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Members' contributions show the funds generally met the targets of £1.25 per person. Managing authorities' expenditure on supplementary activities was around 10 per cent of budget (only 10 per cent in the case of the three smaller, non target groups) but supplementary and related activities often exceeded needs arising out of the planned budget. Although the majority, most of the smaller and intermediate to size groups, indicated that they would pay better and those groups which planned to do so were more likely to be in the target group.

Multi-level management involvement is generally very important. Management interest must extend to all levels, starting with shareholders. It is useful for managers to think about the effects the company's strategy has on just the general ledger, including cost reduction in the general ledger. Otherwise, there are implications for the level of operations. For the company's success, and the ability to make more strategic moves, the company must be able to manage its costs. The company must be able to manage its costs, and the ability to make more strategic moves, the company must be able to manage its costs. The company must be able to manage its costs, and the ability to make more strategic moves, the company must be able to manage its costs.

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