



Receiver General Manual

Chapter 8

Central Financial Management Reporting System (CFMRS) and Departments

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Receiver General Manual (RGM) – Chapter 8 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 canceled 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. 5	2004-04-08	<p>This chapter has been revised to reflect the web-enablement of the CFMRS application.</p> <p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) All references to SSO or the BSafe key have been replaced by Common Entry and Entrust PKI Key. 2) FTP has been replaced by SCT (Secure File Transfer). 3) FIS Mailbox has been replaced by Central Systems Mailbox. 4) SSO, FIS Mailbox and TTB screens have been replaced by their web version.
Revision No. 4	2003-03-31	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) All references to Entrust and ViaSafe have been removed from the chapter. Too many to list individually. 2) In section 8.1.2, the text on Reconciliation and Trial Balance Confirmation has been rewritten. 3) A new section 8.3.3, titled “To transfer a Trial Balance for Periods 1-11”, has been added to the chapter. 4) A new section 8.3.4, titled “To transfer a Trial Balance for Period 12 extended”, has been added to the chapter. 5) In section 8.6, the CFMRS contact name has been changed from Patricia Laviolette to Thierry Bégay.
Revision No. 3	2001-12-12	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) In section 8.1, a change was made to reflect that data is now held in the Operational Database for ten fiscal years as opposed to three fiscal years. As well, the piece on Informational Database mentions that the Minister of Finance must authorize the transfer of data from the Informational to Operational database. 2) In subsection 8.1.2, under trial balance certification, the new certification screen that must be formally certified by a Senior Departmental Financial Officer is mentioned. 3) In subsection 8.1.2, the new method of digitally signing the trial balance with Entrust is explained in detail. In subsection 8.1.3, the requirements to use an Entrust key are outlined. 4) In subsection 8.2.1, the section on Receiver General Directives (RGDs) has been updated with a URL address that users can access for more information. 5) In subsection 8.3.2, a screen print of the certification of the trial balance is given. The file transfer method of Viasafe is mentioned. 6) In subsection 8.4.3, the situations where warning messages rather than error messages are given out are outlined. Examples of validation error reports are given. The purpose of the new report, Departmental Exception report, is explained. 7) In section 8.5, the new sorting functionality of the mailbox is mentioned.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 2	2001-08-30	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) In section 8.1, wording of the second paragraph has been modified and clarification has been made under the bullet “Informational Database”. 2) In subsection 8.1.2, clarifications have been made under “Trial Balance Transmission”, “Trial Balance Amendment” and “Departmental Year-end Processing”. 3) In section 8.2, more descriptive information has been provided concerning the hierarchy of the Financial Reporting Account with an example. More information has been provided concerning the treatment of control accounts. 4) In subsection 8.2.1, the sample trial balance has been updated. 5) In subsection 8.2.1, the detail records description has been expanded to provide more information about typical coding for opening balance trial balance detail records and closing balance amounts. 6) Section 8.3 has been enhanced to better describe the schedule of trial balance transmissions. A print of the transmit trial balance screen has been added. 7) In section 8.4.3, samples of a validation report and a validation error report have been provided for further clarification.
Revision No. 1	2001-01-12	<p>The following content changes have been made since the initial version was published:</p> <ol style="list-style-type: none"> 1) Section 8.1 describes the departmental feed functionality. 2) In subsection 8.1.2, last bullet, additional information has been provided to describe the departmental year-end procedures. 3) In subsection 8.1.3, a screen print of Single Sign-on has been added for greater clarity. 4) Section 8.2 has been added to describe the structure and contents of the government-wide coding format. 5) For greater clarification, a description of the “transmit trial balance” process has been added in subsection 8.3.2. Section 8.4 highlights the transfer process. 6) Subsection 8.4.2 has been expanded to advise the user that validation error reports will be sent should the trial balance not pass the pre-load validation edits. 7) In subsection 8.4.3, the current tolerance amount of a difference between FIS control accounts and corresponding RG-GL or PS-GL amounts is \$0.05.
Chapter 8 (initial)	2000-01-28	Initial version posted.

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8.1 INTRODUCTION

The Central Financial Management Reporting System (CFMRS) is the system used by the Government of Canada to maintain the accounts of Canada. CFMRS compiles a general ledger from the certified (authorized) trial balances submitted by government departments and agencies each month. These monthly departmental trial balances contain the account opening and account closing balances for each unique combination of government-wide coding (GWC), including control accounts. Each trial balance must be prepared using a standard input record layout. This input record layout is based on the government-wide coding necessary to maintain the accounts of Canada.

In maintaining the accounts of Canada, the CFMRS performs several key functions:

- Validates the departmental Payroll Systems (PS) and Receiver General (RG) account opening and account closing balances that are submitted at the end of each month;
- Verifies the account balances of the control accounts to ensure that all payments made, moneys received, payroll costs incurred and Interdepartmental Settlements (IS) processed by departments, are accounted for in the books of Canada; and,
- Provides information to Central Agencies through an ad hoc reporting function.

CFMRS functionality encompasses five main areas:

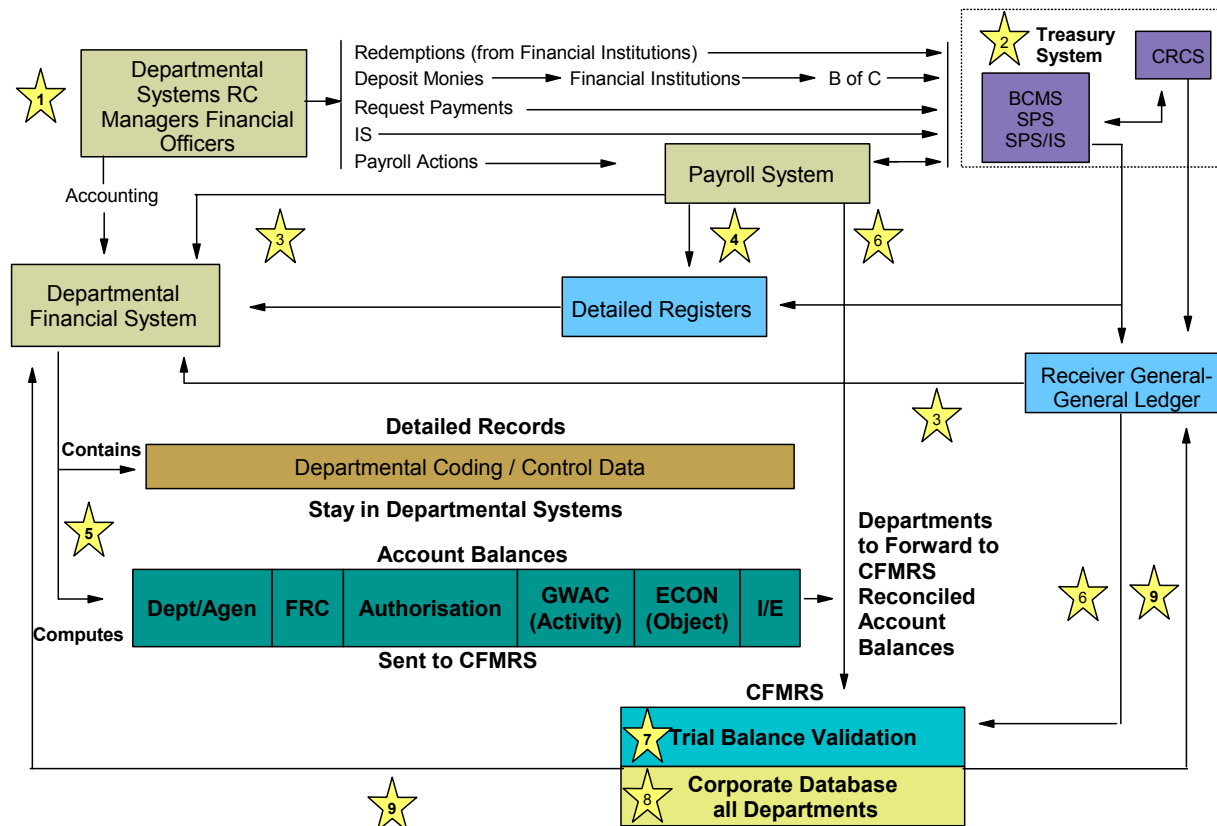
- **Departmental Tools** – provision of the software required for users to transmit trial balances to the CFMRS and for users to access processing reports generated by the CFMRS. This chapter will provide an extensive review of this function.
- **Departmental Feeds** – provision of software that manages the input (trial balances) from departments including the Receiver General-General Ledger (RG-GL) and the Payroll System (PS). This functionality includes the validation of the data in the trial balances and the final posting of the accounting transactions to the general ledger. This function is used by CFMRS operational personnel at Public Works and Government Services Canada (PWGSC).
- **Accounting** – management of the general ledger including maintenance of a complete audit trail for every amount recorded in the CFMRS general ledger. It also includes any opening balance adjustments (OBA) and post-closing entries (PCE) made by the Receiver General (RG) to the General Ledger (GL).
- **Access and Reporting** – this function is used by RG personnel for reviewing and analyzing the information maintained in the CFMRS.
- **System Management** – provides for the maintenance and control of CFMRS, including the chart of accounts structure and code values, security and general system options. This function is used by CFMRS operational personnel at PWGSC.

The CFMRS maintains two databases:

- The **Operational Database** contains all data from the original departmental trial balances including those in process, in error needing correction or complete (and posted to the GL). It also contains all corrective journal vouchers and all adjusting accounting journal entries (OBAs and PCEs) made by the Receiver General. This data is currently held in the Operational Database for ten fiscal years. The majority of standard inquiries use the data from this database.
- The **Informational Database** – when the original data in the Operational Database is processed, posting is complete, and in the case of the final operational/informational database copy, the Minister of Finance has so authorized, the data will be transferred to the Informational Database. The transferred data is held in the Informational Database for ten (10) fiscal years. Authorized corporate ad hoc users, CFMRS and RG personnel, can run the majority of end-user reports from this database for analysis and reporting purposes. This database is also used for reporting by authorized Central Agency users.

8.1.1 CFMRS and the Account Balance Concept

The account balance concept presents an overview of the key elements of the Financial Information Strategy (FIS). The account balance concept applies to PWGSC, the Treasury Systems, the RG-GL, the Payroll System-General Ledger (PS-GL) and CFMRS.



The account balance concept operates as follows:

1. All departments initiate transactions such as payments, deposits, ISs and payroll actions. The information is forwarded to the PWGSC's Treasury Systems.
2. PWGSC's Treasury Systems process the transactions received and provide an acknowledgment to the Departmental Financial Management System (DFMS). Control data is provided to the RG-GL. The RG-GL maintains control accounts for each department.
3. On a daily basis, the RG-GL provides a listing of the control account balances to the respective departments. Departments reconcile their DFMS control account balances to the applicable control account balances supplied by the RG-GL System.

On a daily basis, the PS-GL provides a listing of the control account balances to the respective departments. Departments reconcile their DFMS control account balances to the applicable control account balances supplied by the PS-GL.

4. On a pay run basis, the Payroll System provides detailed expenditure data to each department.
5. On a monthly basis, departments submit their certified trial balances to the CFMRS.
6. The RG-GL and the PS-GL also send their trial balances to the CFMRS on a monthly basis. These trial balances include the control account balances for all departments.
7. CFMRS validates the trial balances from the RG-GL, the PS-GL and departments.
8. Only departments whose accounts successfully pass the validation process will have their data posted into the CFMRS General Ledger. In some exceptional cases, a departmental trial balance with minor validation errors will be force posted.
9. A report is sent to departments by the CFMRS to advise them of the processing results after the validation process. If there are validation errors, departments must initiate corrective action and resubmit a corrected, reconciled and complete new trial balance. Departments may be required to enter journal vouchers into their DFMS to adjust control accounts and submit a new trial balance. The RG requires that departmental control accounts reconcile to the RG-GL and PS-GL control accounts. After all trial balances are processed and all corrections and adjusting entries have been made in CFMRS, the consolidated financial statements for the Government of Canada are prepared.

For more information on the account balance concept, please refer to Chapter 3 of this manual entitled "Overview of the FIS Set of Applications", which can be found on the RG Publiservice Web site at the following URL: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>, and to the Central Accounting and Reporting Sector (CARS) Publiservice Web site located at the following URL: <http://publiservice.pwgsc.gc.ca/cars-sccr/casd/cfmrs/documents-e.html>.

8.1.2 Departments and the CFMRS

Departments have the following responsibilities for interfacing with the CFMRS:

- **Reconciliation and Trial Balance Certification:** Departments and agencies are responsible for the accurate and timely recording of all transactions in their DFMS. Senior Financial Officers (SFOs) are responsible for the maintenance of effective internal control, including an adequate level of oversight by the internal audit function. To strengthen this responsibility, we would request that Senior Full-time Financial Officer (SFFO) ensures that the CFMRS trial balances are reviewed, explicitly approved and transmitted to the Receiver General by a Senior Financial Officer in the department, who has the authority to transmit the departmental trial balance as recognized in the Department's Delegation of Financial Authorities Chart. This delegation is communicated to the Receiver General by using the CFMRS User Registration form which can be found on the CARS Publiservice Web site at the following URL: <http://publiservice.pwgsc.gc.ca/cars-sccr/casd/cfmrs/forms-e.html>. The CFMRS User Registration form must be signed by the SFFO.

The review of the CFMRS trial balance should ensure that the trial balance is in balance, that departmental control account balances match those of the corresponding RG-GL and PS-GL control accounts, that the accruals are booked monthly, that opening balances are properly aligned with the previous fiscal year's closing balances, and that all other account balances are reasonable.

- **Trial Balance Transmission:** On a monthly basis, departments must submit their certified trial balances to CFMRS so that they are received at PWGSC by 4:00 p.m. Eastern Time on the **fifth (5th)** working day of the following calendar month. The trial balance must be provided in the standard input record layout format, using government-wide coding. For details of this input record layout, please refer to the CARS Publiservice Web site located at the following URL: <http://publiservice.pwgsc.gc.ca/cars-sccr/casd/cfmrs/documents-e.html>.
Note: At present, a trial balance cannot exceed 9,999 lines.
- **Trial Balance Amendment:** If any of the data contained in the departmental trial balance fails the fatal edits in CFMRS, the entire trial balance will be rejected. The department will be required to make the necessary changes in its DFMS and resubmit an amended trial balance to the CFMRS as soon as possible, but no later than 4:00 p.m. Eastern Time on the **seventh (7th)** working day of the next calendar month. It is advisable that departments contact PWGSC before transmitting another trial balance. Trial Balance amendments and resubmissions are applicable to periods 1 through 12 only and do not apply to the extended accounting periods.

- **Departmental Year-end Processing:** At year-end, departments will close their books by closing the revenue accounts, expenditure accounts, and properly reconciled control accounts to the equity account. For all asset and liability accounts, the closing balance in old year must equal the opening balance of the new year. After completing all adjusting entries, departments must submit their final trial balances. If any corrections are required to the departmental trial balances, the departments have additional time to correct and resubmit their final trial balances to the CFMRS. Also, where appropriate, supplementary year-end adjustments required by central agencies for purposes of completing the *Public Accounts of Canada* must be processed by departments as per instructions issued by the RG. Special year-end schedules and instructions are published by the RG as the year-end procedures for departments and agencies.

8.1.3 Prerequisites to access CFMRS

The following requirements must be met before a user can access the CFMRS:

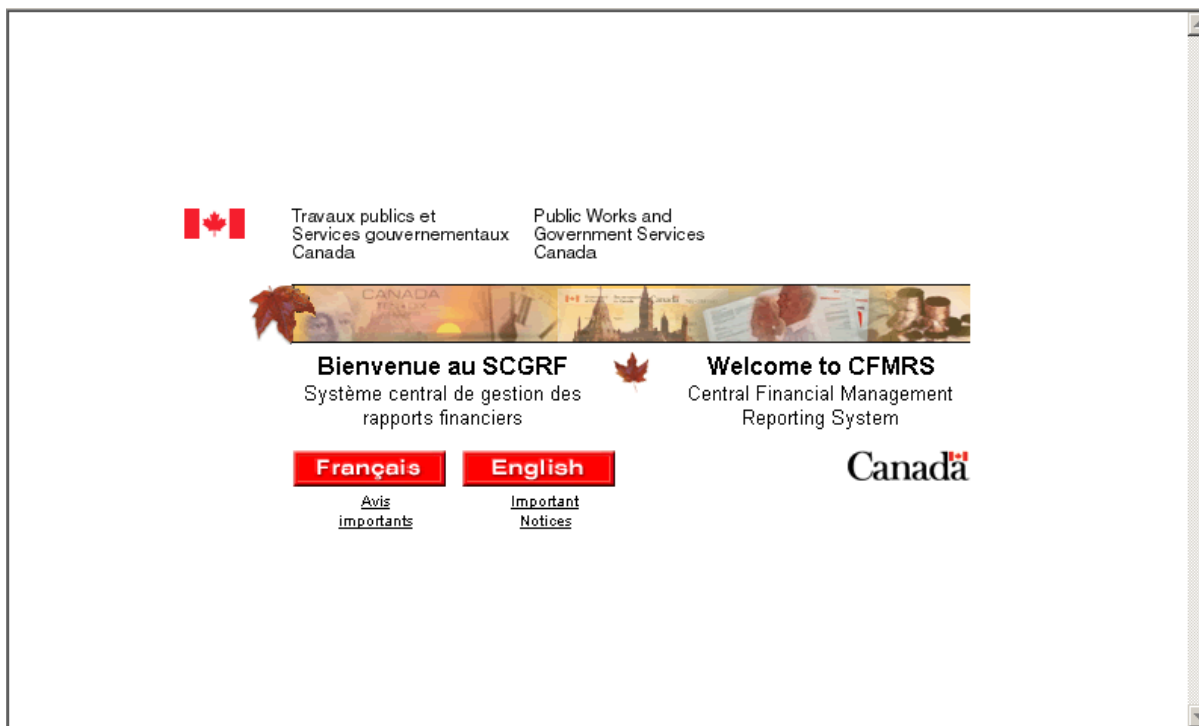
- The CFMRS is a web-enabled application that is accessible to users in other government departments via the Secure Channel Network (SCNet) extranet, using a properly configured browser.
- The user must be an authorized CFMRS user and registered with PWGSC security to access the CFMRS. Users will be assigned a User ID, password and access profile by the CFMRS Security Access Control Officer (SACO) at PWGSC.
- The user must have a certified Entrust Entelligence Key to transmit a trial balance.

Entrust keys can be obtained by users through their departmental Local Registration Authority (LRA).

Refer to the current CFMRS Web Platform Readiness Guide for more details at:

http://ocsprod1.tpsgc.gc.ca/html/mainpage_e.html.

The following screen will appear after the CFMRS application is accessed through the web:



CFMRS Welcome Screen

The welcome screen is the first step in allowing departments to transmit their monthly trial balance and to access reports sent by CFMRS.

8.2 GOVERNMENT-WIDE CODING (GWC) FORMAT

The role of CFMRS is to build a General Ledger (GL) for the Government of Canada from trial balances submitted by each government department and agency. Departments and agencies must develop a process to map the detailed departmental coding to the government-wide coding for data transmission. The table below describes the government-wide coding format with an explanation for each field:

Government-Wide Coding Format:

Dept./ Agency	Financial Reporting Account	Authority	Activity (GWAC)	Object (ECON)	Int./Ext.
3 alphanumeric digits	5 alphanumeric characters	4 alphanumeric characters	5 alphanumeric digits	4 alphanumeric digits	1 character
DDD	FFFFF	AAAA	PPPPP	0000	I or E

22 characters

Department/Agency – A 3 digit code that identifies the Department/Agency number as reported in the Estimates and the Operational Planning Framework. It also indicates which Department/Agency is accountable for the account.

Financial Reporting Account (FRA) – A 5 character code that identifies the GL account class codes for Asset [1], Liability [2], Equity/Deficit [3], Revenue [4], Expense [5] and Control [6] accounts for the Government of Canada. This FRA is used to maintain the government-wide GL. As shown in the table below, the format is a hierarchy by nature, where the five character code represents the most detailed level of coding. The single digit level represents the aggregate of detail lines for a specific type of general ledger account. As shown in the example in the center column of the table below: “1” represents the total of all assets, “11” represents the total of all current assets, “111” is the total of cash, “1111” is the total of cash balances and “11111” is the cash deposits in Canadian currency. Each level, other than the most detailed, is a summary or aggregate of the amounts contained in the level below.

First digit of FRA represents	The last four digits represent breakdowns of the GL codes.	
	This format is applicable to Asset, Liability, Equity/Deficit, Revenue and Expense accounts. For example:	
<u>1</u> 1111 = Asset	FRA= 11111	FRA= 11112
<u>2</u> 1111 = Liability	<u>1</u> 1111 = Asset	<u>1</u> 1112 = Asset
<u>3</u> 1111 = Equity/Deficit	<u>1</u> 1111 = Current asset	<u>1</u> 1112 = Current asset
<u>4</u> 1111 = Revenue	<u>1</u> 1111 = Cash	<u>1</u> 1112 = Cash
<u>5</u> 1111 = Expenses	<u>1</u> 1111 = Cash balance	<u>1</u> 1112 = Cash balance
<u>6</u> 1111 = Control account	<u>1</u> 1111 = Cash deposit in Canadian currency	<u>1</u> 1112 = Cash deposit in Dept’l Bank Accounts

The following example is shown to illustrate the hierarchy of the FRA codes.

In Ex	Finrpt Inff	English Description	Description Française	Closing Balance/Solde de clôture DR CR	
E	11121	Cash in Transit & in Hands of Collectors Total Cash in transit	Fonds en transit et détenus par les percepteurs Total des fonds en transit	100.00 100.00	0.00 0.00
E	11122	Moneys received after year end Total Moneys received after year end	Sommes reçues après la fin de l'exercice Total des sommes reçues après la fin de l'exercice	200.00 200.00	0.00 0.00
E	1112	Outstanding Deposits (Cash in Transit) Total Outstanding Deposits	Dépôts en circulation (fonds en transit) Total des dépôts en circulation	300.00 300.00	0.00 0.00
E	111	Cash Total Cash	Encaisse Total de l'encaisse	300.00 300.00	0.00 0.00
E	11	Current Assets Total Current Assets	Actif à court terme Total de l'actif à court terme	300.00 300.00	0.00 0.00
E	1	Assets Total Assets	Actif Total de l'actif	300.00 300.00	0.00 0.00

In the case of control accounts, the structure of the coding is as follows:

Control Account	Auth. Activity Object I/E*	Examples:
61xxx = Payment Control account (SPS)	0000 00000 0000 E	001 61001 0000 00000 0000 E
62xxx = Deposit Control account - BCMS (BFS)	0000 00000 0000 E	001 62001 0000 00000 0000 E
63xxx = Payroll Control account (PS)	0000 00000 0000 E	001 63001 0000 00000 0000 E
64xxx = Interdept'l Settlement Debit Control account (SPS/IS)	0000 00000 9yyy I	001 64001 0000 00000 9002 I
65xxx = Interdept'l Settlement Credit Control account (SPS/IS)	0000 00000 9yyy I	001 65001 0000 00000 9002 I
66xxx = Payment Control account - \$US (SPS)	0000 00000 0000 E	001 66001 0000 00000 0000 E
67xxx = Payment Control account - Other foreign currencies (SPS)	0000 00000 0000 E	001 67001 0000 00000 0000 E
68xxx = Payment Control account - DBA redemption (BCMS - BFS)	0000 00000 0000 E	001 68001 0000 00000 0000 E
69xxx = Foreign Deposit Control account	0000 00000 0000 E	001 69001 0000 00000 0000 E
6Axxx = Control accounts - Non-SPS	0000 00000 0000 E	001 6A001 0000 00000 0000 E
6Bxxx = Non-Treasury Control account - Finance	0000 00000 0000 E	001 6B001 0000 00000 0000 E
6Cxxx = Emp. Insurance Paper Warrants Control account	0000 00000 0000 E	001 6C001 0000 00000 0000 E

Where “xxx” = Department/Agency number, and “yyy” = partnering department/agency number for interdepartmental settlements.

* Note that authority and activity fields are always ‘zero’ filled for control accounts. The object is always zero filled except when the transaction is an IS, in which case the object begins with 9 and the remaining three digits are the number of the partnering department/agency.

Authority – A 4 character code that defines the legal basis of a financial transaction (i.e. appropriation or non budgetary) for each department and agency. This authority classification is structured to address multiple reporting requirements from a cost and cash management perspective. This code originated as part of the Expenditures Vote (EXPV).

Activity (Government-Wide Activity Code (GWAC)) – A 5 digit code used to account for the use of resources to promote overall government program objectives. It deals with policy sectors, programs and activities of the Government of Canada. This code must be a valid code for expenditures and revenues, and ‘zero’ filled for any other type of account.

Object (ECON) – A 4 digit code that identifies the types of resources acquired or disbursed through transactions with third party or other government departments (for example, the types of goods and services acquired or the transfer of payments made for expenditures). In the case of interdepartmental transactions, the object code for the Interdepartmental Settlement Control accounts (64xxx and 65xxx) contains a “9” in the first position followed by the 3 digit code of the partnering department number.

Internal/External(I/E) – A 1 character code that differentiates transactions that are internal to government from those external entities. It is used to prepare the consolidated financial statements for the Government of Canada, as all internally classified transactions are eliminated when statements are produced.

- Use “I” for all transactions processed through the Standard Payment System/ Interdepartmental Settlement (SPS/IS) system;
- Use “E” for all transactions processed through the Banking and Cash Management System (BCMS), the Standard Payment System (SPS) and the Pay Systems (PS); and,
- Journal Vouchers will be either “I” or “E”, depending on the nature of the original transaction.

8.2.1 Sample of a Trial Balance

At month-end, each department, from their DFMS, creates a summarized data file that represents their departmental trial balance, containing government-wide coding, opening account balances and closing account balances (including control account balances), using the CFMRS standard input record layout.

An example of the standard input record layout format is provided below. For additional details on the record layout, please refer to the CARS Publiservice Web site located at the following URL: <http://publiservice.pwpsc.gc.ca/cars-sccr/casd/cfmrs/documents-e.html>.

```

A) 10125022000/2001.....
B) 301251115200000000000000E000000001000000DR000000001000000DR
   301251612100000000000000E000000007670000DR000000007670000DR
   3012516121B110213011225E000000000000000DR000000001330000DR
   3012516133B110213010682E000000000000000DR000000002500000DR
   3012521111R300000006299E000000000000000DR000000002550000CR
   301253312500000000000000E000000008670000CR000000008670000CR
   3012551312B110213011172E000000000000000DR000000002360000DR
   301256112500000000000000E000000000000000DR000000003640000CR
C) 9000008000000000867000000000014860000.....

```

The trial balance is composed of three key parts (refer to the format shown above):

- A) A **header record**, containing the record type, the department number, the accounting period and the fiscal year.

For example, the record **10125022000/2001.....** shown above is comprised of:

10	Header Record Type Code (always 10)
125	Department Number
02	Accounting Period (01 = April, 02 = May, etc.)
2000/2001	Fiscal Year
.....	Filler (42 characters) required. If spaces are used as fillers, a non-blank ASCII value must be added in position 58 to ensure that compression does not occur during the transmit trial balance process.

- B) **Detail records**, containing the record type, the government-wide coding (22 characters long), the opening balance amount (15 characters long), the credit/debit indicator, the closing balance amount (15 characters long) and the credit/debit indicator.

Typical coding can be divided into two categories:

Category 1: Detail records or lines containing opening balances represent the previous fiscal year's closing balance amounts carried forward to the current fiscal year:

- 1) **Opening balance** trial balance detail records have the characteristics described below:
 - Opening balance amounts (that are not \$0.00, or are \$0.00 as the result of adjustments) will appear only in asset, liability, and equity accounts, never in revenue, expense, or control accounts.

- The opening account balance amount is the opening balance for the **current fiscal year**.
- Within the current fiscal year, both the opening and closing balance amounts must not change, other than as a result of prior fiscal year adjustments. Therefore, the closing balance amount will remain equal to the opening balance amount throughout the year. Exceptions would only occur if current year transactions were inadvertently and incorrectly coded to the opening balance coding. Such entries would require correction.
- Adjustments made to prior fiscal year closing balances must be reflected in the current fiscal year opening and closing balances. Thus, opening account balances must be aligned to the closing account balances in the corresponding period of the previous fiscal year. Adjustments to prior year balances made during the year end processing will be brought forward to the corresponding records of the next available current year period. For example, closing balances reported in P12 will align with opening balances in Period 1 of the next fiscal year. (NOTE: The amounts may not exactly match, since it is possible that there may be additional prior year accounting adjustments made until the following current year trial balance is produced. Any such intervening prior year adjustment transactions would result in there being a difference.) Closing balances reported in P12, extended 1, will be reflected in Period 2 of the next fiscal year and so on, until the year end processing is completed. For more information, please refer to Chapter 14 (Year End Timetable and Procedures) of this manual, which can be found on the RG Publiservice Web site at the following URL:
<http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.)
- In “Category 1”, current year activities must not be reflected.

2) **Opening balance** detail record coding includes:

- The use of non-zero valid coding for the Department/Agency Code and Financial Reporting Account.
- The use of zero values for all other coding elements: Authority, Activity and Object Codes.
- The Internal/External Indicator that must always be “E”.

An example of an account with an opening balance amount is the first detail record **301251115900000000000000E000000001000000DR000000001000000DR** which is comprised of:

30	Detail Record Type Code (always 30)
125	Department Number, 125
11159	Financial Reporting Account, “Other Cash Accounts”
0000	Authority Code, zero filled
00000	Activity Code (GWAC), zero filled
0000	Object Code (ECON), zero filled
E	Internal/External Code, “External”
000000001000000	Account Opening Balance Amount is \$10,000.00 for the fiscal year
DR	Debit “DR” (or Credit “CR”) Code
000000001000000	Account Closing Balance Amount is \$10,000.00 for the fiscal year
DR	Debit “DR” (or Credit “CR”) Code

Category 2: Detail records or lines containing closing balance amounts which represent current fiscal year activities.

- 1) **Current fiscal year** detail records have the characteristics below. These records represent accounts containing current year activity:
 - Closing balance amounts represent the year to date total cumulative amounts as at the end of the current accounting period. The closing balance amounts can be equal to or greater than zero.
 - The opening balance in these accounts is always zero.
 - 2) **Closing balance** detail record coding includes:
 - In general, non-zero valid coding for the Department/Agency Code, Financial Reporting Account, Authority, Activity, Object and Internal/External Code, except as noted below.
 - Specific requirements for control account coding as described in the Control Account Table shown in section 8.2.
- Coding requirements which are further described in Chapter 13 (Government-Wide Coding Requirements for Departmental Trial Balances) of this manual, available on the RG Publiservice Web site at the following URL:
<http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

An example of an account with a closing balance amount is the fifth detail record **3012521111R300000006299E0000000000000DR00000002550000CR** which is comprised of:

30	Detail Record Type Code (always 30)
125	Department Number, 125
21111	Financial Reporting Account, “Accounts Payable On Going”
R300	Authority Code, “Other assets and liabilities”
00000	Activity Code (GWAC), ‘zero’ filled for asset/liability account
6299	Object Code (ECON), “Net increase or decrease in other liability”
E	Internal/External Code, “External”
0000000000000000	Account Opening Balance Amount, \$0.00
DR	Debit “DR” (or Credit “CR”) Code
000000002550000	Account Closing Balance Amount \$25,500.00, cumulative year to date total
CR	Credit “CR” (or Debit “DR”) Code

C) A **trailer record**, containing record type, the number of lines contained in the Detail Record (total line count), the total of all opening debit amounts contained in the Detail Record and the total of all closing debit amounts contained in the Detail Record and filler.

For example, the record **900000800000000867000000000014860000.....** shown above is comprised of:

90	Trailer Record Type Code (always 90)
00008	Total Line Count (number of detail records)
000000008670000	Total of all Opening Debit Amounts on Detail Record is \$86,700.00 for the fiscal year
000000014860000	Total of all Closing Debit Amounts on Detail Record is \$148,600.00 for the fiscal year
.....	Filler (21 characters) required. If spaces are used as fillers, a non-blank ASCII value must be entered in position 58 to ensure that compression does not occur during the transmit trial balance processing

For more information on the trial balance file layout specifications, please refer to the CARS Publiservice Web site located at the following URL:

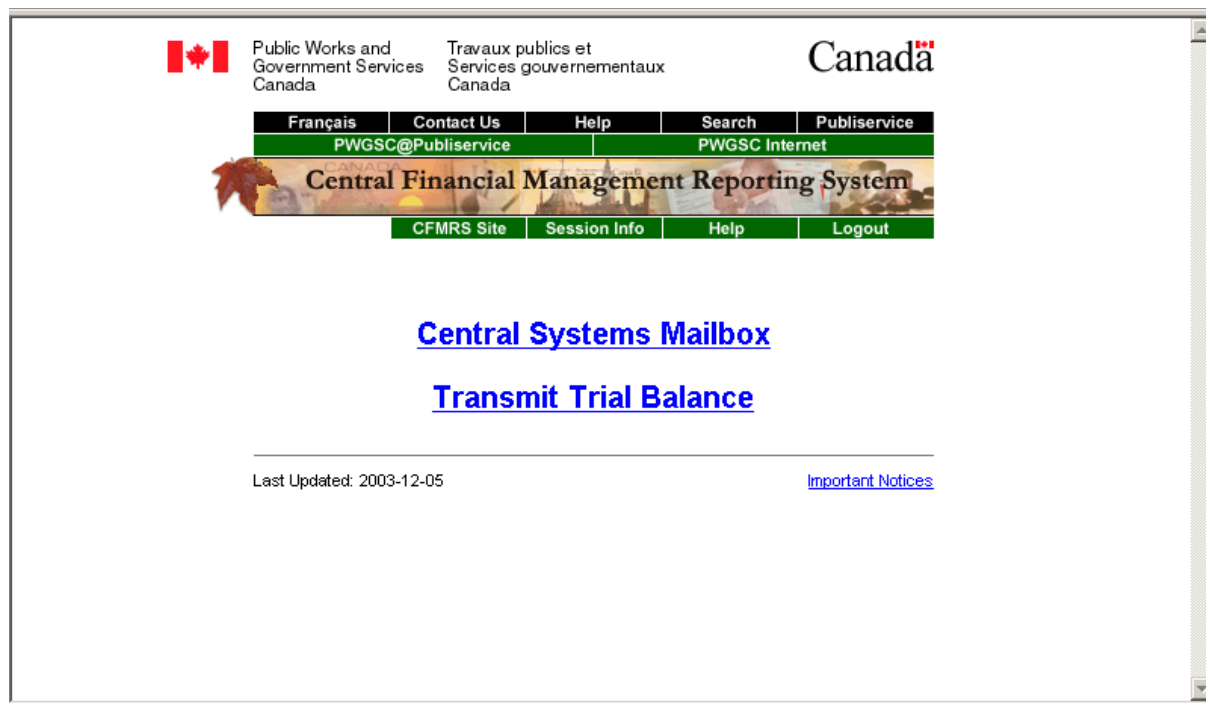
<http://publiservice.pwgsc.gc.ca/cars-sccr/casd/cfmrs/documents-e.html>.

8.3 TRANSMIT TRIAL BALANCE TO CFMRS

On the **fifth (5th)** working day of each month by 16:00 EST, CFMRS must receive departmental trial balances. Transmissions of the trial balance as early as the first working day of the following month is acceptable and preferable. As soon as the reconciliation with the final month end amounts of the Receiver General and Pay Systems control accounts is complete, the trial balance can be submitted. If corrections requiring a new submission are necessary, the revised trial balance must be submitted and received by 16:00 EST on the **seventh (7th)** working day, but it can and should be submitted as soon as possible. Departments must contact PWGSC prior to sending another trial balance. The Transmit Trial Balance function is accessed from the CFMRS Main menu page. The trial balance must be authorized and sent by the Head of Accounting or equivalent. It is recommended that each department assign two departmental back-ups for this function.

If the trial balance cannot be prepared accurately by the DFMS and sent according to the CFMRS processing schedule, the Senior Full-time Financial Officer (SFFO) can decide to have the departmental trial balance manually edited in order to make the appropriate corrections. In such cases, it would be the responsibility of the SFFO to ensure that an audit trail identifying all the manual edit changes is prepared and maintained for audit purposes.

The user sends a trial balance to the PWGSC mainframe by clicking on the Transmit Trial Balance Link on the Main menu page.



CFMRS Main Menu Page

Once the trial balance is opened , the following screen will appear:

The screenshot shows the 'Transmit Trial Balance' screen. At the top, there is a header with the Canadian flag, the text 'Public Works and Government Services Canada' and 'Travaux publics et Services gouvernementaux Canada', and the 'Canada' logo. Below this is a navigation bar with 'Français', 'Contact Us', 'Help', and 'Search'. The main title 'Transmit Trial Balance' is prominently displayed. On the left side, there are buttons for 'Transmit', 'Transmit Options', 'View Report', 'Print Report', and 'Close'. The main content area contains a table with the following data:

No	FCB Code	Opening Balance	Closing Balance
1	07932079R199983908022E	\$0.00 DR	\$13,700.00 CR
2	07911111R300983905299E	\$0.00 DR	\$40,700.00 DR
3	079610790000000000000E	\$0.00 DR	\$25,200.00 CR
4	079630020000000000000E	\$0.00 DR	\$6,300.00 CR
5	079630420000000000000E	\$0.00 DR	\$500.00 DR
6	079630210000000000000E	\$0.00 DR	\$0.00 CR
7	079630350000000000000E	\$0.00 DR	\$500.00 CR
8	079630580000000000000E	\$0.00 DR	\$3,700.00 DR
9	079630790000000000000E	\$0.00 DR	\$250.00 DR
10	079630870000000000000E	\$0.00 DR	\$550.00 CR
11	079631270000000000000E	\$0.00 DR	\$1,100.00 DR

Below the table, it states 'Total Detail Records: 11' and 'Detail Records in Error: 0'. At the bottom, it says 'Last Updated: 2003-12-05' and provides a link for 'Important Notices'.

Transmit Trial Balance Screen

Once the trial balance is opened, CFMRS will perform the following validations at the PC Workstation level:

- Verify that the file selected is in the correct format; and,
- Verify the calculated totals for trailer and detail records.

Refer to sections 8.3.1 and 8.3.2 for more information concerning the CFMRS edits. After the workstation validation edit requirements are met, the user can:

- Transmit a trial balance;
- Print a trial balance; and,
- View trial balance error(s).

8.3.1 PC Workstation Validation Edits

Edits are performed on the user's workstation before the file is sent to CFMRS to:

- Ensure that header, detail and trailer records are present;
- Ensure that there is only one header and one trailer record in the file;
- Ensure that all records are 58 characters in length; and,
- Ensure that the data layout is in accordance with the required format (i.e. header record first and trailer record last, etc.)

Header specific edits

- The header line must start with the record type "10";
- The department number must be valid and three digits in length;
- The Fiscal Period cannot be greater than 20 (departmental input will use the values 01 through 12) and two digits in length; and,
- The Fiscal Year must be valid (ex. 2003/2004).

Detail Record edits

- The detail record lines must start with the record type "30";
- The government-wide coding must not contain blanks;
- Amounts must be numeric; and,
- CR / DR code must be "CR" or "DR".

Trailer specific edits

- The trailer line must start with the record type "90";
- The line count must equal the number of detail records contained in the file;
- The opening balance DR amount must equal the total opening balance DR amounts from the detail records; and,
- The closing balance DR amount must equal the total account closing DR amounts from the detail records.

If there are header record errors, a message will be displayed indicating the error. If there are errors in the trial balance, the line(s) with the error(s) will be indicated. The transmit action will be disabled, if errors exist.

For more information, please refer to the CARS Publiservice Web site located at the following URL : <http://publiservice.pwgsc.gc.ca/cars-sccr/casd/cfmrs/cfmrs-e.html>

8.3.2 Trial Balance Edit Reports

After the trial balance file is opened with the Transmit Trial Balance Software, one of three reports will be generated:

- **Detail Report:** This report displays the complete trial balance in a formatted printout. No error information is shown.
- **Detail Error Report:** This report shows the complete trial balance with error information.
- **Trailer Error Report:** This report shows any discrepancies between the counts on the trailer record of the trial balance and the calculated counts from the detail lines.

8.3.3 Transferring a Trial Balance File

8.3.3.1 Transmit Options

The Transmit Options must be selected before being able to transmit a trial balance. The user's transmit options specify the name and location of the Entrust profile file, the name and location of the Entrust initialization file and the location of the output directory. Please note that after the initial selection of transmit options, these selections will become the default choices and the user will not be required to re-enter them, unless changes are necessary or a new release is issued.

The specified Entrust profile file must satisfy all of the following conditions to be considered valid:

- Must not be blank;
- The file must exist and is located on your Entrust diskette; and,
- The user must load their Entrust diskette in the A drive.

Click on the Browse button located beside the Entrust Profile File to select the file. The file name is normally your name with the .epf extension.

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Canada

Français Contact Us Help Search Publiservice

PWGSC@Publiservice PWGSC Internet

Transmit Trial Balance

CFMRS Site Session Info Help Exit

Transmit Options

Specify your transmit options:

Entrust Profile File: Browse...

Entrust Initialization File: Browse...

Output Directory: Browse...

OK Cancel

Last Updated: 2003-08-29 [Important Notices](#)

Entrust Profile File

The specified Entrust initialization file must satisfy all of the following conditions to be considered valid:

- Must not be blank;
- The file must exist; and,
- The user has read access to this file.

Click on the Browse button located beside the Entrust Initialization File to select the file. The file name is Entrust.ini and may require a user to search their hard drive to locate the file. Users who have Entrust Entelligence installed on their PC can obtain the Entrust.INI from the C:\WINNT directory. Otherwise, if using a PWGSC Certificate Authority (CA), obtain the .ini file from the SAKMS website: <http://pwgsc.gc.ca/secureservices/text/utilities/utilities-e.html>. If using another departmental CA, obtain the .ini file from the CA.

Note: It is recommended that the Entrust.ini file be copied to the user's Entrust diskette. This will allow a user to change workstations, if necessary, to transmit a trial balance since the Entrust Profile and Initialization file are on the A drive.

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Transmit Trial Balance
CFMRS Site Session Info Help Exit

Transmit Options

Specify your transmit options:

Entrust Profile File: Browse...

Entrust Initialization File: Browse...

Output Directory: Browse...

OK Cancel

Last Updated: 2003-08-29 [Important Notices](#)

Entrust Initialization File

The specified Entrust output directory must satisfy all of the following conditions to be considered valid:

- Must not be blank;
- The directory path must exist; and,
- The user has read/write access to this directory.

Click on the Browse button located beside the Output Directory to select the directory for log reports to be sent. The user is free to choose any directory to which they have read/write access.

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Transmit Options

Specify your transmit options:

Entrust Profile File: Browse...

Entrust Initialization File: Browse...

Output Directory: Browse...

OK Cancel

Last Updated: 2003-08-29 [Important Notices](#)

Entrust Output Directory

8.3.3.2 Transmit

To transmit a trial balance, open a valid trial balance and click on the transmit button in the side menu.

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Canada

Français Contact Us Help Search Publiservice
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Transmit Trial Balance

CFMRS Site Session Info Help Exit

Dept: 127
 Fiscal Year: 2001/2002
 Period: 14

Transmit
 Transmit Options
 View Report
 Print Report
 Close

No	FCB Code	Opening Balance	Closing Balance
1	127112210000000000000E	\$3,746.00 DR	\$3,746.00 DR
2	12711221R300000005310E	\$0.00 DR	\$7,090.00 DR
3	12721132R300000006233I	\$0.00 DR	\$1,130.00 DR
4	127211320000000000000E	\$3,746.00 CR	\$100.00 CR
5	127321270000000008022E	\$0.00 DR	\$12,057.00 CR
6	12742311E211662214510E	\$0.00 DR	\$3,300.00 CR
7	12751321B110662210701E	\$0.00 DR	\$7,094.00 DR
8	127611270000000000000E	\$0.00 DR	\$1,500.00 CR
9	127621270000000000000E	\$0.00 DR	\$127.00 DR
10	127631270000000000000E	\$0.00 DR	\$1,100.00 CR
11	127651270000000000000I	\$0.00 DR	\$1,130.00 CR

Total detail records: 11 Detail records in error: 0

Last Updated: 2003-08-29 [Important Notices](#)

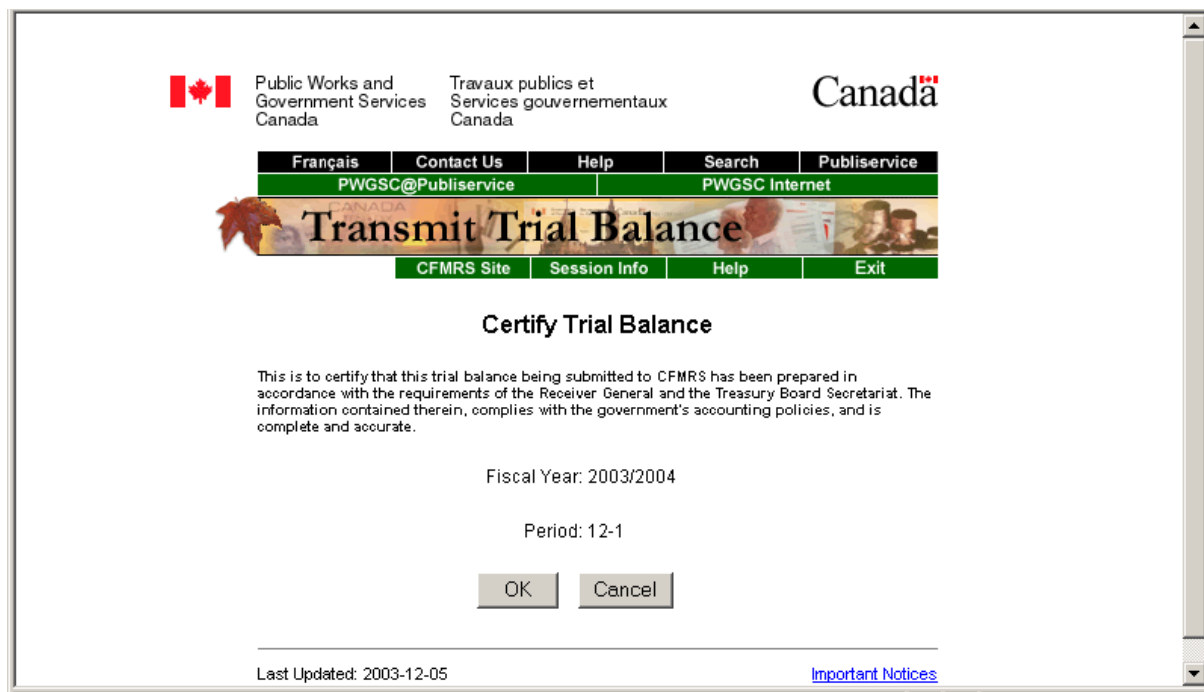
Transmit Page

Note: The transmit options must be defined for the user and must be valid in order to proceed with the Transmit request. The user's transmit options specify the name and location of the Entrust profile file, the name and location of the Entrust initialization file, and the location of the output directory.

Certify Trial Balance

The Certify Trial Balance page is displayed and serves to confirm:

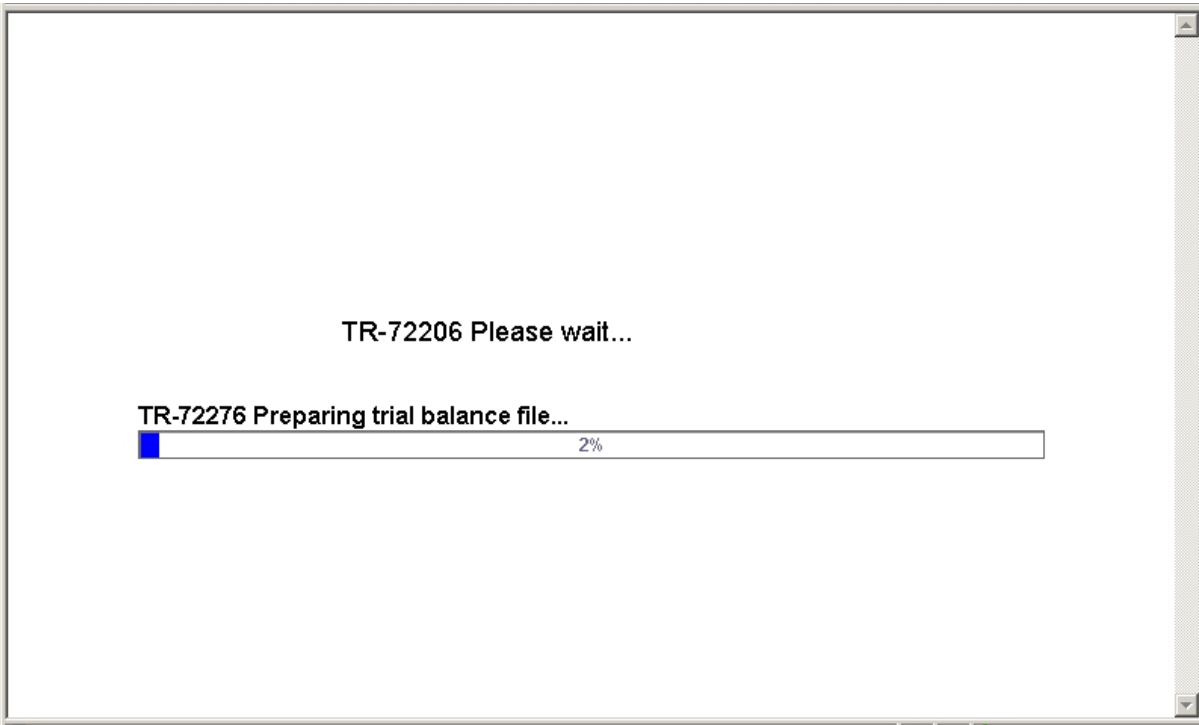
- (a) that the individual submitting the trial balance has been delegated the authority (as outlined in section 8.1.2) and;
- (b) that the departmental CFMRS trial balance being transmitted:
 - includes accounting entries that comply with all relevant Receiver General and Treasury Board requirements (i.e. Treasury Board Accounting Standards, directives, circulars and regulations), the *Financial Administration Act*, all other legislation affecting the reporting organizations, and all relevant accounting policies of the Government of Canada; and,
 - contains all the department's accrual accounting entries, using management's best estimates and judgements where required, for the period, and ensures that the amounts and coding are accurate and complete, in all material respects.



Certify Trial Balance

Prepare Trial Balance File

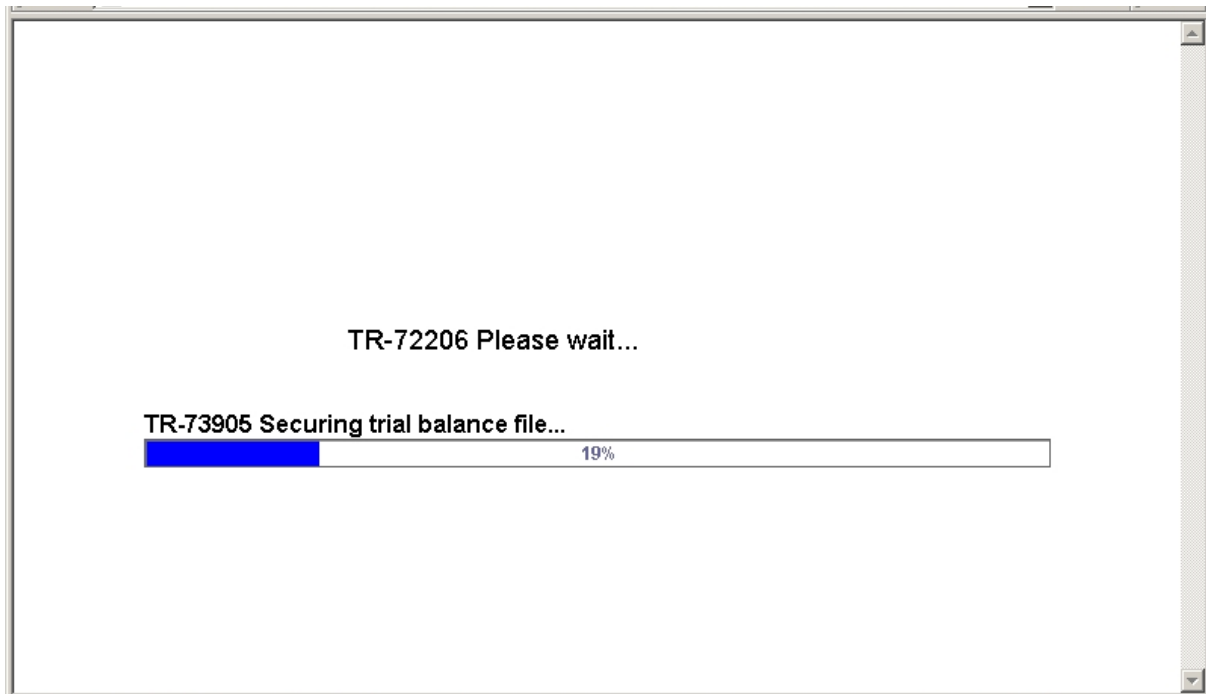
Upon acknowledgment of the Certify Trial Balance page, the Prepare Trial Balance File function is invoked to create the trial balance source file. A progression message is displayed indicating that the trial balance source file is being prepared for subsequent transfer.



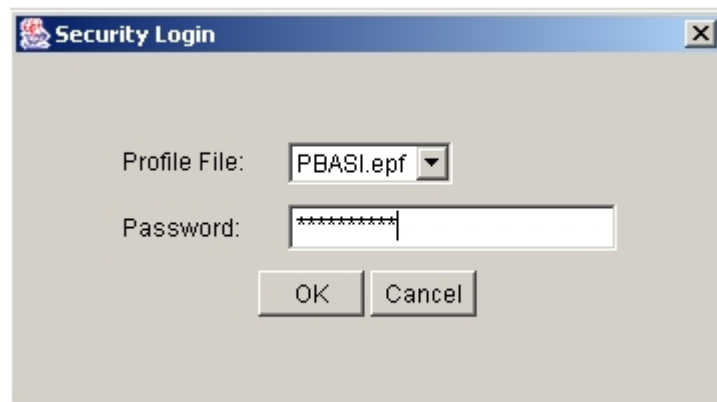
Progression Message (Preparing TB file)

Secure Trial Balance File

Upon successful completion of the Prepare Trial Balance File function, the Secure Trial Balance (TB) File function is invoked to digitally sign and encrypt the trial balance source file. A security login is displayed to indicate to the user that the Entrust password matching the Entrust Profile must be entered.



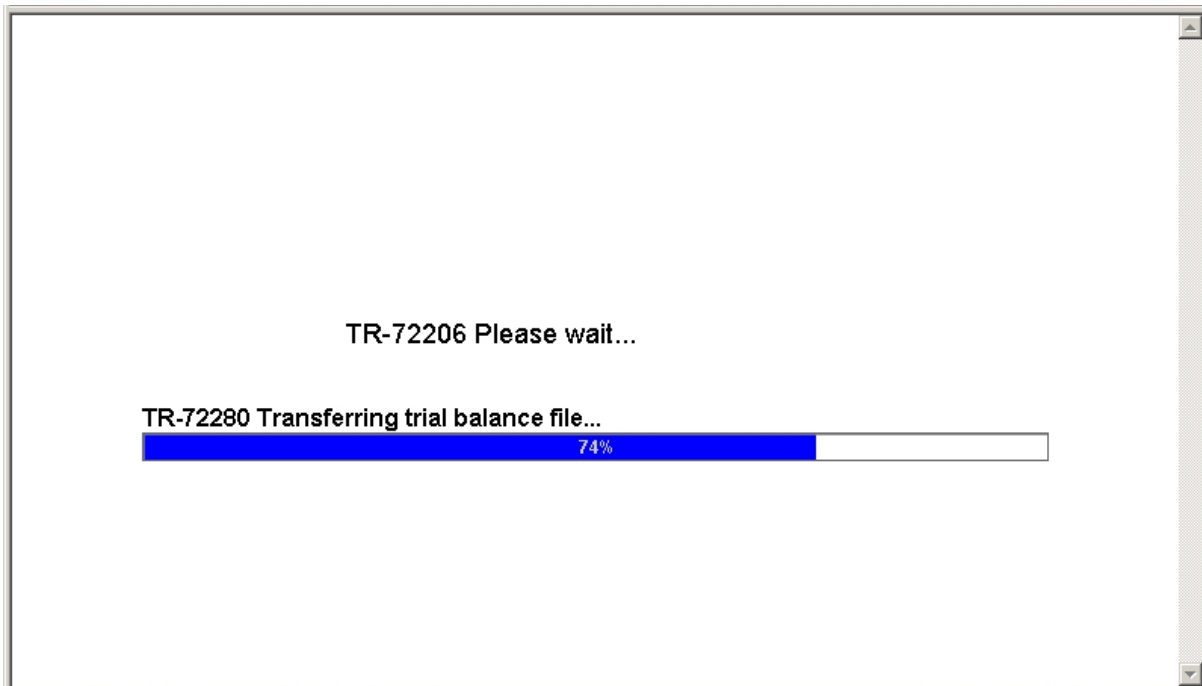
Progression Message (Securing TB file)



Security Login

Transfer Trial Balance File

Upon successful completion of the Secure Trial Balance File function, the Transfer Trial Balance File function is invoked to send the trial balance source file from the user's desktop to PWGSC. A progression message is displayed to indicate to the user that the transfer is in progress.



Progression Message (Transfer TB file)

Transfer Status

The transfer status page replaces the progression message page. A check mark appears beside each stage of the transfer indicating that each stage was performed. The Secure File Transfer (SFT) receipt number assigned to the request upon submission is displayed and the JOB# assigned is displayed. Both of these numbers should be recorded by the user in case of future problems. If the user does not receive a "checkmark" under the status column, an error has occurred with the transfer and clicking on the symbol under the status column will explain the problem. If the user cannot resolve the transfer problem, the CFMRS Production officer should be contacted.

The screenshot shows a web page titled "Transmit Trial Balance" from the Government of Canada. The page header includes the Canadian flag, the text "Public Works and Government Services Canada" and "Travaux publics et Services gouvernementaux Canada", and the "Canada" logo. Navigation links include "Français", "Contact Us", "Help", "Search", and "Publiservice". Below these are "PWGSC@Publiservice" and "PWGSC Internet". A secondary navigation bar contains "CFMRS Site", "Session Info", "Help", and "Exit".

The main content area is titled "Transfer Status" and contains a table with the following data:

Transfer Stage	Reference Number	Status
Trial Balance Submission for Transfer	Receipt # 10631 27464.453.1848	✓
Trial Balance Submission to Mainframe	Job # 16397	✓

Below the table is an "OK" button. At the bottom left, it says "Last Updated: 2003-08-29". At the bottom right, there is a link for "Important Notices".

Transfer Status

Select Extended Period

The Select Extended Period page is displayed to the user if the accounting period on the trial balance is period 12. This page provides the user with the ability to indicate whether or not the trial balance is to be processed under an extended period and, if so, under which extended period.

Periods 12-1, 12-2, 12-3 and 12-4 are extended periods. Upon initial display of the Select Extended Period page, all of the above periods appear unselected. The user must select one period and indicate that they wish to proceed with the Transmit process.

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Canada

Français Contact Us Help Search Publiservice
PWGSC@Publiservice PWGSC Internet

Transmit Trial Balance
CFMRS Site Session Info Help Exit

Select Extended Period

Please select the (extended) period for which you wish to transmit this trial balance

Period 12
 Period 12-1
 Period 12-2
 Period 12-3
 Period 12-4

OK Cancel

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Select Extended Period

8.4 TRIAL BALANCE PROCESSING

At PWGSC, the trial balance file is received and the digital signature is decrypted and authenticated. If completed successfully, the file will then be placed on the mainframe and the data will be copied into the CFMRS database. The copied data will be subject to further validation, and if validated successfully, will be posted to the General Ledger. The detailed processing steps for the trial balance are described below.

8.4.1 CFMRS and EAA

Upon receiving the departmental trial balance with a digital signature attached, CFMRS will verify the validity of the departmental public key certificate and ensure the completeness, accuracy and integrity of the trial balance transmission between the department and PWGSC.

8.4.2 CFMRS Pre-Load Validation Edits

Prior to loading the trial balance to the departmental feed table in CFMRS, CFMRS subjects the trial balance to pre-load edits. Each trial balance is checked to ensure that the fiscal year and the accounting period on the trial balance are correct. CFMRS will also verify that the user who sent the trial balance is a registered, authorized and active user defined by CFMRS Security. If any errors are found, CFMRS will generate an error report and send it to the departmental user's mailbox for corrective action. No further processing of the trial balance will occur until the errors are corrected and a new trial balance is submitted.

8.4.3 CFMRS Validation Edits

After the trial balance has been received by the CFMRS and passed the pre-load edits, it will be loaded into the departmental feed table of CFMRS. Each detail record will be checked to verify the government-wide coding block values and to match the departmental control account balances against the balances from the RG-GL and PS-GL control accounts. Below are explanations of validation edits and their significance:

- The government-wide coding (GWC) in the detail record is verified against the existing CFMRS government-wide coding tables. These tables are established based on the Receiver General (RG) Chart of Accounts (information on the Chart of Accounts is available at the RG Web site at the following URL: <http://www.pwgsc.gc.ca/recgen/gw-coa/home-e.html>). Each element of the GWC block, including the Financial Reporting Account, Authority Code, Activity Code, Object Code and I/E Indicator, is verified for validity. Errors in any elements of the GWC block are considered fatal, and the trial balance will be rejected. CFMRS will generate an error report and send it to the departmental user's mailbox for immediate corrective action;
- The department number on the government-wide coding detail records must be the same department number being processed;

- Verification is done to ensure that there are no duplicate lines in the trial balance with the same government-wide coding values. Only if the duplicate lines contain a control account will the error be treated as a fatal edit. Otherwise, a warning message will be issued on the Validation Report, regardless of the amount, and the trial balance will be posted;
- Verification is done to ensure that any government-wide coding detail records in the previous trial balance are included in the current trial balance being processed. This edit is not performed in Period 01. This error will be reported as a warning only, in the Validation Report;
- Matching and reconciliation of the control account balances for a given accounting period, provided in the department's trial balance, to what has been provided and processed in the CFMRS from the RG-GL (Dept. 097) and PS-GL (Dept. 079) trial balances will be done (non-reconciled control accounts are a fatal edit);
- If the difference between the RG-GL/PS-GL control accounts and the corresponding control accounts is not zero, the following additional edits are performed:
 - If the difference (regardless of whether it is a "DR" or "CR" value) is greater than zero but less than or equal to the CFMRS tolerance amount, a CFMRS warning message will be generated; or,
 - If the difference (regardless of whether it is of a "DR" or "CR" value) is greater than the CFMRS tolerance amount, CFMRS will generate a fatal reject message and the entire trial balance will be rejected.

The current tolerance amount is set to \$0.05; and,

- If the difference is zero, a CFMRS warning message is generated on the Validation Report and the trial balance is posted.

Once the validation process is complete, one of the following two reports will be generated by the CFMRS and sent to the departmental mailbox:

1. The **Validation Report**: This report will be generated when no fatal edits occur during the CFMRS validation process. An example of a typical validation report follows this section.

This report will provide:

- The differences (within the dollar limit of tolerance) with RG-GL and PS-GL Control accounts;
- The total number of lines processed;
- The total number of Control Account lines;
- The total number of Control Account lines within tolerances;
- The total opening balance debit amount;
- The total closing balance debit amount; and,
- Warning messages (not fatal errors).

2. The **Validation Error Report**: This report will be generated when one or more fatal edits are encountered during the CFMRS validation process. An example of a typical validation error report with detailed explanations follows this section.

This report will provide:

- The differences between the RG-GL and PS-GL control account balances and departmental control account balances if not within the dollar limit of tolerance;
- Error messages related to lines in the trial balance that failed CFMRS edits;
- The total number of lines;
- The number of valid lines; and,
- The number of lines with errors.

Sample Validation Report

Validation Report for Dept 999

FISCAL YEAR/ EXERCICE	: 2001/2002	PWGSC - GOVT OPERATIONAL SERVICE CENTRAL ACCOUNTING & REPORTING	TPSGC - SERVICE OPÉRATIONNEL AU GOUV. COMPTABILITÉ CENTRALE ETRAPPORTS	REPORT/RAPPORT: DIBUT
PERIOD/PÉRIODE	: 02	DEPARTMENTAL FEED VALIDATION REPORT	RAPPORT DE VALIDATION DES FICHIERS	
DATE	: 2001-06-19		D'ALIMENTATION MINISTÉRIELS	PAGE: 1
TIME/HEURE	: 13:16	Department Name	Nom du ministère	

DEPARTMENTAL FEED NUMBER / NUMÉRO DU FICHIER D'ALIMENTATION MINISTÉRIEL: 0002

MESSAGE(S):

DIBUT:00631 Warning: 999721132000000005310E; See 1 in Error List
DIBUT:00631 Attn: 999721132000000005310E; Voir 1 dans liste d'err.

TOTAL CONTROL LINES WITHIN TOLERANCE / NOMBRE DE LIGNES DECONTRÔLE À L'INTÉRIEUR DE LA TOLÉRANCE:	0
TOTAL CONTROL LINES IN FEED / NOMBRE DE LIGNES DE CONTRÔLES DANS LE FICHIER D'ALIMENTATION:	5
TOTAL LINES IN FEED / NOMBRE TOTAL DE LIGNES DANS LE FICHIER D'ALIMENTATION:	14
TOTAL OPENING BALANCE DEBIT AMOUNT / MONTANT TOTAL DES SOLDES D'OUVERTURE DÉBITEURS:	1,450.00
TOTAL CLOSING BALANCE DEBIT AMOUNT / MONTANT TOTAL DES SOLDES DECLÔTURE DÉBITEURS:	9,896.00

Error List / Liste d'erreurs

- 1 = Detail record with this account code was present in the previous trial balance but is missing in this trial balance.
Cette transaction détaillée avec ce code de compte était présente dans votre balance de vérification précédente mais elle est manquante dans cette balance de vérification.
- 2 = Detail record with this control account code and amounts of \$0 is missing on the departmental trial balance and appears on the RG-GL trial balance.
Cette transaction détaillée avec ce compte de contrôle et les montants de 0\$ est manquante dans la balance de vérification ministérielle mais elle est présente dans la balance de vérification du GLG-RG.
- 3 = Detail record with this control account code and amounts of \$0 is missing on the departmental trial balance and appears on the PS-GL trial balance.
Cette transaction détaillée avec ce compte de contrôle et les montants de 0\$ est manquante dans la balance de vérification ministérielle mais elle est présente dans la balance de vérification du GLG-SP.
- 4 = Detail record with control account code and amounts of \$0 appearing on the department trial balance is missing from the RG-GL trial balance.
Cette transaction détaillée avec ce compte de contrôle et les montants de 0\$ est présente dans la balance de vérification ministérielle mais elle est manquante dans la balance de vérification du GLG-RG.
- 5 = Detail record with control account code and amounts of \$0 appearing on the department trial balance is missing from the PS-GL trial balance.
Cette transaction détaillée avec ce compte de contrôle et les montants de 0\$ est présente dans la balance de vérification ministérielle mais elle est manquante dans la balance de vérification du GLG-SP.
- 6 = FCB code appears more than once in the trial balance.
Code BCF apparaît plus qu'une fois dans la balance de vérification.

*** END OF REPORT / FIN DU RAPPORT*** 999 FISC72 VALIDATION REPORT/RAPPORT DE VALIDATION/999/02

Sample Validation Error Report

Validation Error Report for Dept 999

FISCAL YEAR/	PWGSC - GOVT OPERATIONAL SERVICE	TPSGC - SERVICE OPÉRATIONNEL AU GOUV.	REPORT/RAPPORT: D1BFC
EXERCICE : 2001/2002	CENTRAL ACCOUNTING & REPORTING	COMPTABILITÉ CENTRALE ETRAPPORTS	
PERIOD/PÉRIODE : 02	DEPARTMENTAL FEED VALIDATION ERR REPORT	RAPPORT DES ERREURS DE VALIDATION DES	
DATE : 2001-06-20		FICHIERS D'ALIMENTATION MINISTÉRIELS	PAGE: 1
TIME/HEURE : 14:40	DEPARTMENT NAME	NOM DU MINISTÈRE	
DEPARTMENTAL FEED NUMBER / NUMÉRO DU FICHIER D'ALIMENTATION MINISTÉRIEL: 0002			

LINE NUMBER/ NUMÉRO LIGNE	FCB CODE / BCF	CLOSING BALANCE/ SOLDE DE CLÔTURE	OPENING BALANCE/ SOLDE D'OUVERTURE
000005	99911331000000000000000E	160.00 DR	0.00 DR

MESSAGE(S):

DD330:01613 KEY value 11331 for KEY DEFN CD FRPT not in table
DD330:01613 Valeur de CLÉ 11331 de CODE DÉF CLÉ FRPT absente de la tab

DD328:01677 FCB 99911331000000000000000E rejected due to errors
DD328:01677 Rejet du BCF 99911331000000000000000E à cause d'erreurs

Explanation: This indicates that the Department's trial balance contains an invalid FRA code.

LINE NUMBER/ NUMÉRO LIGNE	PS FCB CODE/BCF DU SP	CLOSING BALANCE/ SOLDE DE CLÔTURE	OPENING BALANCE/ SOLDE D'OUVERTURE
N/A	99963999000000000000000E	6,300.00 CR	0.00 DR

D1BFC:80170 Control account 99963999000000000000000E missing from dept.
D1BFC:80170 Le compte de contrôle 99963999000000000000000E est absent du min.

Explanation: This indicates that the Department's trial balance does not contain an RG control account that is included in the RG-GL trial balance.

NUMBER OF VALID LINES / NOMBRE DE LIGNES VALIDES	4
NUMBER OF LINES IN ERROR / NOMBRE DE LIGNES CONTENANT DES ERREURS	1
NUMBER OF LINES IN FEED / NOMBRE DE LIGNES DANS LE FICHIER D'ALIMENTATION:	5

*** END OF REPORT / FIN DU RAPPORT *** 999 FISCF25 VALIDATION ERROR/ERREUR DE VALIDATION/999/02

3. The **Departmental Posting Exception report**: This report will be generated when fatal edits have been encountered but a decision has been made, by CFMRS Division, PWGSC, to force post the departmental trial balance.

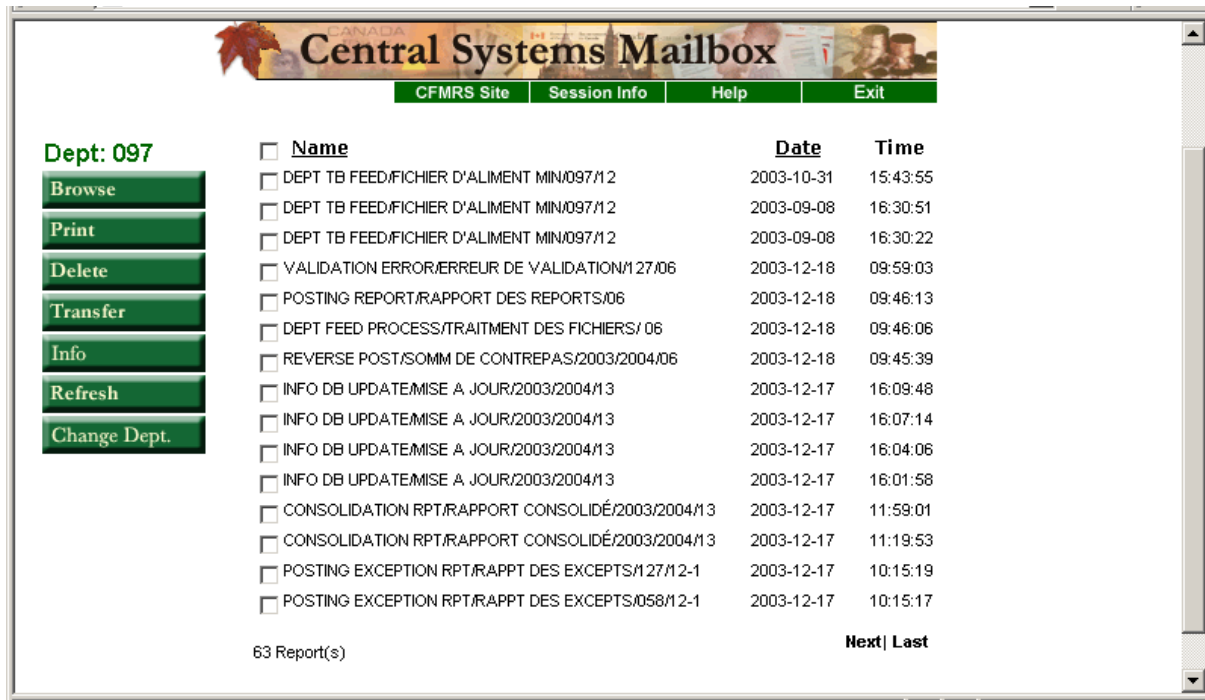
This report will provide:

- The following message: “Your departmental trial balance, which contained validation errors as identified in the CFMRS validation error report, has been posted to the general ledger. Resubmission of your departmental trial balance is not required. Please contact your Productions Operations officer if you require further information;
- The number of lines in the trial balance which were in error;
- The total number of lines processed;
- The total opening balance debit amount; and,
- The total closing balance debit amount.

8.5 CENTRAL SYSTEMS MAILBOX

When the CFMRS generates a report, it is deposited into the department's mailbox.

The user can access the mailbox by clicking on the Central Systems Mailbox link from the Main menu page. The following screen will appear once the Central Systems Mailbox is opened:



Central Systems Mailbox Screen

From the Central Systems Mailbox the user can:

- View reports on-line;
- Print reports;
- Transfer reports to the user's workstation;
- Delete reports, and,
- Sort reports by title or date received.

8.6 CFMRS CONTACT

For more information related to CFMRS, please contact:

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