



Central Accounting and
Reporting Sector

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To Holders of Receiver General Directives (RGDs)

You will find, attached, a list of RGDs cancelled on or after August 7, 2002, up to and including June 6, 2005 (see Appendix A), a list of RGDs still in force as at June 6, 2005 (see Appendix B), as well as an alphabetical index by topic (see Appendix C). Although RGDs are being phased out, a number of them (17) remain in force and can be accessed on the Receiver General (RG) Publiservice Extranet site in a PDF (Adobe Portable Document Format) at <http://publiservice.pwgsc.gc.ca/rg/text/oldrg-e.html>.

Upon receipt of this new list, the previous list dated August 7, 2002, should be discarded. It should be noted that this list will only be reissued as required.

Please also note that the relevant information that was previously contained in the cancelled RGDs has either been incorporated into chapters of the Receiver General Manual (RGM) at <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html> or is included in other documents, as shown in Appendix A. Receiver General Information Notices (RGINs), which have replaced Receiver General Bulletins as a means to provide supplementary information or clarifications on various accounting issues and procedures, are issued when necessary and are available at <http://publiservice.pwgsc.gc.ca/rg/text/rgin-e.html>.

Users of this list are encouraged to regularly consult the “Central and Public Accounts Reporting Directorate (CPARD)” item on the “What’s New” Web page, to take note of the latest RG publications. The URL to access this Web page is: <http://publiservice.pwgsc.gc.ca/rg/text/whats-new-e.html>.

In order to help us to improve the quality of the information included in this list or on the Web sites mentioned above, please e-mail your comments or suggestions to marguerite.diotte@pwgsc.gc.ca, or call the RGM Coordinator (Marguerite Diotte) at (819) 956-1851, if you require additional information.

*ORIGINAL SIGNED BY
Bruno Bernier*

Director
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Attach.

Canada

Appendix A

List of cancelled Receiver General Directives

LIST OF CANCELLED RECEIVER GENERAL DIRECTIVES

The first column below provides a list of RGDs cancelled on or after August 7, 2002, up to and including June 6, 2005; the second column shows the corresponding RGD title; and the third column shows the replacement document for each cancelled RGD, the reason for cancellation or where to find the relevant information now that the RGD no longer exists (e.g., information is now contained in a new or revised RGD, Receiver General Manual (RGM) chapter or other document, as shown in the table below). **RGDs listed in the first column are no longer valid and must be discarded.**

Cancelled (please discard)	RGD Title	Superseded by (including reason for cancellation and where to find relevant information)
1975-1	Recording of Foreign Cheque Requisitions, Effective February 1, 1975	With the implementation of FIS (and the Standard Payment System (SPS)), this RGD is no longer applicable. For information related to foreign payments, departments should refer to the SPS Record Layout - SPS Generic Input Payment File Layout at http://publiservice.pwgsc.gc.ca/sog_gos/text/sps/text/appe-e.html
1978-1	Machine-readable input of accounting data for the Central Accounting System (CAS)	Under FIS, most central systems have changed and the Central Accounting System has been eliminated. For input/output files, refer to http://publiservice.pwgsc.gc.ca/cars-sccr/casd/csd/documents-e.html
1984-7	Central input of receipts, internal journal vouchers and other accounting and management (RIVAM) transactions on magnetic tape to the Government of Canada Central Accounting System	Under FIS, most central systems have changed and the Central Accounting System has been eliminated. For input/output files, refer to http://publiservice.pwgsc.gc.ca/cars-sccr/casd/csd/documents-e.html
1984-10 and INTRA 21 (Amend. # 21 to List of Internal Transactors)	Intragovernmental Transactions (and Amend. # 21 to the List of Internal Transactors (INTRA List) dated May 9, 2000)	Under FIS, INTRAs (Internal Transactors) do not apply. Intergovernmental Transactions (ISs) occur at a department to department level, though the recipient department's IS Organization Code may identify the recipient department's responsibility centre code or its departmental accounting office. This depends on how the recipient department has defined its IS Organization Code. Refer to RGM Chapter 12 at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
1986-7 and 1986-7 (Revision 1)	Payment on due date (PODD), automatic payment of interest on Overdue Supplier Accounts and Monitoring of the Settlement of Accounts	Under FIS, PODD is managed within the DFMS of the department. Consult the Standard Payment System (SPS) specifications at http://publiservice.pwgsc.gc.ca/cars-sccr/casd/csd/documents-e.html
1986-10 and 1986-10 (Revision 1)	Batching of accounting documents to District Services Offices	SPS batching rules are part of the SPS specifications. Consult the SPS specifications at http://publiservice.pwgsc.gc.ca/cars-sccr/casd/csd/documents-e.html

Appendix A

Cancelled (please discard)	RGD Title	Superseded by (including reason for cancellation and where to find relevant information)
1986-12	Design of forms for input to the Central Accounting System (CAS)	Under FIS, the Central Accounting System has been eliminated and the interfaces between the DFMS and the central systems are almost entirely electronic. Minor exceptions for infrequent input to CRCD that may apply to most departments are covered in RGD 1999-6R1 accessible at http://publiservice.pwgsc.gc.ca/rg/text/rgd2001-e.html and RGD 1999-7R2 at http://publiservice.pwgsc.gc.ca/rg/text/rgd2002-e.html
1989-1	Data capture and input for the Central Accounting System (CAS)	Under FIS, the Central Accounting System has been eliminated.
1989-5	Central Accounting Journal Vouchers (CAJVs)	Under FIS, for the most part, CAJVs have been replaced by Interdepartmental Settlement (IS) transactions. Refer to RGM Chapters 5 and 12 for instructions at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
1990-3 and 1990-3 (Revision 1)	Interdepartmental Settlement Procedures	Refer to RGM Chapter 12 at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
1992-4	Government-wide Classification of Financial Transactions by Object and Program/Activity	Under FIS, several aspects of both departmental and central systems have been changed. This RGD was related to the pre-FIS environment and is therefore no longer applicable. There are several documents in which the correct use of Government-wide coding is dealt with, i.e., the Government-wide Chart of Accounts accessible at http://www.pwgsc.gc.ca/recgen/gw-coa/home-e.html , the FIS Accounting Manual at http://publiservice.tbs-sct.gc.ca/fin/sigs/fis-sif/ap-pc/index_e.asp , and Chapters 10, 13 and 14 of the RGM at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html . Chapter 14 (Year End Timetable and Procedures) has special year end related directions to departments, one of which deals with clearing the suspense accounts.
1997-2	Source Codes, PWGSC Responsible Site Numbers and Department Numbers	With the implementation of FIS, source codes from a central systems perspective are no longer applicable. The list of valid Department numbers is available in section 3 of the Government-wide Chart of Accounts, Departments and Numbers accessible at http://www.pwgsc.gc.ca/recgen/gw-coa/home-e.html
1999-7 (Revision 1)	Departmental Bank Accounts (DBA) for Departments (Revision No. 1)	Superseded by RGD 1999-7 (Revision 2) dated December 11, 2002) accessible at http://publiservice.pwgsc.gc.ca/rg/text/rgd2002-e.html

Appendix A

Cancelled (please discard)	RGD Title	Superseded by (including reason for cancellation and where to find relevant information)
1998-1	Reconciliation with the Central Accounts of Canada by Departments and Agencies	This RGD identified the pre-FIS reconciliation requirement. Under FIS, only departments maintain the detailed accounting information. Their accounting information, summarized to the level of the Government-wide coding, is submitted in their trial balance to CFMRS. The current RG direction on the required reconciliations is contained in RGM Chapter 11 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2002-1	Public Accounts Instructions Manual (PAIM)	Superseded by RGM Chapter 15 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2002-2	Instructions for the Reporting of the Results and Financial Position of Crown Corporations and Other Government Business Enterprises	Superseded by RGD 2003-2 (dated February 26, 2003) accessible at http://publiservice.pwgsc.gc.ca/rg/text/rgd2003-e.html
2002-3	Instructions to Departments for the Letter of Representation to the Auditor General of Canada and the Deputy Receiver General for Canada	Superseded by RGM Chapter 16 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2002-4	Instructions to Crown Corporations and other Government Business Enterprises for the Letter of Representation to the Auditor General of Canada and the Deputy Receiver General for Canada	Superseded by RGM Chapter 17 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2003-1	Public Accounts Instructions Manual (PAIM)	Superseded by RGM Chapter 15 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2003-3	Instructions to Departments for the Letter of Representation to the Auditor General of Canada and the Deputy Receiver General for Canada	Superseded by RGM Chapter 16 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html
2003-4	Instructions to Crown Corporations and other Government Business Enterprises for the Letter of Representation to the Auditor General of Canada and the Deputy Receiver General for Canada	Superseded by RGM Chapter 17 accessible at http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html

Appendix B

List of Receiver General Directives in force as at June 6, 2005

**LIST OF RECEIVER GENERAL DIRECTIVES
In force as at June 6, 2005**

1980

- 1983-5R2 Garnishment of Public Servants' Salaries and Monies Owing to Individuals Employed Under Contracts for Services (Revision No. 2 dated March 15, 1984)
- 1986-8 Electronic Deposit of Public Money to the Credit of the Receiver General for Canada
- 1987-7 Acceptance of Credit Cards as a Means of Receiving Payment for Government Goods and Services
- 1989-9 Recovery of Payments through Financial Institutions

1990

- 1992-3 Procedures for Initiating and Updating the Departmental Accounting Office (DAO) Code for Pay on the Paylist Address Control File
- 1994-3 Recording of Non-monetary Transactions in the Accounts of Canada
- 1994-4 Reporting of Ministerial Travel Expenses
- 1994-6R1 Procedures Respecting the Assignment of Crown Debts and their Subsequent Payment (Revision No. 1 dated August 2, 2000)
- 1995-2 Details Required on Cheques Received for Deposit to the Credit of the Receiver General for Canada
- 1997-6 Requirements for the Establishment of and Accounting for Specified Purpose Accounts within the Accounts of Canada
- 1998-5 Service Levels and Procedures for General Accounts Payments (GAP)

Appendix B

1999-6R1 Post-Issue Procedures for Receiver General Cheques – For Departments Complying with the Financial Information Strategy (Revision No. 1 dated March 23, 2001)

1999-7R2 Departmental Bank Accounts (DBA) for Departments (Revision No. 2 dated December 11, 2002)

1999-8R1 Printing Priority Receiver General Cheques at Departmental Sites – Procedures for Financial Information Strategy (FIS) Compliant Departments (Revision No. 1 dated April 1, 2001)

2000

2001-5 Public Accounts Instructions Concerning the Reporting of Insurance Programs Operated by Crown Corporations and Other Government Business Enterprises

2002-5 Authentication of Requisitions for Payment or Settlement

2003-2 Instructions for the Reporting of the Results and Financial Position of Crown Corporations and Other Government Business Enterprises

Appendix C

Alphabetical Index by Topic

Appendix C

Page 1 of 2

INDEX**A**

Accounting for,
 specified purpose accounts, 1997-6
 Assignment of Crown Debts, 1994-6R1
 Authentication of requisitions for payment
 or settlement, 2002-5

C

Cancelled cheques, 1999-6R1
 Cheques,
 cancelled, 1999-6R1
 deposit of, 1995-2
 drawn on departmental bank accounts,
 1999-7R2
 printing priority Receiver General,
 1999-8R1
 redeemed, 1999-6R1
 replaced, 1999-6R1
 returned, 1999-6R1
 undeliverable, 1999-6R1
 Credit cards,
 payments by, 1987-7
 Crown corporations and other Government
 Business Enterprises,
 financial position of, 2003-2
 insurance programs of, 2001-5

Crown Debts,
 assignment of, 1994-6R1
 Custody of returned cheques, 1999-6R1

D

Departmental Accounting Office (DAO),
 procedures for initiating and updating,
 1992-3
 Departmental bank accounts for departments,
 cheques drawn on, 1999-7R2
 Deposit of cheques received, 1995-2
 Disposition of returned cheques, 1999-6R1

E

Electronic deposit of public money, 1986-8
 Electronic requisitions for payment or
 settlement, 2002-5
 Establishment of specified purpose accounts,
 1997-6

F

Financial position of Crown corporations and
 other Government Business Enterprises,
 reporting of, 2003-2

G

Garnishment of,
 monies owing, 1983-5R2
 salaries, 1983-5R2
 General Accounts Payments,
 service levels and procedures for, 1998-5

I

Insurance programs of Crown corporations and
 other Government Business Enterprises,
 2001-5

M

Ministerial travel expenses, 1994-4
 Monies owing,
 garnishment of, 1983-5R2

N

Non-monetary transactions in the accounts of
 Canada,
 recording of, 1994-3

O

Other Government Business Enterprises,
 instructions concerning the reporting of
 insurance programs, 2001-5
 reporting of results and financial
 position, 2003-2

P

Paper requisitions for payment or settlement,
 specimen signature documents, 2002-5
 Paylist address control file,
 initiation of departmental accounting
 office code, 1992-3
 update of departmental accounting office
 code, 1992-3
 Payment,
 of Crown Debts assigned, 1994-6R1
 Payments,
 by credit cards, 1987-7
 recovery of, 1989-9

Appendix C

Page 2 of 2

P - Concluded

Printing priority Receiver General cheques at departmental sites, 1999-8R1

Procedures, and service levels for General Accounts Payments, 1998-5 for initiating and updating the Departmental Accounting Office (DAO) code for pay, 1992-3 respecting the Assignment of Crown Debts and their subsequent payment, 1994-6R1

Public Accounts reporting, insurance programs of Crown corporations and other Government Business Enterprises, 2001-5

Ministerial travel expenses, 1994-4

Public money, electronic deposit of, 1986-8

R

Recording of non-monetary transactions in the accounts of Canada, 1994-3

Recovery of payments, 1989-9

Redeemed cheques, 1999-6R1

Replaced cheques, 1999-6R1

Reporting of Ministerial travel expenses, 1994-4

Requisitions for payment or settlement, authentication of, 2002-5

Results and Financial Position of Crown Corporations and other Government Business Enterprises, reporting of, 2003-2

Returned cheques, custody and disposition of, 1999-6R1

S

Salaries, garnishment of, 1983-5R2

Service levels and procedures for General Accounts Payments (GAP), 1998-5

Specified purpose accounts, accounting for, 1997-6 establishment of, 1997-6

Specimen signature documents for paper requisitions for payment or settlement, 2002-5

T

Transactions, in the accounts of Canada, recording of Non-monetary, 1994-3

Travel expenses, ministerial, 1994-4

U

Undeliverable cheques, 1999-6R1