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Receiver General Manual
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Appendix 2

Glossary of Terms

Last Update: 2002-01-31

Aussi disponible en français

Introduction

This is a **preliminary** version to assist readers of the Receiver General Manual (RGM) in understanding its contents. As chapters are added to or revised in the RGM, the Receiver General will review the Glossary to see what other terms should be incorporated or removed. RGM Chapters and Appendices are available for viewing and download in a PDF format at the following URL address: <http://publiservice.pwgsc.gc.ca/cars-sccr/text/recgen-e.html>.

Terms appearing in the Glossary are classified in alphabetical order, together with their French equivalents in brackets, followed by their descriptions. The French version of this document entitled, “Glossaire des termes”, is available on the Publiservice Intranet at the following URL address: <http://publiservice.tpsgc.gc.ca/cars-sccr/text/recgen-f.html>.

The RGM will continue to evolve and thus so will its Glossary. In the future, references to pre-FIS will be reduced accordingly and eventually eliminated. It is important to note that although most of the terms and descriptions used in the Glossary were extracted from existing RGM chapters, they are subject to change. Updates to the Glossary will be made regularly, therefore readers are encouraged to visit this site often.

For additional FIS-related terminology, readers may also consult Appendix 1 of the RGM, Acronyms and Initialisms (available at the following URL address: <http://publiservice.pwgsc.gc.ca/cars-sccr/text/recgen-e.html>), and the Financial Information Strategy (FIS) Glossary (Terminology Bulletin 249) produced by the Translation Bureau (available at the following Internet site: <http://www.translationbureau.gc.ca>).

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Glossary of Terms

- A -

Access and Reporting (accès et rapports) : this function is used by Receiver General (RG) personnel for reviewing and analyzing the information maintained in the Central Financial Management Reporting System (CFMRS).

Account balance concept (concept du solde de compte) : under FIS, departments report the balances (or year-to-date totals) of their accounts on a monthly basis in their trial balances to CFMRS, as opposed to reporting all transactions to the central systems which then produce the month-end summaries for the departments under pre-FIS. These trial balances include the opening and closing balances of their accounts, including the departmental control accounts for which the closing balances must match the closing balances in the control accounts, provided to CFMRS in the trial balances of the Receiver General-General Ledger (RG-GL) (Dept. 097) and Payroll System General Ledger (PS-GL) (Dept. 079).

Account payable (compte créditeur) : an amount owing to a third party, a supplier or to a creditor.

Account receivable (compte débiteur) : an amount owed by a creditor.

Accounting (comptabilité) : 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 RG to the general ledger (GL).

Accounting period (période comptable) : the period of time for which financial statements are prepared regularly, e.g., week, month, quarter, year. In the Government of Canada, the accounting periods from P1 up to and including P12 regular are a calendar month in duration. For the year-end post P12 regular accounting periods (identified as P12-1, P12-2, etc.), the date that they are due is specified in Chapter 14, Year End Timetable and Procedures, of this manual.

Accounting policies (conventions comptables) : the specific accounting principles followed by an organization and the procedures for applying those principles. Departments are encouraged to refer to the TBS site for the Treasury Board Accounting Standards at the following URL address: http://publiservice.tbs-sct.gc.ca/fin/NAV/c_tbas_e.html.

Accounting system (système comptable) : a system used by an entity, including procedures for recording, checking and reporting transactions.

Accounts of Canada (comptes du Canada) : the centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. Under FIS, the accounts of Canada consist of the summarized revenues, expenditures, asset, liability and equity account balances in CFMRS, as provided by the member departments. The detail accounting transactions reside only with the member departments.

Accounts payable (créditeurs) : an account which records amounts owing pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed an annual ceiling, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of Consolidated Crown Corporations.

Accounts receivable (débiteurs) : the billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of the accounting date.

Accrual (charge à payer or produit à recevoir) : revenues are credited in the period in which they are earned and expenses are debited when incurred, regardless of when cash is received and disbursed.

Accrual basis of accounting (méthode de la comptabilité d'exercice) : recognizes the effect of transactions and events in the period in which the transactions and event occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Accrual accounting encompasses deferrals that occur when a cash receipt or payment occurs prior to the criteria for recognition of revenue or expense being satisfied.

Accrued liability (charge à payer) : a claim by another party, that is increasing with the passage of time or the receipt of service but is not yet enforceable. It arises from the purchase of services (including the use of money) that at the date of accounting have been only partly performed, are not yet billable and have not been paid for.

Accrued receivable (débiteur) : a claim against another party, that is increasing with the passage of time or the rendering of service but is not yet enforceable. It arises from the sale of services (including the use of money) that at the date of accounting have been only partly performed, are not yet billable and have not been paid for.

Activity code (code d'activité) : a 5 digit code in the FIS government-wide chart of accounts 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. Alternate term is «business line code».

Amortization (amortissement) : for capital assets the allocation of the historical cost of a capital asset over its useful life. Commonly referred to as depreciation.

Appropriation (crédit) : any authority of Parliament to pay money out of the Consolidated Revenue Fund (CRF).

Asset (actif) : an economic resource controlled by a government as a result of past transactions or events and from which future economic benefits may be obtained. Assets have three essential characteristics:

- i. they embody a future benefit that involves a capacity, singly, or in combination with other assets to provide future net cash flows, or to provide goods and services;
- ii. the government can control access to the benefit; and,
- iii. the transaction or event giving rise to the government's right to, or control of, the benefit has already occurred.

Authority code (code d'autorisation) : a 4 character code in the government-wide chart of accounts 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 Expenditure Vote (EXPV).

- B -

Bank Facilities System (BFS) (Système des services bancaires (SSB)) : a part of the FIS initiative, the BFS makes information on deposits made to the Government of Canada at financial institutions across Canada available electronically to federal departments. Its duties also include the redemption of Canadian dollar payments, term deposit transactions and compensation to Canadian financial institutions (FI).

Banking and Cash Management Sector (BCMS) (Secteur de la gestion bancaire et de la trésorerie (SGBT)) : a part of the Government Operational Service of Public Works and Government Services Canada responsible for the Bank Facilities System. BCMS assigns deposit facilities to enable departments and third parties to make deposits to Receiver General concentrator accounts and receives each morning information relating to total amount deposited to a concentrator account on the previous banking day. This detailed information is provided as per medium and schedule agreed to by BCMS and each financial institution (FI).

Bulk Input File (fichier de saisie globale) : departments can input numerous transactions to the Standard Payment System (SPS) through the use of a Bulk Input File. When IS transactions are processed through a Bulk Input File, the initiator submits two files, the SPS generic Interdepartmental Settlement (IS) Input file which contains the IS details, and the generic SPS Control file, which contains the high level requisition information including electronic authorization. The control file triggers the auto load process, which initiates the edit and load of the IS details to the SPS system.

Business line code (code d'activité) : a 5 digit code in the FIS government-wide chart of accounts 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. Alternate term is "activity code".

- C -

Cancelled payment (paiement annulé) : a payment which has been issued and recorded in the accounts of Canada and is no longer required.

Capital asset (immobilisations) : comprising property, plant and equipment and intangible properties, are identifiable assets that meet all of the following criteria:

- a. are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other capital assets;
- b. have been acquired, constructed or developed with the intention of being used on a continuing basis; and,
- c. are not intended for sale in the ordinary course of business.

Capital lease (contrat de location-exploitation ou contrat de location-acquisition) : a lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.

Central Accounting System (Système central de comptabilité) : the Central Accounting System (CAS) is a pre-FIS PWGSC legacy central system which collected into a central data bank all departments' detailed expenditure and revenue transactions input via the Accounting Data Input System (ADIS), summarized Pay expenditures from the Regional Pay System (RPS) and management type transactions. The content of the central data bank was used monthly by the Central Agencies Information System (CAIS) to report to Central Agencies and, by the Departmental Reporting System (DRS) to provide departmental detailed cash and management type reports.

Central Agencies Information System (Système d'information des organismes centraux) : the Central Agencies Information System (CAIS) is a pre-FIS PWGSC legacy central system which uses the CAS central data bank to produce monthly cash reports for the government Central Agencies. Those reports are at a summary level, based on the pre-FIS government-wide chart of accounts.

Central classification system (système central de classification) : a system which sets the structure for a uniform classification on a government-wide basis to meet the statutory requirements of the accounts of Canada, and the corporate information requirements of central agencies, departments and other users.

Central Financial Management Reporting System (CFMRS) (Système central de gestion des rapports financiers (SCGRF)) : the Central Financial Management Reporting System (CFMRS) is a central system within the new FIS suite of PWGSC central systems replacing the CAS and CAIS. The CFMRS contains departmental account balances of the level of the new FIS government-wide coding structure. The CFMRS was implemented on April 1, 1999.

Central system (système central) : FIS is organized around five central systems :

- Standard Payment System (SPS)
- Bank Facilities System (BFS)
- Payroll Systems (PS), specifically the Payroll System General Ledger (PS-GL)
- Receiver General-General Ledger (RG-GL)
- Central Financial Management Reporting System (CFMRS)

Chargeback (débit compensatoire) : an adjustment in the amount payable to, or claimed by a financial institution, resulting from the Receiver General's refusal to redeem a direct deposit transaction.

Chart of Accounts (plan comptable) : the means by which each specific transaction is classified and recorded, which in turn is used to aggregate data in both the central and departmental accounting systems to meet the information required by both departments and central agencies (available at the following URL address:
http://publiservice.tbs-sct.gc.ca/Pubs_pol/dcgpubs/COA/siglist_e.html).

Client departmental office (bureau du ministère client) : a client departmental office (CDO) code is a four character code used in SPS as a means of identifying typically where the *Financial Administration Act* (FAA) section 33 signing authority resides. This code is the equivalent of the Departmental Accounting Office (DAO) code used in other FIS central systems.

Concentrator account (compte central) : a bank account maintained in each financial institution into which receipts from across Canada are electronically deposited.

Consolidated Revenue Fund (Trésor) : all public moneys on deposit at the credit of the Receiver General for Canada.

Contingent liability (passif éventuel) : a potential liability which may become an actual liability if one or more future events occur or fail to occur.

Contra account (compte de contrepartie) : an account which partially or wholly offsets another account.

(Non-FIS) Control account (compte de contrôle (non SIF)) : an account containing totals of one or more types of transactions for which the details appear in other accounts. The control account balance equals the sum of the balances of the detail accounts. Some examples of (non-FIS) control accounts are accounts receivable, accounts payable, fixed assets, etc.

(FIS) Control account (compte de contrôle (SIF)) : not classified as assets, liabilities, equities, revenues or expenditures but each having an assigned five-digit, financial reporting account code which follows a specific framework.

Correctable error (SPS) (erreur corrigible (SNP)) : one that can be corrected during the cheque issuance process in SPS. There are two types: a missing address for a cheque payment, and missing or incorrect banking information for a direct deposit or electronic payment.

Creditor department (ministère créancier) : the selling or invoicing department for transactions involving the sale or transfer of goods or services; the department to which funds are owed or to which funds will be advanced.

Cut-off date (date de l'arrêté des comptes) : the date selected for stopping the flow of cash, goods, or transactions entries generally, for closing or audit purposes.

- D -

Data integrity (intégrité des données) : the quality or condition of data being accurate and complete, and not altered or destroyed in an unauthorized manner.

Debtor department (ministère débiteur) : the purchasing or paying department for transactions involving the sale of goods or services; the department that advances funds to another department, or which owes advance funds back to another department.

Deferred revenues (revenus reportés) : a local government may receive amounts before the transactions or events occur that give rise to the revenues. Those amounts should not be included in revenue, but would be considered a deferred revenue until the local government discharges the obligations that led to the collection of the funds. For example, depending on the underlying agreements or legislation, some development charges and other contributions may be deferred revenues.

Departmental accounting office (bureau comptable ministériel) : a departmental accounting office (DAO) code is a four character code used as a method of distribution for financial data within a department. SPS refers to the Client Departmental Office (CDO) which is the equivalent of Departmental Accounting Office (DAO).

Departmental accounting system (système ministériel de comptabilité) : a system whose primary objectives are to demonstrate compliance by the government with the financial authorities granted by Parliament, comply with the government's accounting policies, inform the public, provide financial information for management and control, provide information for economic analysis and policy formulation, and provide a basis for audit.

Departmental bank account (DBA) (compte bancaire ministériel (CBM)) : a bank account established by the Receiver General in a financial institution in Canada in the name of a department from which authorized officers of that department may draw cheques in Canadian dollars. These accounts are normally authorized when facilities are not immediately available at a particular location for issuing Receiver General cheques. A department, with the authority to establish a DBA, may have one DBA and it is operated as a zero balance account.

Departmental Feed (alimentation ministérielle) : 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).

Departmental Financial Management System (DFMS) (Système ministériel de gestion financière (SMGF)) : a system whose primary objectives are to demonstrate compliance by the government with the financial authorities granted by Parliament, comply with the government's accounting policies, inform the public, provide financial information for management and control, provide information for economic analysis and policy formulation, and provide a basis for audit.

Departmental Reporting System (système des rapports ministériels) : the financial reports produced by the pre-FIS legacy central accounting system generally included only cash transactions. Many departments have therefore developed supplementary accounting systems to provide reports that include additional management information, such as accruals, commitments, detailed cost information, budgets, or variance analysis.

Departmental Tools (outils ministériels) : 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.

Departmental Year-End Processing (traitement ministériel de fin d'exercice) : at year-end, departments will close their books by closing the revenue accounts, expenditure accounts, and properly reconciled control accounts to the opening balance of the equity account of the next fiscal year. For all asset and liability accounts, the closing balance in the 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 Chapter 14 of the RGM, Year End Timetable and Procedures, for departments and agencies.

Designated assets (actifs affectés à des fins particulières) : assets that have been formally designated by the government to indicate the government's intention to use those assets for a specific purpose.

Detail Error Report (rapport des détails avec erreurs) : this report shows the complete trial balance with error information.

Detail records (enregistrement des détails) : 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.

Digital signature (signature numérique) : data, appended to a message, that enables the recipient to verify the source of the message.

- E -

Electronic authentication (authentification électronique) : the process of verifying an electronic authorization to ensure, before further processing, that the authorizer can be positively identified, that the integrity of the authorized data was preserved and that the data are original.

Electronic authorization (autorisation électronique) : a process by which an electronic signature is linked to financial transactions to signify that a person with delegated authority has effectively authorized the further processing of that data.

Electronic Data Interchange (échange de données informatisées) : the exchange of data between computer systems according to standard rules.

Encryption (chiffrement) : a process which alters plain text data to conceal their meaning or provide data integrity. Encryption is a reversible process effected by using a cryptographic algorithm and key.

Expenditures (dépenses) : expenditures are the cost of goods and services acquired in a given period, whether or not payment has been made or invoices received, and include transfer payments due where no value is received directly in return.

Expense (charge) : expenses are the cost of resources consumed in and identifiable with the operations of the accounting period.

- F -

File Transfer Protocol (FTP) (protocole de transfert de fichier (PTF)) : the software that lets the user transfer software or documents from one computer to another.

Financial Information Strategy (FIS) (Stratégie d'information financière (SIF)) : a government-wide strategy to provide central agency and departmental decision makers with better financial information for improving the decision-making process, planning, program delivery and reporting.

Financial Reporting Account (FRA) (compte de rapports financiers (CRF)) : financial reporting accounts identify the relevant asset, liability, equity, revenue and expense accounts required for financial reporting (maintaining accounts in a General Ledger) and for preparing financial statements.

Financial system (système financier) : a system through which financial information is used to account for the operations of an organization, to control its assets and liabilities and to exercise management control and accountability. The systems encompass both financial administrative systems and program-related financial systems.

Financial transaction (opération financière) : any event, condition or action the recognition of which gives rise to an entry in an accounting system.

FIS compliant (conforme à la SIF) : departments that have successfully implemented the changes necessary to interface with the new FIS suite of PWGSC central systems. In the broader context it is also meant to include those departments that have successfully adopted the new FIS accounting policies of TBS.

FIS department (ministère conforme à la SIF) : FIS department refers to a department which interfaces with the new FIS suite of PWGSC central systems. The systems include the Standard Payment System (SPS), the Central Financial Management and Reporting System (CFMRS), the Receiver General-General Ledger (RG-GL), the Regional Pay System (RPS), the Payroll System General Ledger (PS-GL), and the Bank Facilities System (BFS). In the broader context it is also meant to include those departments that have successfully adopted the new FIS accounting policies of TBS.

FIS Transition Period (période de transition à la SIF) : represented the two fiscal year period (fiscal years 1999-2000 and 2000-2001) during which both FIS and Non-FIS departments co-existed. As of fiscal year 2001-2002, all departments have become FIS compliant. Refer to the term “IS transition period”.

Full accrual accounting (comptabilité d'exercice intégrale) : Under FIS, the word “full” is meant to include the capitalization of physical assets and the accounting of tax revenues on an accrual basis rather than on a cash basis.

- G -

General Accounts Payment System (Système de paiement des comptes généraux) : the SPS replaces the pre-FIS legacy Accounting Data Input System (ADIS) and the General Accounts Payment System (GAPS) for external payments from FIS departments.

Government-wide activity code (GWAC) (code d'activité à l'échelle de l'administration fédérale (CAEAF)) : in the pre-FIS era was the purpose classification by program-activity, a code from which the program and activity codes are derived. 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. Under FIS see the comparable terms “activity code” and “business line code”.

Government-wide classification system (système de classification à l'échelle de l'administration fédérale) : a system maintained in the pre-FIS legacy Central Accounting System by the RG to provide information in the summarized form required for the accounts of Canada, to meet central agency and other requirements for uniform classifications of data, and to provide related reconciliation and other detailed information at the departmental level. Under FIS, departments are charged with the responsibility to provide to CFMRS monthly trial balances that bear the FIS government-wide accounting codes.

- H -

Header record (enregistrement en-tête) : contains the record type, the department number, the accounting period and the fiscal year.

- I -

I/E Indicator (indicateur interne/externe) : a component of the FIS government-wide chart of accounts which is used to identify whether the accounting is internal (I) to a government entity and thus should be eliminated on consolidation, or external (E) and should be included.

Informational Database (CFMRS) (base de données informationnelle (SCGRF)) : 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.

Initiator (émetteur) : the interdepartmental settlement (IS) initiator will be the first department of two partnering departments to action the IS process in the SPS.

Interdepartmental settlement (IS) (règlement interministériel (RI)) : an interdepartmental settlement (IS) refers to a transfer of funds between any two departments or agencies that operate within the Consolidated Revenue Fund (CRF). Some of these ISs are for the purpose of settling for the transfer of goods or services, funding of a department to operate a program on behalf of another department, or the transfer of employee payroll deductions to the Canada Customs and Revenue Agency, or for employees transferred or loaned to another department.

Interdepartmental settlement notice (ISN) (avis de règlement interministériel (ARI)) : a cheque type non-negotiable instrument used to settle debts between departments.

Interdepartmental Settlement Reference Number (ISRN) (numéro de référence du règlement interministériel (NRRI)) : the IS Reference Number is a unique number assigned by the SPS to an interdepartmental settlement at the level of each applicable Customer Invoice or Account Payable. The ISRN is contained on the IS Return/Notification file and on the SPS/ISN paper notification.

Interest accrual (intérêts courus) : interest accumulated from the last payment date to a current reporting date, that is not yet due and payable.

Internal expenditures (dépenses internes) : are expenditures where the transaction has been made with another department that is part of the Canadian Government.

Internal journal voucher (IJV) (pièce de journal interne (PJI)) : those transactions made within a DFMS, which relate specifically to interdepartmental transactions that involve outside parties, hence they are external (E) in their accounting nature and cannot readily be processed by FIS departments in SPS as an IS Request, since the SPS identifies all IS transactions as internal (I). The Receiver General uses the IJVs to effect the required adjustments to the RG-GL central control accounts and the partnering FIS department uses the IJV to update its DFMS and the corresponding departmental FIS control accounts.

Internal revenue (recettes internes) : earned revenue that involves another department, that is part of the Government of Canada.

Intradepartmental settlement (règlement intraministériel) : an intradepartmental settlement refers to a transfer of funds between organizations that operate and are part of the same department. In the context of FIS, a department cannot use the SPS via an IS request to settle intradepartmental transactions.

Invalid vote suspense account (compte d'attente de crédits invalides) : a departmental account which reflects transactions processed with invalid coding.

IS request (demande de RI) : an IS request refers to an interdepartmental settlement between two FIS departments, which is fed by the IS initiator department to SPS.

IS requisition number (numéro de demande de RI) : the IS requisition number is a unique number that the initiator assigns to an IS requisition and forwards to SPS. It is used in SPS as part of the edit process, to ensure that all attributes contained in the requisition are valid. The recommended format of the requisition number is as follows: the first three digits identify the Client department identification, the next four digits identify the client departmental accounting office (CDO the equivalent of DAO), two digits for the fiscal year, two digits for the fiscal month, and the last four digits for a sequential number assigned by the department.

IS return/notification file (fichier de retour/avis de RI) : an electronic file of the IS Requests processed in SPS. This file is produced by SPS for both the IS initiator and the recipient departments. The file will contain the IS reference number (ISRN), status code, amount, recipient name and address, along with other related information.

IS transition period (période de transition des RI) : See the term “FIS Transition Period”.

- J -

Journal voucher (JV) (pièce de journal (PJ)) : a voucher supporting a non-cash transaction. Typically used to transfer charges or credits from one department to another. Under FIS, journal vouchers have generally been replaced by interdepartmental settlements.

- K -**- L -**

Liability (passif) : liabilities are financial obligations to outside organizations and individuals as a result of transactions and events on or before the accounting date. They are the result of contracts, agreements and legislation in force at the accounting date that require the government to repay borrowings or to pay for goods and services acquired or provided prior to the accounting date. They also include transfer payments due even where no value is received directly in return.

- M -

Metafile (métafichier) : a file that contains, or describes other files.

- N -

Net assets and liabilities (actif net et passif net) : the difference between total assets and liabilities. When the total assets exceed total liabilities, the resulting amount represents net assets. When total liabilities exceed total assets, the resulting amount represents net liabilities.

- O -

Object (ECON) (article) : a 4 digit government-wide chart of accounts 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.

Object code (code d’article) : this classification identifies the types of resources acquired or disbursed through transactions with third party or other government departments (OGD). In the case of interdepartmental transactions, the object for the IS control account is also used to identify the partnering OGD. The first character is a “9” followed by the 3 digit code department number of the partnering Department/Agency.

Offset (compenser) : (two possible meanings) 1) to reduce by applying opposites against each other, e.g., to offset an account payable against an account receivable from the same person. 2) For an accounting entry where all but the final coding line has been determined, it is the coding in a DFMS used to balance the entry.

Office of primary interest (OPI) (bureau de première responsabilité (BPR)) : the OPI is the authority which is named to exercise primary management/leadership responsibility in the execution of an assigned task.

Operating accrual (external) (charges de fonctionnement à payer (externes)) : an unpaid expense (goods received or services rendered) that has not already been recorded in the accounts. Therefore, an adjusting entry must be made in the department’s DFMS at the end of the accounting period to recognize an unpaid expense.

Operational Database (CFMRS) (base de données opérationnelle (SCGRF)) : 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 (opening balance adjustments (OBAs) and post-closing entries (PCEs)) made by the Receiver General in the CFMRS. This data is currently held in the Operational Database for ten fiscal years. The majority of standard enquiries use the data from this database.

Operational Planning Framework (cadre de planification opérationnelle) : a structure that governed resource allocation in departments and tried to measure and report program performance.

Other foreign currency (autres devises) : refers to foreign currencies which are not the US dollar, pound sterling, French and Belgian francs or the German mark.

Other government departments (autres ministères du gouvernement) : these are any other government departments that are part of the Government of Canada and with which one may have financial transactions.

Outstanding payments account (comptes des paiements non réglés) : this is an account to be updated only in the RG-GL by the Receiver General, which represents the total amount of payments issued, for which the financial institutions have yet to receive a settlement via the Bank of Canada.

- P -

Payables at Year-End (PAYE) (créditeurs à la fin de l'exercice (CAFE)) : a PAYE involves the recording against the current fiscal year of liabilities incurred, but which have not been paid by the end of the fiscal year. The charge for these payables is against the Vote of the fiscal year in which the liability was incurred. NOTE: The PAYE policy applies to FIS departments, however, the regular accounts payable coding (or accounts receivable coding) for the liability (or asset) amounts is used, rather than a separate special PAYE account.

Payroll System General Ledger (PS-GL) (Grand livre général du système de paye (GLG-SP)) : the Payroll System General Ledger (PS-GL) is a FIS sub-system which addresses in particular the pay accounting requirements of the Receiver General similar to the RG-GL for other types of accounting data. Because of the particularities of pay computation and processing, the PS-GL functionality is closely linked with the Regional Pay System (RPS). Like the RG-GL, the PS-GL feeds a monthly trial balance, including the balances of the Payroll control accounts, to the CFMRS.

Planning, Reporting and Accountability Structure (PRAS) (Cadre de planification, de rapport et de responsabilisation (CPRR)) : the basis or framework for describing objectives, key results and financial information included in all expenditure management reports to the Treasury Board and to Parliament. Approved by the Treasury Board, the main objective of the PRAS is to ensure that there is consistent presentation of performance information from year to year.

Post-closing entry (PCE) (CFMRS) (écriture après clôture (EAC) (SCGRF)) : is a balanced adjustment accounting entry, which under very exceptional cases, may be made by the Receiver General in CFMRS to complete the accounting records for an accounting period. One of the major intended benefits of FIS was to have departments responsible for providing complete trial balances to CFMRS, so that no RG adjustment entries would be required.

Public Accounts of Canada (*Comptes publics du Canada*) : the report of the government of Canada prepared each fiscal year by the Receiver General, as required by section 64 of the *Financial Administration Act* (FAA).

Public money (*fonds publics*) : all money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money, and includes:

- a. duties and revenues of Canada,
- b. money borrowed by Canada or received through the issue or sale of securities,
- c. money received or collected for or on behalf of Canada, and,
- d. all money that is paid to or received or collected by a public officer under or pursuant to any Act, trust, treaty, undertaking or contract, and is to be disbursed for a purpose specified in or pursuant to that Act, trust, treaty, undertaking or contract.

PWGSC production centre (*centre de production de TPSGC*) : the PWGSC production centre extracts the payments identified for printing. Cheques are printed, signed, put in envelopes and turned over to a delivery agent. Direct deposit payments are produced as files that are delivered to the appropriate financial institutions for deposit into payee accounts. Electronic Data Interchange (EDI) payments are extracted via another SPS batch process.

PWGSC responsible site (*site responsable de TPSGC*) : the PWGSC responsible site obtains the current exchange rate for foreign currencies other than the major ones from the Bank of Canada and enters it into the SPS which calculates the correct Canadian dollar amount. The PWGSC responsible site produces a priority payment in Canadian dollars, payable to the Bank of Canada and sends the cheque to the Bank of Canada. In return, the Bank of Canada sends the PWGSC responsible site a bank draft in the foreign currency, payable to the recipient. The PWGSC responsible site updates the exchange rate and the Canadian dollar amount in the SPS and reports back to the client department and to the RG-GL.

- Q -

Questioned IS (*RI contesté*) : an IS request which is questioned in SPS, is one which has already been successfully processed and reported to the RG-GL. The questioning of an IS Request is, in effect, a cancellation, i.e. an exact reversal of the original IS Request is created to which it is linked. Both departments involved must be FIS compliant, and each is informed by SPS of the questioning via the receipt of the IS Return/Notification file.

Questioned IS requisition number (numéro de demande de RI contesté) : a questioned IS requisition number is created by the SPS when the IS Request is processed by the SPS but is subsequently questioned by either the FIS initiator department or the FIS recipient department using SPS on-line. Also, the SPS will create a questioned IS requisition number for the original IS request, which exceeds the maximum allowable IS amount of the recipient department and a full fifteen (15) working days has passed after the process date of the original IS, but the recipient department has not “approved” the IS. The action of “questioning an IS ” will result in the creation of an IS transaction opposite to the original IS Request and the reporting of related control data to the RG-GL and to both departments. The format of the Questioned Requisition Number is as follows: the first three digits identify the Client department, the next four digits identify the client departmental accounting office, two digits for the fiscal year, two digits for the fiscal month, the letter Q, the last three digits are a sequential number assigned by SPS.

- R -

Receiver General-General Ledger (RG-GL) (Grand livre général du receveur général (GLG-RG)) : the RG-GL is the principal financial system of the Receiver General (RG). It receives financial and non-financial data from the Treasury systems and RG users for recording flows of public money and transactions related to the maintenance of the accounts of Canada. It is one of the central systems operating under the FIS environment. It is managed by Public Works and Government Services Canada (PWGSC), using the Common Departmental Financial System (CDFS). The RG-GL maintains control account balances for all payments, interdepartmental settlement (IS) transactions and deposits processed by the Treasury Systems for all departments. The RG-GL also serves as the repository for the Receiver General (Dept. 097) accounting transactions.

Recipient (destinataire) : the recipient department is the department who receives the IS return/notification file from SPS.

Recipient department number (numéro du ministère destinataire) : the department code is a three-digit identifier that is used in the government-wide Chart of Accounts. It is used to identify the partnering recipient department involved in an IS request.

Recipient organization code (code de l'organisme destinataire) : this is also referred to as the IS Organization Code (IS ORG). This code, supplied by the partnering department to the IS initiator department, identifies a specific organization within the IS recipient department, associated with the IS transaction. The maximum length for this field is sixteen (16) characters. This field is often used to identify the DAO or the responsibility code number.

Recipient reference code (code de référence du destinataire) : this is also referred to as the IS Reference Code (IS REF). The partnering department provides up to 20 characters identifier to the IS Initiator department. It can be an invoice number, commitment number, contract number, Responsibility Centre code, Financial Coding Block, etc.

Regional Pay System (RPS) (Système régional de paye (SRP)) : the Regional Pay System is a PWGSC central system that is part of the new FIS suite of PWGSC central systems. This system addresses in particular the remuneration of government employees.

- S -

Standard Payment System (SPS) (Système normalisé des paiements (SNP)) : the new Standard Payment System (SPS) is a PWGSC central system which is part of the new FIS suite of PWGSC central systems. The SPS was implemented prior to the FIS implementation to replace the General Accounts Payments System and other payment systems. Its design also incorporated the FIS requirements. In the FIS world, transactions between departments, including the vast majority of settlements between departments, are handled by the new SPS, where either creditor or debtor departments are able to initiate IS Requests. Departments submit their authorized IS Requests to SPS using on-line input screens or in the SPS generic electronic IS file format. The SPS has an IS functionality which enables interdepartmental settlements, including the production of the IS Return/Notification files to both FIS departments and providing IS control data to the RG-GL system. Control data is also provided to the RG-GL with regards to Departmental Bank Accounts (DBA), on the basis of data provided by the departments to SPS.

Suspense account (compte d'attente) : is a liability category to which transactions are recorded temporarily, pending their ultimate disposition. The balance in these suspense accounts must always be in a credit position.

System Management (gestion du système) : 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.

- T -

Tangible capital assets (immobilisations corporelles) : are non-financial assets having physical substance that are acquired, constructed or developed and:

- i. are held for use in the production or supply of goods and services;
- ii. have useful lives extending beyond an accounting period and are intended to be used on a continuing basis; and,
- iii. are not intended for sale in the ordinary course of operations.

Trailer Error Report (CFMRS) (Rapport sur les erreurs de l'enregistrement complémentaire (SCGRF)) : this report shows any discrepancies between the counts on the trailer record of the trial balance and the calculated counts from the detail lines.

Trailer record (enregistrement complémentaire) : 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.

Trial balance (balance de vérification) : the trial balance includes the opening and closing account balances for all accounts, including the control account balances. The trial balance must be in a standard input record layout and use government-wide chart of account codes.

Trial Balance Certification (certification des balances de vérification) : departmental trial balances, consisting of the account opening and account closing balances for departmental accounts (including control accounts), must be formally certified by a Senior Financial Officer (SFO) (typically the Head of Finance) using Electronic Authorization and Authentication (EAA) and the certification screen.

Trial Balance Transmission (transmission des balances de vérification) : 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.

- U -

Undeliverable cheque (chèque non livrable) : a cheque where the payee cannot be located or the cheque has been returned to the federal government.

Useful life (*durée de vie utile*) : the estimate of either the period over which a tangible capital asset is expected to be used by a government, or the number of production or similar units that can be obtained from the tangible capital asset by a government. The life of a tangible capital asset may extend beyond the useful life of a tangible capital asset to a government. The life of a tangible capital asset, other than land, is finite, and is normally the shortest of the physical, technological, commercial, and legal life.

- V -

- W -

- X -

- Y -

- Z -