are line reporting relationships between superiors and subordinates. Communications with higher and lower levels of the line organization are conducted through specified channels. Because of these working relationships with line units, staff functions are ordinarily indicated on organization charts by dashed or dotted lines. (See Figure 1).

Functional Relationships of Staff Jobs: Divisions or other operating units often have, for example, a (staff) controller who has a counterpart at the corporate or command level. The Division Controller, therefore, reports to two bosses: the Division Manager who has line authority, and the Corporate Controller who has staff authority. In such a case, the corporate controller normally has only restricted authority to take action in matters pertaining to the functional aspects of the division controller's responsibilities. This relationship is also denoted by a dotted or dashed line.

Step 7: Identify unit interdependencies and work flow

Interdependencies also exist among *units* when a material output, service, or informational output of one is input to, and affects the performance of,

Figure 2: Number of Task and Interpersonal Relationships -- Given a Manager (A) and Three Immediate Subordinates (B, C, D)



another. It requires analyzing input/output flows to determine the types and degrees of interdependencies between units.

Analyze the flow of materials, services, and information to and from units and sub-units (both horizontally and vertically) and between unit and sub-unit managers (both horizontally and vertically). In general, "key decisions" (involving goals, plans, procedures, structures, and solutions) revolve around activities affecting flows of materials, services, and information.

Step 8: Consider possible structural (vertical and horizontal) relationships

Traditional organizations are like pyramids. The person (position) at the top has (a) broad or

generalized responsibilities (functions, duties) for getting things done and meeting organizational objectives; (b) ultimate authority to make decisions, assign responsibilities, delegate authority, reverse or override lower-level decisions, and take or initiate action (within legal and moral bounds); and (c) ultimate accountability for what goes on in the organization and for overall organizational results. Each successively lower level of the hierarchy has (a) more specialized, narrower responsibilities (based on division of labor into specialized units and sub-units); (b) less or more limited authority; and (c) less broad or generalized, more finite accountability.

There are probably as many organizational structures as there are organizations. Most organizations have a chart that that illustrates vertical and

horizontal working relationships among jobs and units. These relationships involve, for example, supervisory and reporting relationships, levels of authority, and channels of communication.

8A: Analyze possible vertical managerial/supervisory (superior-subordinate) relationships

In traditional, hierarchical organizations, managers placed supervisors over workers in order to direct, coordinate and control their activities. As we will discuss in the chapter on managerial styles, supervisors were made top management's agents for assuring efficient operations. They directed, coordinated, and monitored activities, and then evaluated performance and took corrective action on an "as needed" if not minute-to-minute basis. More modern organizations still utilize some hierarchy of managers and supervisors, but they encourage them to act as team leaders, advisors, communicators, supporters, and mentors.

When a structure is composed of jobs or roles related to each other in some sort of *vertical* manner, "line" or "boss-subordinate" relationships exist. The principle of *unity of command*, which is based on the belief that no one can "serve two masters," calls for "one boss for each subordinate." Downward relationships (denoted by vertical lines on an organization chart) indicate direct lines of authority and communication. The higher level has direct responsibility and authority for overseeing or guiding the management of the level below. Especially in traditional, authoritarian organizations, their downward communications tend to consist of instructions, decisions, and orders. A lower level's relationships to the level above, therefore, are action-taking and reporting relationships.

8B. Identify the appropriate span of control

The number of immediate subordinates being guided, directed, coordinated and evaluated is the manager's or leader's "immediate span of control." According to most experts, this number can range from 4 to 8 at upper levels, but from 8 to as many as 15 (sometimes more) at lower levels.

How many can be managed or supervised largely depends on (a) the complexity of the jobs involved; (b) the interdependencies among them;

(c) the degree to which coordination of jobs can be engineered into an efficient process or assembly line; and (d) the skills of those being managed or supervised. Other factors can also be involved. As the number and complexity of relationships become larger, they can eventually surpass an individual's ability to cope with them effectively. For example: Graicunas (1933) identified three types of relationships among a superior and immediate subordinates: direct single relationships (one to one); group relationships; and cross relationships. He pointed out that, as the number of immediate subordinates increases, the total number of task-related and interpersonal relationships multiplies at an algebraic rate. Based on his formulas, Graicunas found that when a superior has 3 subordinates, there are 18 total task-related and interpersonal relationships. (As shown in **Figure 2**, however, there may actually be a total of 22 possible relationships.) Given 5 subordinates, Graicunas calculated a total of 100 relationships. When there are 12 subordinates, the superior must deal with an incredible 24,708 total relationships. With eighteen, there are 2,359,602! Even under the most conducive circumstances, that complexity is far too great for anyone to handle *well*.

"Total span of control" is the total number of subordinates at all levels below the manager, supervisor, or leader. It happens too often that, when a manager or supervisor has too large an immediate or total span of control, he or she may be inclined to deal with task interrelationships much more than (at the expense of) interpersonal relationships.

8C. Establish horizontal relationships (with colleagues or co-workers)

Jobs can be coordinated by departmentation, but departments must also be coordinated across an entire organization, so that the "right and left hands are working together."

If strict vertical lines of authority and communication are being imposed, there is little horizontal communication between the personnel in units—just questions or information going up to a boss, going across to another department head, going down into the other department, information going back up, a decision being made, the decision coming back across to the boss, and

eventually a decision or instruction coming back down. Such a formal structure can be very inflexible and slow in dealing with frequent and often unpredictable change. Especially in marketing and research units, which tend to experience such change, a network of *informal* horizontal and vertical relationships can develop. An informal network facilitates information exchange and decision making among managers and personnel at various levels. It has become common practice to (1) analyze informal organizational working relationships, (2) determine why they are occurring and why they work, and then (3) use what has been learned to redesign working relationships and restructure the organization.

8D. Determine which positions at which levels should be involved in making which integrative decisions

As discussed above in general terms, managers, supervisors, and workers are all given responsibilities for making decisions regarding certain technical, functional, or professional aspects of their jobs. However, the jobs (and job descriptions) of managers and supervisors include responsibilities for making integrative decisions concerning the interrelated activities of subordinates and their units. In general, these decision-making responsibilities should be assigned to those in the “best position” to make them. The best position is a function of these and other variables:

- who is in the best position to have an overview of what is occurring both internally and externally (for example, a CEO often makes high risk, strategic decisions that involve the goals, plans and budgets of the major line and staff units);
- which technical, functional, or professional matters are involved (for example, a production scheduler makes scheduling decisions that coordinate the efforts of several interrelated production units);
- who is in the best position to integrate the activities of individuals or groups (for example, a marketing department manager makes decisions that coordinate the activities and budgets of sales and advertising sub-unit managers);
- who is in the best physical location to see what is going on (for example, a production supervisor, who can view an entire operation, makes decisions that coordinate workers’ activities);
- who has the appropriate knowledge and skills; and
- who has (or can be given) the necessary information on which to base a decision.

Too often, because of competitive pressures, corporate image, financial risks and other considerations, decisions are made at high-level positions. Many times, however, decisions that significantly affect organizational performance can best be made at the worker level, where the people know what is actually going on, why, and what to do about it. In fact, the rule of thumb has become, “Get decisions made at the lowest level possible.”

After determining the position at which a particular integrative decision should be made, it then becomes necessary to determine (a) what information is needed, (b) from whom or where, (c) when or how often, and (d) in what format. This information is essential for designing effective, efficient information and planning systems.

A major point: Whenever someone is confronted by a decision, they should anticipate how others could be affected, and then ensure that the appropriate individuals or groups participate in making the decision. Unless all who are involved in a situation and/or would be significantly affected by a decision actually take part in making it, more problems can be generated than solved. Adhering to this guideline can prevent many intra- and inter-unit conflicts and improve organizational efficiency and effectiveness.

8E. Review/modify/establish delegation of authority

The following basic definitions have been synthesized from sources such as Merriam-Webster (2003) and Arthur G. Bedeian (1993). As mentioned above, each person’s job is made up of responsibilities for performing technical/functional/professional tasks, and, especially in participative organizations, certain integrative (decision-making) tasks. *Responsibilities* are obliga-

tions that involve moral, legal, or mental accountability. In turn, *accountability* involves being answerable to someone for a specified outcome or result. *Authority* is the power to influence or command thought, opinion, or behavior. *Delegating* involves entrusting some of one's authority to another person. Some speak of "delegating responsibilities and authority." The author prefers "assigning responsibilities" and "delegating authority."

These are several "principles of delegation": First, authority is delegated when organizational power is vested in a subordinate by a superior. Second, no superior can delegate authority that he or she does not have. Third, a superior cannot delegate all of his or her authority without essentially abdicating his or her position to a subordinate. Fourth, when a responsibility is assigned, the commensurate authority (to make decisions and get them carried out by personnel under one's control) must be delegated in some written or verbal form.

A big question is: Has an individual actually been delegated the authority necessary to make certain decisions (either alone or with the appropriate group) and take action so that he or she can (a) carry out assigned responsibilities efficiently and effectively, and thereby (b) obtain the results for which he or she is being held accountable? Ideally, one should only be held accountable for, and evaluated on, results when he or she can control or at least influence the activities and resources required to meet those responsibilities. The "necessary control or influence" can stem from the power or authority derived from one's job description and level in the organization. The authority residing in each position in the hierarchy should be determined during some analytic/planning process dealing with "how best to organize," and should then be spelled out very clearly in *job descriptions* and other appropriate communications. Another question: Is the delegated authority to make decisions and act "full" or "limited," and if limited, (a) for which responsibilities or functions, and (b) in what ways or to what extent?

When planning what and how to delegate, consider the following issues.

- Determine what authority is necessary for each subordinate's job
 - authority to perform technical/ functional/professional responsibilities that involve making decisions and taking action on one's own;
 - authority to make specified integrative decisions on one's own;
 - authority to make specified decisions with others (in participative processes).
- Analyze subordinates
 - Consider their (a) capabilities, potentials, strengths, weaknesses (both managerial/supervisory and technical/functional); (b) attitudes and motivation; and (c) past performance.
- Determine what they need to carry out the responsibilities and exercise the authority of their positions effectively
 - Identify what inputs they might need that they are not now getting: (a) information, (b) decision-making/policy guidelines, (c) training and development, (d) advice, and (e) support.
- Identify/analyze one's own personal attitudes regarding delegation
 - Whether or not a manager delegates (shares) authority depends on several important factors—such as (a) the managerial style(s) of the manager (and of his or her superiors); (b) the nature and extent of authority delegated to the manager (and to his or her superiors); (c) the actual versus perceived advisability of delegating decision-making authority to a particular person at a particular organizational level; and (d) both conscious and unconscious fears that can accompany delegation of authority to subordinates.
 - With regard to possible fears, managers should consider their willingness to do the following: (a) take risks by giving subordinates' ideas a chance; (b) share power with them; (c) let subordinates make mistakes that could be personally embarrassing and for which they themselves would be held accountable; (d) trust them; (e) make choices involving people; and (f) keep lines of communi-

cation open. Managers should also reflect on their willingness to see someone else do something as well as or better than they can, and perhaps feel that their job is threatened. In addition, they should think about how willing they are to take the time and make the effort to (a) provide training, development, guidance, and support; (b) monitor and guide subordinates' efforts; and (c) increase subordinates' job satisfaction, possibly at some expense to their own.

Phase III: Plan how to implement organizational changes or improvements

Because definitions and methodological steps relating to planning functions were already discussed in an earlier chapter, we will not discuss them again here with regard to Steps 9 through 12.

Step 9: Formulate (alternative) organizing strategies and tactics

Step 10: Formulate (alternative) organizing programs/projects and action plans

Step 11: Formulate (alternative) organizing program/project budgets

Step 12: Formulate (alternative) policies, procedures and rules dealing with organizing

Phase IV: Make final decisions (choose among alternatives) and contract with subordinates about plans for organizing

Step 13: Structure the organization's (and/or unit's) vertical and horizontal working relationships

Step 14: Finalize (formulated or updated) job descriptions

A. General description of job responsibilities:

- technical, functional, professional responsibilities
- managerial/supervisory/integrative/leadership responsibilities
- collateral assignments or duties

B. Job objectives/goals

C. Standards/expectations of performance

D. Reporting relationships

E. (Delegated) decision-making authority (and applicable policy/procedural/other guidelines or constraints)

- authority to make which technical/ functional/professional decisions personally
- authority to make which technical/ functional/professional decisions in participation with others
- authority to make which integrative decisions personally
- authority to make which integrative decisions in participation with others

F. Outline of specific tasks (in order to identify "G" below)

G. Job specifications/qualifications (knowledge, skill and other requirements)

These are also discussed in the booklet on Staffing.

Phase V: Implement organizing (and delegating) plans

Other Organizational Tools

In addition to job descriptions, these are major tools that help establish and maintain order among jobs and people. *Organization charts*, such as those in **Figure 1**, illustrate the framework of vertical and horizontal relationships for integrating jobs and the people performing them. An *organization manual* lays out the organization's policies, procedures, rules, and other matters of interest to personnel.

Note: To add a sample template for writing job descriptions to this booklet, print out and attach this folder's Excel spreadsheet file entitled . . .

"Individual Job Description – sample Template.xls"