



Receiver General Manual

Chapter 5

Government Banking System (GBS) and Departments

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**Receiver General Manual (RGM) – Chapter 5
Version Tracking Summary Table**

Please note: Each time a chapter is revised and re-issued, a revision number is assigned and included in the table below. As a result, the previous version is cancelled and replaced by the latest revision. Also presented in the table is a summary of the significant changes that relate to each revision. Vertical barring in the left-hand margin is used to identify changes in the latest version of a chapter only.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 1	2004-08-27	The following content changes have been made since the initial version was published: 1) Implementation of the Government Banking System.
Chapter 5 (initial version)	2000-04-14	First version posted.

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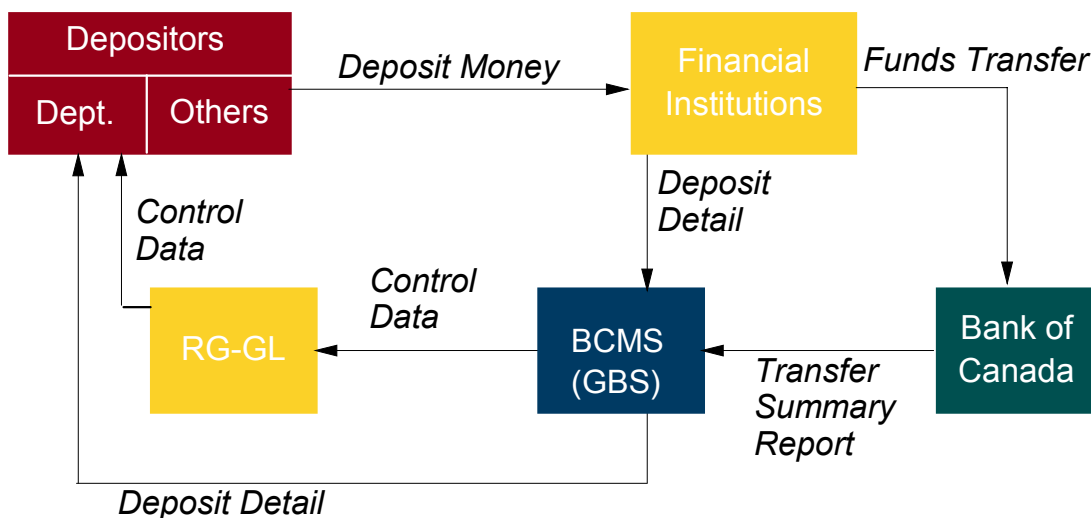
5.1 INTRODUCTION

The procedures described in this chapter apply to deposits in Canadian funds made by or on behalf of departments to the credit of the Receiver General.

All public money collected or received by federal government departments must be deposited in accounts established by the Receiver General for that purpose at financial institutions. The Government Banking System (GBS) provides departments with information on deposits made by them or on their behalf to the credit of the Receiver General at financial institutions across Canada.

The GBS is managed by the Banking and Cash Management Sector (BCMS) of Public Works and Government Services Canada. While departments receive files from the GBS, they do not have access to the GBS itself.

**DIAGRAM 5-1
THE GBS AND DEPARTMENTS**



5.2 THE GBS AND DEPARTMENTS

Departments make deposits at designated financial institutions and input receipt data into their Departmental Financial Management System (DFMS).

These deposits, together with other money deposited directly for the department by individuals or businesses, are credited to a Receiver General concentrator account by the financial institutions on the day of deposit.

The financial institutions transfer daily the balance in their Receiver General concentrator account to the Bank of Canada for credit to the Receiver General's account. On the following day, deposit details are transmitted by the financial institutions to the GBS.

The deposit details, received from financial institutions, are reconciled by BCMS to a summary file received from the Bank of Canada. For every day that a deposit is reported by a financial institution, information is made available electronically to departments from the GBS. At the same time, the GBS also sends deposit control data to the Receiver General-General Ledger (RG-GL), which generates and posts the appropriate general ledger accounting entries. There is normally a delay of two (2) or three (3) working days between the date of deposit and release of deposit detail files to departments and the control data to the RG-GL.

For every day that a deposit is reported, the RG-GL provides departments with a **RG-GL Control Account Balance Report**, a **RG-GL Control Data Report** and a **RG-GL Control Data File**.

The **RG-GL Control Account Balance Report** includes the Central Financial Management System (CFMRS) control account number, the total of the daily transactions and the year-to-date total. A sample report is contained in Chapter 7 of this manual.

The **RG-GL Control Data Report** contains formatted control data at a summary level (i.e., deposit total by department), made available to the RG-GL from the Treasury Systems, one being the GBS. A sample report is contained in Chapter 7 of this manual.

The **RG-GL Control Data File** contains summary control data but not in report format. The layout for this file is available at the following URL:

<http://publiservice.pwgsc.gc.ca/cars-sccr/casd/rggl/documents-e.html>.

Departments must reconcile the deposit details received from the GBS with the details recorded in their DFMS. They also have to update their DFMS to include deposits, charge-backs and adjustments made on their behalf, of which they might not have been aware until receiving the deposit details from the GBS. In addition, they are responsible for accruing revenue earned but not received at the year end. Throughout the fiscal year, departments must promptly report problems with a reconciliation involving GBS data to the GBS contacts for assistance in investigating and correcting the difference.

Departments can retrieve their deposit details from a specific area on the PWGSC mainframe (Direct Access Storage Device (DASD)) where it is stored. They can also choose to receive an e-mail notification when the deposit details are sent to the mainframe (DASD).

For more detail on the deposit detail record, refer to the application program interface (API) Deposit Details Record Layout at the following URL:

<http://publiservice.pwgsc.gc.ca/cars-sccr/casd/csd/documents-e.html>.

5.3 THE GBS AND MONTH END

At month end, departments prepare and submit trial balances in government-wide coding to the CFMRS. These trial balances include the control accounts for deposits and must agree with the corresponding amount in the CFMRS as provided by the RG-GL.

Last working day of the calendar month:

This is the last day of the month when deposits can be made by government departments at financial institutions and credited to the current month. The financial institutions transfer the balance of the Receiver General concentrator account to the Bank of Canada.

First working day of the new calendar month:

The financial institutions send a file of detailed concentrator account transactions to the GBS for the last working day of the previous month. The Bank of Canada also sends a file to the GBS containing a summary of the deposits made by financial institutions.

Second working day of the new calendar month:

The deposit details received from financial institutions are reconciled to the summary information received from the Bank of Canada for the last working day of the previous month. Control data for the last working day of the previous month is sent to the RG-GL. The deposit detail file is made available to departments during the evening of the second working day of the new month. Occasionally, the deposit information is not released to departments and the RG-GL until the third working day.

The RG-GL processes the deposit control data received from the GBS, updates deposit control account balances by department and generates the RG-GL Control Account Balance Report, RG-GL Control Data Report and RG-GL Control Data File, which are then distributed to departments.

Departments should promptly reconcile their deposit control data in their DFMS with the control data balances provided by the RG-GL. From this point forward, the month-end procedure continues on through the trial balance authorization and validation with the CFMRS.

5.4 GBS CONTACTS

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