



Receiver General Manual

Chapter 7

Receiver General-General Ledger (RG-GL)

Last Update: 2004-07-13

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Receiver General Manual (RGM) – Chapter 7 Version Tracking Summary Table

Please note: Each time a chapter is revised, a new revision number is assigned and the significant changes and/or additions made in the latest revision are identified by vertical barring in the left-hand margin. Each revision to a chapter cancels and replaces the previous version.

Chapter Version	Version Date	Summary of Significant Chapter Changes
Revision No. 5	2004-07-13	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) Section 7.2 and its subsections have been modified to show the Government Banking System instead of the Banking Facility System. 2) The Central System Mailbox replaces the FIS Mailbox in Subsection 7.2.3.3. 3) In Appendix B, a new field entitled “BD/DA” (Business Date/Date d’Affaire) has been added to the header of the Control Data Report and the Internal Journal Voucher Report.
Revision No. 4	2003-01-24	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) Subsection 7.2.3.2, Type of Outputs, was replaced by “Description of Outputs” (formerly subsection 7.2.3.4). 2) Subsection 7.2.3.4, RG-GL Online Output Distribution Form, has been added. 3) In Section 7.4, RG-GL Year-End Processing, a third paragraph has been added. 4) Appendix B (formerly entitled Distribution of RG-GL Outputs - Setup Requirements) has been replaced with three (3) RG-GL Sample Reports (formerly Diagrams 7-2, 7-3 and 7-4). 5) Appendices C and D have been deleted.
Revision No. 3	2002-06-27	<p>All references to FIS and Non-FIS have been removed from the chapter.</p> <p>In addition, the following content changes have been made:</p> <ol style="list-style-type: none"> 1) In Section 7.1, Introduction, and subsection 7.2.1.1, Treasury Systems, the Departmental Bank Accounts have been added. 2) In subsection 7.2.1.2, the RGD 1999-7 has been changed to RGD 1999-7 (Revision No. 1). 3) In subsection 7.2.2, the description of account 67ddd has been modified to replace the French francs, Belgium francs and German Deutsche marks by the Euro currency. The control account 6Addd has been deleted. 4) The Diagrams 7-2, 7-3 and 7-4 have been replaced with a more recent version. 5) In Section 7.5, the name of the RG-GL Division Manager has been changed. 6) In Appendix C, a new “Group” column has been added under the A) FIS Mailbox (Distribution Methods).
Revision No. 2	2001-05-25	<p>The following content changes have been made:</p> <ol style="list-style-type: none"> 1) In subsection 7.2.2, RG-GL Control Account Updates, the presentation of those accounts have been modified and the major foreign currencies used by departments have been added. 2) In subsection 7.2.3.4 part (d), the RG-GL report formerly identified as “Daily Report of Internal JVs” is now entitled “Internal Journal Voucher Report (IJVR)”.

Chapter Version	Version Date	Summary of Significant Chapter Changes
		3) In subsection 7.2.4, transactions between FIS Departments and the Receiver General have been added, mainly in regard to journal vouchers. 4) In Appendix A, new transactions have been added to the table to provide a more complete list of special transactions that involve departments and the RG (Dept. 097). In this appendix, left-hand barring has been used to identify either new transactions that have been included or existing transactions that have been moved to a different grouping. 5) In Diagram 7-1, RG-GL Process, some previously missing names of control reports and data files have been added. 6) The Appendix D has been added with a list of the most used acronyms in this chapter.
Revision No. 1	2000-10-30	This chapter has been slightly revised and is being reissued as Revision No. 1 which replaces the initial version. The following content changes have been made: 1) Subsection 7.2.1.1 identifies processing changes associated with foreign deposits due to a BFS change in functionality. 2) In subsection 7.2.3.4 part (d), the RG-GL report formerly identified as “Daily Report of Internal JVs Affecting FIS Control Accounts” is now entitled “RG-GL Daily Report of Internal JVs”. 3) In Appendix A, new transactions have been added to the table to provide a more complete list of special transactions that involve a FIS department and the RG (Dept. 097). A new grouping has been added for the Department of Finance (Dept. 006), since it became FIS compliant as of April 1, 2000 and has some unique transactions to be processed. In this appendix, left-hand barring has been used to identify either new transactions that have been included or existing transactions that have been moved to a different grouping.
Chapter 7 (initial version)	2000-01-28	First version posted.

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7.1 INTRODUCTION

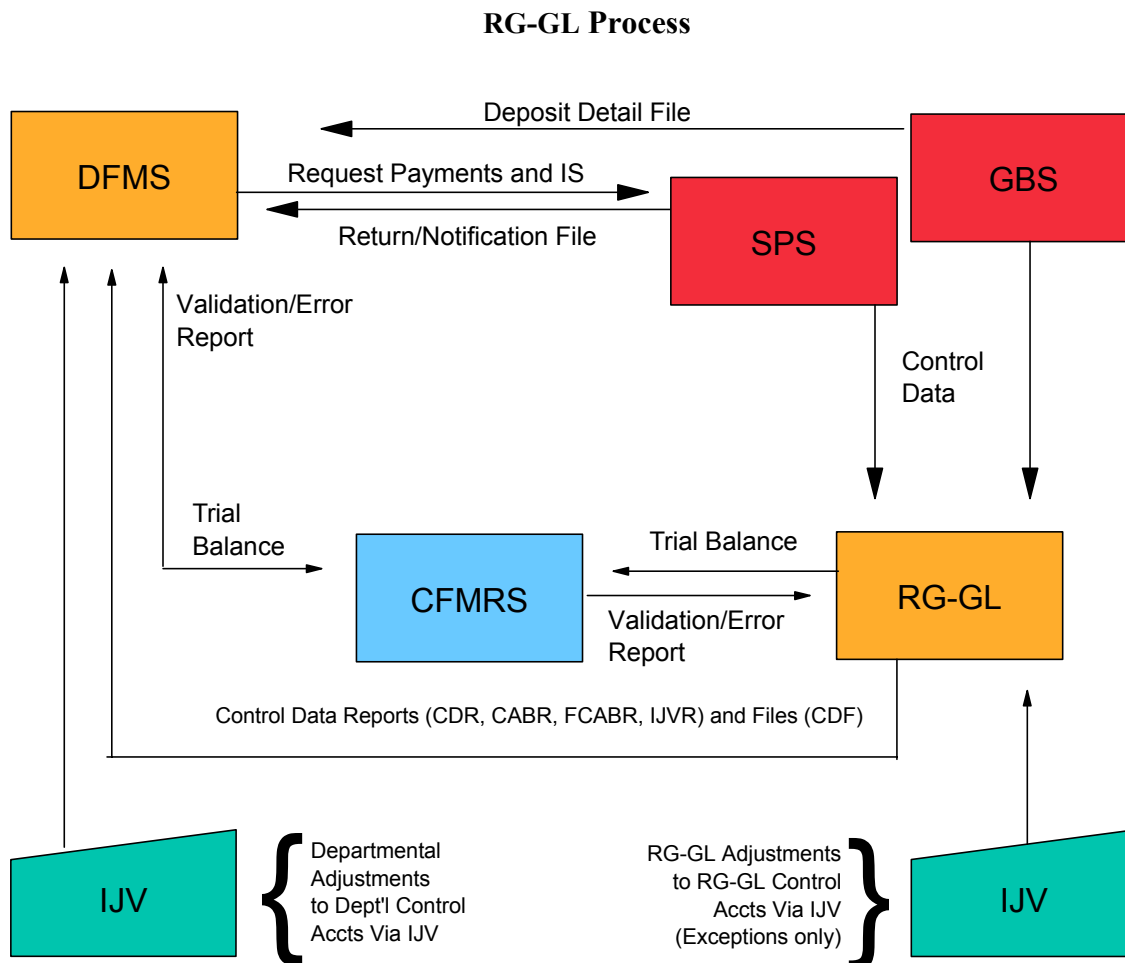
The Receiver General-General Ledger (RG-GL) is one of the central systems managed by Public Works and Government Services Canada (PWGSC) using the Common Departmental Financial System (CDFS). The RG-GL maintains control account balances for all payments, interdepartmental settlement (IS) transactions, Departmental Bank Accounts (DBAs) and deposits processed by the Treasury Systems for all departments. The RG-GL also serves as the repository for the Receiver General (Department 097) accounting transactions.

The RG-GL:

- supports the account balance concept to ensure that all the cash receipts, disbursements and interdepartmental settlements (ISs) are accounted for properly in a timely fashion in the accounts of Canada;
- performs foreign exchange conversion for foreign payments;
- provides a trial balance to the Central Financial Management Reporting System (CFMRS) on a monthly basis;
- provides departments, on a daily basis (if control data is produced), with a report of their respective control account balances and control account details;
- provides departments with a Final Control Account Balance Report (FCABR) at month-end; and,
- provides comprehensive financial management, control and reporting capabilities for the Receiver General (RG).

7.2 RG-GL PROCESS

The following diagram illustrates the flow of information between the RG-GL, the Treasury Systems and the Departmental Financial Management System (DFMS).



GBS (SOBG)	- Government Banking System
CABR (RSCC)	- Control Account Balance Report
CDF (FDC)	- Control Data File
CDR (RDC)	- Control Data Report
CFMRS (SCGRF)	- Central Financial Management Reporting System
DFMS (SMGF)	- Departmental Financial Management System
FCABR (RFSCC)	- Final Control Account Balance Report
IJV (PJI)	- Internal Journal Voucher
IJVR (RPJI)	- Internal Journal Voucher Report
RG-GL (GLG-RG)	- Receiver General-General Ledger
SPS (SNP)	- Standard Payment System

7.2.1 RG-GL Inputs

There are two main input sources to the RG-GL as follows:

7.2.1.1 Treasury Systems

The Government Banking System (GBS) supplies control data on deposits and the Standard Payment System (SPS) supplies control data on payments, Departmental Bank Accounts (DBAs) and Interdepartmental Settlements (ISs) to the RG-GL.

The SPS offers three payment methods: cheque, direct deposit and Electronic Data Interchange (EDI). Some of the basic processes performed by the SPS include: regular payment issue, priority payment issue, payment cancellations, foreign currency payments issue, processing of issue data for DBAs and processing ISs between two departments.

Please note that Chapter 5 of this manual is under revision and will be updated to reflect the GBS.

7.2.1.2 Internal Journal Vouchers (IJVs)

The Central Accounting Journal Voucher (CAJV) process between two departments is eliminated and replaced in most cases, with the Interdepartmental Settlement process in SPS. However, some transactions between a department and the Receiver General are handled by IJVs, not by the IS process, due to the external nature of the transactions. These IJVs are recorded manually by the Receiver General directly in the RG-GL. Since these IJVs affect a departmental control account, they must also be recorded manually by departments directly within their DFMS during the same accounting period, in order for the control accounts to be updated in both trial balances (RG-GL and Department) by month-end.

Refer to Appendix A for a list of transactions that are processed by IJV with the Receiver General.

The procedures for IJV processing for cheque cancellation are listed in the appropriate Receiver General Directives (RGDs) as follows:

RGD 1999-7	Departmental Bank Accounts (DBAs) for Departments
RGD 1999-6	Post-Issue Procedures for Receiver General Cheques - for Departments Complying with the Financial Information Strategy (FIS)

The URL for these RGDs is: <http://publisservice.pwgsc.gc.ca/rg/text/oldrg-e.html>.

7.2.2 RG-GL Control Account Updates

On a daily basis, under the account balance concept, the Treasury Systems forward control data to the RG-GL, which maintains the control account balances for each department. Every morning the RG-GL receives the control data for treasury transactions processed the previous night by the Treasury Systems. The RG-GL edits this control data, creates and posts double-sided accounting entries, which update departmental control accounts. It is to be noted that the entries recorded in the control accounts of the RG-GL are opposite as to debit (DR) or credit (CR) entries recorded by departments in their DFMS.

For example, when a department requests a payment issue through SPS, the departmental Payment Control Account will be credited in it's DFMS. The SPS control data for the payment issue will be sent to the RG-GL. The RG-GL will debit it's Payment Control Account related to that department.

For more information on accounting entries, refer to Chapter 10 of this manual, "Accounting Entries", which can be found at the following URL:

<http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

Since the RG-GL accounts are maintained in Canadian dollars, the RG-GL converts the foreign currency payment amounts issued into the equivalent in Canadian dollars. The RG-GL calculates the Canadian equivalent amount at the SPS requisition level rather than at the individual payment level, consequently, the amount may vary by a few pennies from the Canadian amount calculated by departments. No adjustments are required by departments since a low tolerance level for payments in a non-Canadian currency has been established within CFMRS.

The control accounts maintained by the RG-GL are as follows:

61ddd	Payment Control Account
62ddd	Deposit Control Account
64ddd	IS Debit Control Account
65ddd	IS Credit Control Account
66ddd	Payment Control Account - US Dollars
67ddd	Payment Control Account - Other Foreign Currencies (British Sterling Pounds and Euro)
68ddd	Payment Control Account - DBA (including Zero Balance Account (ZBA))
69ddd	Deposit Control Account - Foreign
6Bddd	Non-Treasury Control Account - Department of Finance
6Cddd	Paper Employment Insurance Warrants - Human Resources and Skills Development

The control accounts are part of the financial reporting classification that is represented by a five digit Financial Reporting Account (FRA). The first digit starts with a “6” and identifies a departmental control account in the RG-GL financial accounting systems. The second digit identifies the type of control account. The last three digits of the FRA identified above as “ddd” represent the department to which this control entry applies.

7.2.3 RG-GL Outputs

7.2.3.1 Purpose

The RG-GL sends reports and data files on control data and control account balances to departments. The control account balances maintained by the RG-GL are a key component of the account balance concept. Departments must reconcile the RG-GL control account balances with the corresponding control account balances recorded in their DFMS. We strongly recommend that departments do this reconciliation on a daily basis. The RG-GL reports and data files will help departments in determining any differences.

The reconciliation must be performed in accordance with Chapter 11 of this manual, “Reconciliations Required by Departments under FIS”, which can be found at the following URL: <http://publisservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

7.2.3.2 Description of Outputs

(a) RG-GL Control Data Report (CDR)

The CDR is sent to each department on a daily basis (if control data is produced). It contains control data details sent to the RG-GL by the Treasury Systems. The payments (Canadian, foreign and DBA issue) are presented at the requisition level, while ISs are shown at the individual settlement level. For deposits, the report shows the total deposits for the day. A sample of the RG-GL Control Data Report (CDR) is found in Appendix B.

(b) RG-GL Control Account Balance Report (CABR) and RG-GL Final Control Account Balance Report (FCABR)

The CABR is sent to each department on a daily basis (if control data is produced). It is produced in conjunction with the CDR, CDF and/or, if applicable, the IJVR. The report contains summarized daily and year-to-date control account balances. The breakdown of the summarized daily totals is contained in the CDR and/or the IJVR. A sample of the RG-GL Control Account Balance Report (CABR) is found in Appendix B.

The FCABR is sent once a month to each department at the end of the RG-GL accounting period. The RG-GL accounting period closes on the third working day following the end of the previous month, consequently, the FCABR is sent to departments on the fourth working day. This report is produced for all departments, whether control data was produced or not. The FCABR is identical to the CABR except that it contains summarized daily and year-to-date control account balances at the end of the RG-GL accounting period. Just below the report heading but before the column titles, the report would contain the words “Final report for this accounting period”, indicating that it is the final CABR for an accounting period.

The control account balances contained in this report are the balances that the RG-GL transmits in the trial balance to CFMRS. Therefore, departments must reconcile their control account balances in their DFMS to the balances of control accounts in the FCABR before transmitting their trial balance to CFMRS. Where control account discrepancies are identified in the CFMRS, departments will be required to perform adjusting entries prior to the transmission of the second trial balance for the accounting period.

(c) RG-GL Internal Journal Voucher Report (IJVR)

The IJV report will be used to reflect specific transactions initiated by the RG (Department 097), which affect control accounts for a department. As these transactions are external to the government, they are processed by IJV rather than IS. Departments must ensure that all transactions reflected in the report are accurate and are also processed within their DFMS as IJVs within the same accounting period. A sample of the RG-GL Internal Journal Voucher Report (IJVR) is found in Appendix B.

(d) RG-GL Control Data File (CDF)

The CDF is sent to the PWGSC mainframe on a daily basis (if control data is produced). It contains control data details sent to the RG-GL by the Treasury Systems. The payments (Canadian, foreign and DBA issue) are presented at the requisition level, while ISs are shown at the individual settlement level. For deposits, the report shows the total deposits for the day. This file can be used by departments to perform an automated reconciliation in their DFMS.

The “Output Record Layout from the RG-GL & the PS-GL Control Data File” document provides a description for each field, its length and position within the file. The URL for this document is: <http://publisservice.pwgsc.gc.ca/cars-sccr/casd/rggl/documents-e.html>.

7.2.3.3 Distribution of Outputs

The Generic Utility Services (GUS) Split/Distribute Application Program Interface (API) processes an application file containing the RG-GL outputs to be sent to a client department. These outputs are distributed in accordance with the distribution information stored in the GUS Distribution System (GDS) database. They are sent to departments on a daily basis if control data has been produced by one or more of the Treasury Systems. Any of the RG-GL outputs can be sent to one or several users.

The RG-GL reports (CDR, CABR/FCABR and IJVR) are distributed to departments via the Central Systems Mailbox (CSM), with or without e-mail notification.

The CSM can be found at the following URL:

<http://publisservice.pwgsc.gc.ca/cars-sccr/casd/csm/mailbox-e.html>.

The Control Data Files can be distributed to departments via access to the PWGSC mainframe (Direct Access Storage Device (DASD)), with or without e-mail notification. The computer facility in the client department will use the File Transfer Protocol (FTP) to access data files stored on DASD.

The Control Data Files are stored on the mainframe using the following standard name:

A) Production environment: "FISSHR.PROD.NCddd.CDFS.XX.RGCTLDT(GDG)"

7.2.3.4 CSM - Online Distribution Form

The RG-GL has automated its distribution of output requests.

To make any modifications to the RG-GL distribution, departments must use the **CSM - Online Distribution Form** available at the following URL:

<http://publisservice.pwgsc.gc.ca/cars-sccr/casd/csm/mailbox-e.html>.

7.2.4 Transactions between Departments and the Receiver General (RG) (Dept. 097)

Transactions between departments and the Receiver General **imply that**:

- (a) Since the SPS identifies all IS Requests as internal, the use of RG-IJV rather than SPS relates to the fact that for specific transactions at the point of government-wide consolidation, they are not to be considered as internal government transactions because of their external nature. These specific transactions affect the departmental control accounts in both the RG-GL and the DFMSs.
- (b) Generally, it is the Receiver General who will initiate the Internal Journal Voucher (RG-IJV) transaction. For more information about defining the initiator, please refer to Appendix A, Transactions between Departments and the Receiver General (RG) (Dept. 097).

- (c) For some exceptional transactions, initiation by the RG is not feasible because only the other department knows the amount involved. In these cases, the department should inform the RG of the transactions. The RG will process the Internal Journal Voucher (RG-IJV) in the RG-GL.

The processing of transactions between departments and the RG (Dept. 097), using an RG-IJV, are listed in Appendix A.

7.2.4.1 Process Description when using an RG-IJV

Throughout the following text, the procedures to be followed by departments are highlighted in bold characters.

Determine which of the departments involved has the information for the initiation of the settlement process by the RG.

To achieve this, refer to Appendix A, Transactions between Departments and the Receiver General (Dept. 097).

The Receiver General will raise an RG-IJV.

The general rule is for the Receiver General to first update the RG-GL control accounts, produce the RG-GL IJV report to advise the department which, upon its receipt, will raise an IJV (or equivalent transaction) to update its DFMS.

The Receiver General will update the departmental control accounts in the RG-GL.

The RG-IJV will be processed by the RG-GL system which will affect the appropriate control account(s) and produce an IJV report for the department as per the RG-GL monthly schedule. In some exceptional cases, the RG will only raise the RG-IJV in the RG-GL after receiving the detail information from the department.

The department will raise an IJV (or equivalent).

The IJV (or equivalent) will be raised by the department upon receipt of the IJV report from the RG-GL.

The department will update its DFMS to affect its own control accounts.

The department will process the IJV (or equivalent) in its DFMS to update its accounts. Care will be exercised to ensure that posting(s) to the account(s) is done in the **same** accounting period as the update in the RG-GL by the Receiver General.

At month end, both the RG-GL and the DFMS will forward their monthly trial balance to the CFMRS.

At month end, the RG-GL will forward to the CFMRS, as part of its monthly trial balance, the control account balances as maintained by the Receiver General for each department, which will include the effect of processed transactions via RG-IJVs. The comparison of the RG-GL control accounts closing balances by the CFMRS, to those submitted by the departments, will validate and confirm the accuracy of the departmental monthly trial balance.

7.2.4.2 Mandatory Requirements

The RG-IJV raised by the Receiver General

The successful processing of the RG-IJV in the RG-GL depends on some essential data elements provided by the Receiver General. The Receiver General will exercise due care to ensure that such mandatory data elements are present and accurate as they are subject to RG-GL editing. Inaccuracies or omissions detected will cause the reject of the input data.

The Receiver General will insert in the description field of the RG-IJV information relevant to the transaction being processed. This information will be reflected, for each RG-IJV processed, in the IJV report produced by the RG-GL system and forwarded to the department.

The IJV report is produced by the RG-GL and forwarded to the department as a result of processing RG-IJVs raised by the Receiver General. The report notifies the department of the necessity on its part to raise an IJV (or equivalent) to update its related accounts in the DFMS in the same accounting period.

The IJV or equivalent raised by the department

Upon receipt of the IJV report produced by the RG-GL, the department will raise an IJV or equivalent to update its related accounts in the DFMS. The information provided on the IJV report by the Receiver General, describing the nature of the transactions, will assist the department in defining the accounts affected.

7.2.4.3 Exception to the General Rule

The exception being addressed is when the other department initiates the interdepartmental transaction, rather than the Receiver General as stated in the general rule. These exception transactions are listed in Appendix A, Transactions between Departments and the Receiver General (Dept. 097), where RG-IJVs are used.

Please note that the first of the two IJVs is normally initiated by the RG-GL. For those transactions where the amount is known only by the department, the information must be forwarded to the RG-GL so that the RG-IJV can be prepared. The Internal Journal Voucher Report (IJVR) is then generated and sent the next morning. After receiving the IJVR, the department will record an IJV or equivalent in its DFMS. This process will ensure there is no timing difference between the RG and the department.

A sample of the RG-GL Internal Journal Voucher Report (IJVR) is found in Appendix B. Other pertinent information (i.e., for DBA cancellation) is also available in RGD 1999-7, Departmental Bank Accounts (DBA) for Departments, and in RGD 1999-6, Post-Issue Procedures for Receiver General Cheques - For Departments Complying with the Financial Information Strategy (FIS), at the following URL:
<http://publiservice.pwgsc.gc.ca/rg/text/oldrg-e.html>.

7.2.4.4 Monitoring and Control by the Receiver General

The RG-GL system is primarily used to execute the roles and responsibilities of the RG pertaining to the monitoring and control over the appropriate accounting and recording of all cash receipts and disbursements in the books of the Government of Canada. The RG-GL system receives financial data from the Treasury systems and its users.

These control account balances are forwarded daily to the departments by the RG-GL to enable the ongoing departmental verification of the related accounting entries within their respective DFMS.

The RG-GL forwards the control account balances as part of the monthly trial balance to the CFMRS. The closing balances of the control accounts are used to ensure, through a matching process to the control accounts submitted monthly by the departments in their trial balance, that the transactions processed through the use of RG-IJV are accounted for properly within the DFMS of departments as well as in the books of the Government of Canada.

This monitoring and control process exercised by the Receiver General is explained in detail in Chapter 3 of the Receiver General Manual, "Overview of the FIS Set of Applications", which can be found at the following URL:
<http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

7.2.4.5 Errors when using RG-IJVs

When errors occur in the processing of an RG-IJV, the general rule is that the initiator of the information for the RG-IJV in error will also initiate and coordinate the corrective process.

An error made on an RG-IJV by the Receiver General

An error made on an RG-IJV by the Receiver General, such as the usage of improper coding and/or amount, will affect only the accounts in the RG-GL. Where an error is detected, the Receiver General will raise an exact reversal RG-IJV and a new RG-IJV with the proper coding and/or amount. The associated accounting entries will be reflected on the IJV reports sent to the affected departments. The Receiver General will also communicate with the department to explain the correction.

7.3 RG-GL MONTH END PROCESSING

Last working day:

A department's accounting period closes on the last working day of the month.

Third working day:

The RG-GL accounting period closes on the third working day following the end of the previous calendar month.

Note: During the first three working days of the next calendar month, departments must ensure that no SPS input files are sent with the previous accounting period. All transactions with SPS must be entered with the **current** accounting period. SPS does not edit the accounting period and transactions will be posted in the RG-GL with the wrong accounting period. This will result in control account reconciliation problems and adjustments may be required in the DFMS.

Fourth working day:

The FCABR is sent to departments on the fourth working day. This report is produced for all departments. Just below the report heading but before the column titles, the report would have the words "Final report for this accounting period", indicating that it is the final CABR for an accounting period.

The RG-GL accounting period starts on the fourth working day following the end of the previous calendar month. All control data received on the first four working days, related to the new accounting period, will appear in the Receiver General General Ledger on the fifth working day.

Fifth working day:

The RG-GL transmits its first trial balance for a given accounting period to CFMRS by 12:00 p.m. (noon) on the fifth working day. The trial balance includes the departmental control account balances and the balance of the Department 097 trial balance accounts. The CFMRS will then match the control account balances submitted by the DFMS to those provided by the RG-GL and the Payroll System-General Ledger (PS-GL).

Seventh working day:

In exceptional circumstances, the RG-GL may need to retransmit its trial balance to the CFMRS. Should a retransmission be required, it must be transmitted by 12:00 p.m. (noon) on the seventh working day.

7.4 RG-GL YEAR END PROCESSING

Specific year end procedures and cutoff dates will be issued by the Receiver General prior to each year end. Departments will be advised accordingly.

The Year End Timetable and Procedures for the current fiscal year are available as Chapter 14 of the Receiver General Manual, “Year End Timetable and Procedures”, which can be found at the following URL: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

For period 12 and extended periods, the RG-GL will produce and send a Supplementary Control Account Balance Report (SCABR) replacing the Final Control Account Balance Report (FCABR). An e-mail will be sent to all departments each time the SCABR is produced. For specific dates, please refer to the RG-GL Web site under the RG-GL Year End Procedures highlights available at the following URL:

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

7.5 RG-GL INQUIRIES

Any queries related to the Receiver General-General Ledger Division should be directed to:

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Receiver General-General Ledger Division
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Central Accounting and Reporting Sector
Finance, Accounting, Banking and Compensation Branch
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Mailing address: Ottawa, Canada K1A 0S5
E-mail address: barbara.cucheran@pwgsc.gc.ca
Tel.: (819) 956-2847
Fax: (819) 956-8400

or

Carmen Daigle
Chief
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Mailing address: Ottawa, Canada K1A 0S5
E-mail address: carmen.daigle@pwgsc.gc.ca
Tel.: (819) 956-8211
Fax: (819) 956-8400

Appendix A

Transactions between Departments and the Receiver General (RG) (Dept. 097)

The following interdepartmental transactions are not processed using an Interdepartmental Settlement (IS) due to the external nature of the transactions. For this reason, these transactions are processed in the Receiver General-General Ledger (Dept. 097) and in the department's DFMS using Internal Journal Vouchers (IJVs) or an equivalent transaction. Departments will **normally** use journal vouchers to input the accounting entries into their DFMS, after confirmation of processing from the RG-GL. NOTE: Additional exceptions may exist.

As a general rule, interdepartmental transactions are to be initiated by the Receiver General (RG) (Dept. 097). For some types of transactions, initiation by the RG is not feasible because only the department knows the amount involved. These transaction types should be initiated by the department.

When the department initiates the interdepartmental transaction, the department is required to provide the detailed information the same day to the Receiver General. The RG will raise an RG-IJV to update the RG-GL departmental control accounts and offset accounts. The department must inform the RG of the pertinent transaction information through the use of electronic mail message or fax. After receiving the IJVR that lists the IJVs that affected the control accounts, the department will record an IJV or equivalent in its DFMS in the same accounting period. This process will ensure there is no timing difference between the RG and the department.

Internal Journal Vouchers (Interdepartmental transactions) with the Receiver General (RG) (Dept. 097):

1. The following transactions may apply to various departments:	
DBA adjustments	RGD 1999-7
DBA redemption adjustments	RGD 1999-7
DBA cancellation	RGD 1999-7
RG payment adjustments	RGD 1999-6
Cancelled cheque - salary garnishment	RGD 1999-6
Zero Balance Account (ZBA) replenishments	RGM - Chapter 10
Foreign Payment Adjustments by RG	

2. The following transactions are with the Department of Finance (FIN) (Dept. 006):	
2.1 For the following transactions, the RG knows the amounts that will be involved and will initiate the IJV in the RG-GL	
Interest on excess fund of military purchases - Finance	RGM - Chapter 10
Interest on foreign currency bank accounts - Finance	RGM - Chapter 10
Interest on term deposits transferred to Finance	RGM - Chapter 10
Interest on GST account (National Bank)	
Recovery of the net fiscal agent cheques included in the redemption from Finance	RGM - Chapter 10
Reinstatement of RG cheques redeemed after previously written off	RGM - Chapter 10
Reinstatement of DBA cheques redeemed after previously written off	RGM - Chapter 10
Write-off of DBA cheques uncashed after 10 years of issue	RGM - Chapter 10
Write-off of foreign cheques uncashed after 10 years of issue	RGM - Chapter 10
Write-off of RG cheques uncashed after 10 years of issue	RGM - Chapter 10
Quarterly revaluation of foreign bank accounts	
Foreign cheques redeemed after 10 years previously written off	
RG cheques redeemed after 10 years previously written off	

2.2 The following are exception transactions with the Department of Finance (FIN) (Dept. 006): Note that the IJVs are normally initiated by the RG-GL but there are exceptions with respect to the Department of Finance. Since the amount is known only by the Department of Finance, it is this department's responsibility to inform the RG. Upon receipt of the detail information from Finance, the RG will process an IJV in the RG-GL accordingly. After receiving the IJVR that lists the IJVs affecting control accounts, the department will record an IJV in its DFMS. This process will ensure there is no timing difference as to the accounting period between the RG and the department for control account reconciliation purposes.

Redemption of Marketable Bonds
Redemption of Foreign Loans
Commission Fees (i.e. C.S.B.)
International Monetary Fund
Exchange Fund Account
Interest due on debt item
Treasury Bills
Year-end revaluation of foreign debt account

3. These transactions are with the Department of Human Resources and Skills Development (Dept. 014):

Issue and cancellation of paper Employment Insurance Warrants.

4. This transaction is with the Department of National Defence (DND) (Dept. 018):

DND Koblenz foreign payments and cancellations

5. These transactions are with the Department of Social Development (Dept. 036):

Write-off of CPP cheques uncashed after 10 years of issue

6. These transactions are with the Department of Public Works and Government Services Canada (PWGSC) (Dept. 127):

Recovery of adjustments <\$20 for DBA cheques from PWGSC	RGM - Chapter 10
Recovery of adjustments <\$20 for RG payments for PWGSC	RGM - Chapter 10
Recovery of Zero Balance Account (ZBA) charges (letter of credit charges encountered by the Department of Foreign Affairs and International Trade) from PWGSC	RGM - Chapter 10
To charge PWGSC for non-client items accepted by Financial Institutions (losses subject to qualification)	
Recovery of Misdirected Direct Deposit (payments)	
Issue and cancellation of Canadian payments in Koblenz by PWGSC (Non SPS)	
Issue and cancellation of foreign currency payments in Koblenz by PWGSC (Non SPS)	

The accounting entries related to some of these transactions are reflected in Chapter 10 of this manual entitled, “Accounting Entries”, which can be found at the following URL:

<http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>.

Appendix B (cont'd)

Sample RG-GL Control Account Balance Report

CD1VY

R G - G L / G L G - R G

PAGE: 1

CONTROL ACCOUNT BALANCE REPORT /
RAPPORT DU SOLDE DES COMPTES DE CONTRÔLE

2004-03-16

DEPT/MIN : ddd
FY/EF : 2003/2004
AP/PC : 12
BD/DA : 2004-03-15

DEPARTMENT NAME/NOM DU MINISTÈRE

FIS CONTROL ACCOUNTS / COMPTES DE CONTRÔLE DE LA SIF	PRTNR DEPT / MIN ASSOC	DAILY TOTAL / TOTAL QUOTIDIEN	ACCOUNT BALANCE / SOLDE DE COMPTE
61ddd PAYMENT CONTROL ACCOUNT COMpte DE CONTRÔLE DES PAIEMENTS		24,670.04 DR	63,480,903.34 DR
62ddd DEPOSIT CONTROL ACCOUNT COMpte DE CONTRÔLE DES DÉPÔTS		9,368.06 CR	1,231,590.55 CR
64ddd I.S. DEBIT CONTROL ACCOUNT COMpte CONTROLE DE RI DÉBITEUR	PPP	300.00 CR	7,707.92 CR
	PPP	0.00 DR	7,047.83 CR
	PPP	0.00 DR	1,219.04 CR
	PPP	200.00 CR	4,923.94 CR
TOTAL 64ddd -		500.00 CR	20,898.73 CR
65ddd I.S. CREDIT CONTROL ACCOUNT COMpte CONTRÔLE DE RI CRÉDITEUR	PPP	0.00 DR	46,215.35 DR
	PPP	800.00 DR	20,746.79 DR
	PPP	200.00 DR	17,184.00 DR
TOTAL 65ddd -		1,000.00 DR	84,146.14 DR
66ddd PAYMENT CONTROL ACCOUNT-U.S.\$ COMpte DE CONTRÔLE-PAIEMENT-\$E.U.		74,529.85 DR	1,172,898.10 DR
68ddd PAYMENT CONTROL ACCOUNT-DBA COMpte DE CONTRÔLE-PAIEMENT-CBM		0.00 DR	1,155,385.87 DR

ddd = department number
ppp = partnering department
DA = date d'affaire

END OF REPORT / FIN DU RAPPORT

Appendix B (concl'd)

Sample RG-GL Internal Journal Voucher Report

H1BCF

R G - G L / G L G - R G

PAGE : 1

INTERNAL JOURNAL VOUCHER REPORT / RAPPORT DE PIÈCES DE JOURNAL INTERNES

2003-12-10

DEPT/MIN : ddd
 FY/EF : 2003/2004
 AP/PC : 12
 BD/DA : 2003-12-09

DEPARTMENT NAME / NOM DU MINISTÈRE

FRA	I/E	DEPT	DAO	PRTNR	JV ID	RG-GL	DESCRIPTION	AMOUNT
CIF	IND	MIN	BCM	MIN	NO. PJ	BCM DU	DESCRIPTION	MONTANT
	I/E			ASSOCIÉ		GL-RG		
6X000	E	ddd	0000		00000001471	3002	EXCHANGE FUND - ADVANCE REGULAR TO REVERSE JV.#1436	67,000,000.00 CR
6X000	E	ddd	0000		00000001473	3002	FOREIGN LOAN PAYMENT JUNE 29, 2000	10,872,000.00 DR
6X000	E	ddd	0000		00000001474	3002	EXCHANGE FUND - ADVANCE REGULAR JUNE 30, 2000	12,000,000.00 DR
6X000	E	ddd	0000		00000001475	3002	INTERNATIONAL MONETARY FUND JUNE 30, 2000	78,597,000.00 DR
6X000	E	ddd	0000		00000001477	3002	FOREIGN LOAN PAYMENT JUNE 30, 2000	3,485,380.53 DR

TOTAL

37,954,380.53 DR

The above noted Journal Vouchers were processed within the Receiver General - General Ledger. The RG-GL Daily Total and Account Balance fields of the Control Account Balance Report reflect these amounts. Departments are required to create the appropriate offsetting entries in their DFMS for the same accounting period.

Les pièces de journal ci-dessus ont été traitées dans le Grand livre général du receveur général. Ces montants apparaissent dans le Rapport GLG-RG du solde des comptes de contrôle sous les en-têtes « Total quotidien » et « Solde de compte ». Les ministères doivent enregistrer les écritures correspondantes dans leur système financier au cours de la même période comptable.

END OF REPORT / FIN DU RAPPORT