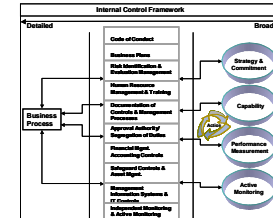


Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



Environment Canada

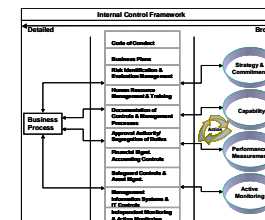
Financial Management Roles and Responsibilities in Relation to the Internal Control Framework (ICF) - *Appendicies*

Complementary Departmental Policy Document to:

- **Guidance for Deputy Ministers** - a Framework of Expectations for DM's
<http://www.pco-bcp.gc.ca/default.asp?>
- **Management Accountability Framework (MAF)** – Guidance on Control
http://www.tbs-sct.gc.ca/maf-crg/index_e.asp

Final Draft - February 17, 2003
Version 2c
(Updated to July 2003)

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



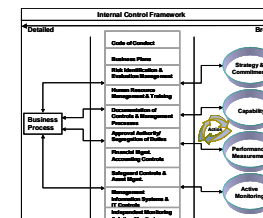
Financial Management Roles and Responsibilities in Relation to the Internal Control Framework (ICF) - Appendices

Final Draft - February 2003
V 2c
(Updated to July 2003)

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Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



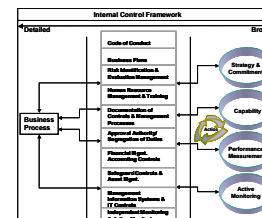
1.1.2 Commitment Authority (FAA Section 32)

Commitment authority relates to the verification of the availability of funds / budget to undertake the expenditure requisition. Commitment authority, as governed by Section 32 of the FAA, and is derived from Appropriations as approved by Parliament, which provide authority to draw on funds against the Consolidated Revenue Fund (CRF) for approved EC programs. The spending of these funds is subject to and limited by TBS regulations and directives made under the authority of the FAA. Commitment authority is delegated by the Deputy Minister (DM) in *the EC Delegations of Financial Signing Authorities* instrument to facilitate current and future administrative processes and internal controls that best meet the DM's obligations to maintain records of undischarged commitments and verify funds availability.

For **Service and Functional Program Managers**, these include commitment of revenues, and goods / services that will result in an expenditure of funds, such as salary and non-salary payments, committing supplies and services, authorizing travel and relocation, and authorizing commitments for grants and contributions under existing approved programs. For **Financial Managers**, this would include all of the above, plus authority to manage commitments in the departmental general ledger, related journal entries, commitments of capital assets, bad debts, and the management of commitments for intergovernmental settlements. The *EC Financial Directives Manual and Financial Signing Authorities* instrument outline commitment authority for both *Financial and Program Managers* involving the following transactions:

- Goods and services
- Grants and contributions
- Staffing
- Pay and benefits
- Training and development
- Travel and advances
- Relocation and advances
- Isolated postings
- International travel
- Conference attendance / sponsorship
- Membership fees
- Hospitality
- Ex-Gratia payments
- Claims by or against the Crown

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



1.1.3 Contracting Authority

Contracting authorities are a further subdivision of expenditure authority delegated by the Minister to specific managers and administrative managers in the department pursuant to Sections 7.3 and 41(1) of the *FAA*, the *Government Contract Regulations*, the *TB Manual - Contracting Volume*, the *Federal Real Property Act*, and the *TB Manual - Real Property Volume*. These contracting authorities allow *Financial and Program Managers* to:

- enter into, sign, or amend contracts on behalf of the Minister;
- engage a person or a firm to provide a good or a service to construct or improve capital assets;
- approve the disposal of surplus materiel, and/or acquire and dispose of federal real property;
- approve the write-off of losses (due to fire, theft, negligence and shortages); and
- approve the loan of Crown-owned materiel.

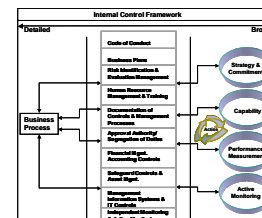
Section 3.0 of Appendix B of The EC Financial Directives Manual and Financial Signing Authorities outlines the special conditions and financial limitations attached to the various authorities being delegated by the Minister.

1.1.4 Authority to Confirm Contract Performance and Price - Contract Performance (FAA Section 34)

Contract performance, pursuant to Section 34 of the *FAA*, certifies that work has been performed as required; for example, services and supplies have been satisfactorily provided; travel has been successfully carried out; employee overtime has been worked; and contract performance has been in accordance with contractual terms and conditions, etc.

Contract performance authority also encompasses the certification that the price, eligibility and/or entitlement to receive funds for contract performance from the government of Canada is valid. If the price is not specified by contract, it must be deemed reasonable before payment is made. This authority also includes certification in instances where a payment is to be made before completion of the work, delivery of the goods, or rendering of the service that the payment is in accordance with the contract; that a claim for the payment is “reasonable”; and in the case of any other payment, that the payee is entitled to the payment.

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework

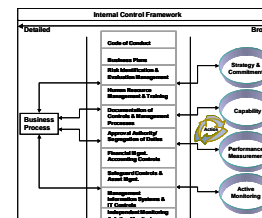


For **Functional Program Managers**, this authority is given to functional positions, that requires non-financial managers to exercise this authority on behalf of, or as an agent for, the manager who has budgetary responsibility. For **authorized Financial Managers**, this spending authority includes all of the above, if delegated, and involves managing the business processes to ensure that contract performance has been certified before Payment can be made.

1.1.5 Payment Authority (FAA Section 33)

Payment authority to exercise final payment pursuant to section 33 of the FAA is generally the role of **authorized Financial Managers** within EC Finance. This involves authorizing the release of payment for funds from the CRF, and involves a digitally encrypted automated file transfer between EC and the Receiver General for Canada. It is the Receiver General for Canada who administers all cash management matters on behalf of the government and all departments, including cash receipts (deposits), cash expenditures (cheques), intergovernmental settlements (IS's), payroll and benefit expenditures (payroll electronic transfers / cheques), and all other program expenditures.

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework

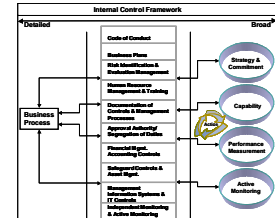


2 Appendix B - Delegated Authorities and Example Authority Verification Forms

The following documents (*as found in the Departmental Signing Authorities, and Forms Folders within the Public Folders of Outlook*) are key accountability instruments that identify delegated financial management authorities. The example forms are the instruments used to demonstrate that required approvals have been made by authorized *Financial and Program Managers* in discharging their roles and responsibilities under Sections 32, 33, & 34 of the FAA for transactions management.

- Delegation of Financial Signing Authorities and Designation Order Instrument - as updated May 8, 2001
- Requisition for Service Contract (Form 02-1884) - requires Certification pursuant to Sec. 32 of the FAA
- Requisition for Payment (Canadian Funds) (Form GC 80-1) - requires Certification pursuant to both Sections 33 & 34 of the FAA

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



Environment Canada
Delegation of Financial Signing Authorities and Designation Order Instrument
Effective : May 8, 2001

Management Level	Operational Authorities					Functional A	
	DM	1	2	3	4	5	6
	A	ADM / RDG	DG	DIR	Chief / Head	ADM - CS	Finance
Area Of Responsibility	A	R	R	R	R	A	A
1.0 Spending Authority - Expenditure Initiation with Availability of Funds							
1.1 Goods and Services	F	F	F	F	F	F	F
1.2 Staffing	F	F	F	F	F	F	F
1.3 Pay and Benefits	F	F	F	F	F	F	F
1.4 Training and Development	F	F	F	F	F	F	F
1.5 Travel and Advance	F	F	F	F	F	C	C
1.6 Relocation and Advance	F	F	F	C	C	C	C
1.7 Isolated Posts	F	F	F	C	C	C	C
1.8 International Travel	F	F					
1.9 Conference Attendance/ Sponsorship	C / F	C	C	C	C	C	C
1.10 Membership Fees	F	700	700	700		700	700
1.11 Hospitality	5K	1.5K	1.5K	1.5K		1.5K	1.5K
1.12 Grants and Contributions	F	F	F	F		F	F
1.13 Ex-Gratia Payments	F	2K	2K			2K	2K
1.14 Claims By or against the Crown	F	C	C	C		C	C
2.0 Commitment Authority - Availability of Funds (Section 32 FAA)							
2.1 All Expenditures	F	F	F	F	F	F	F
3.0 Contracting Authority							
3.1 Goods	5K	5K	5K	5K	5K	5K	5K
3.2 Temporary Help	50K	50K	50K	50K	C	50K	50K
3.3 Services - Competitive (Amendment)	400K (200K)	400K (200K)	400K (200K)	400K (200K)	C	400K (200K)	400K (200K)
3.4 Services - Competitive Electronic Bidding (Amendment)	2M (1M)	2M (1M)	2M (1M)	2M (1M)	C	2M (1M)	2M (1M)
3.5 Services Non Competitive (Amendment)	100K (50K)	100K (50K)	100K (50K)	100K (50K)	C	100K (50K)	100K (50K)
3.6 Construction & Building Services - Competitive (Amendment)	400K (200K)	400K (200K)	400K (200K)	400K (200K)	C	400K (200K)	400K (200K)
3.7 Construction & Building Services - Non Competitive (Amendment)	60K (40K)	60K (40K)	60K (40K)	60K (40K)	C	60K (40K)	60K (40K)
3.8 Leases & Licenses	50K	50K	50K	50K	C	50K	50K
3.9 Emergency Contract	1M	1M	1M	1M	C	1M	1M
3.10 Call up against Standing Offer Agreements	F	F	F	F	F	F	F
3.11 Contract & Amendments Requiring T.B. Approval	F	F	F	F	F	F	F
3.12 Collaborative Arrangements	F	F	F	F	F	F	F
3.13 Acquisition from other Federal Department & Agencies	F	F	F	F	F	F	F
3.14 Federal Real Property Act	F	F				F	F
3.15 Write-off of Material	F	F	25K	10K		F	F
4.0 Other Contracting Authorities							
4.1 Revenue Contracting	F	F	F	F	500K		
5.0 Spending Authority - Contract Performance and Price, Eligibility or Entitlement (Section 34 FAA)							
5.1 All Expenditures	F	F	F	F	F	F	F
6.0 Payment Authority (Section 33 FAA)							
6.1 All Expenditures	F					F	F
7.0 Other Authorities							
7.1 Return of Receiver General Cheques	F					F	F
7.2 Release of Security Deposits	F					F	F
7.3 Amend Delegation Document	C					C	C
7.4 Intellectual Properties including License Fees	F	F	C	C	C	F	F
7.5 Deletion of Debts	F	10K	10K	200		25K	C
7.6 Waive or Reduce Interest or Administrative Charge	F					F	C
7.7 Set-Off per Section 155 (1) FAA	F	C	C			F	C
8.0 Designation Order							
8.1 Section 73 of the Privacy Act	F					F	F
8.2 Section 73 of the Access to Information Act	F					F	F

A = Applies to all budgets in the Department.
R = Applies to a manager with an approved budget for a particular area of responsibility
C = Conditional authority as set out in Appendix C.
F = Full authority within approved budget and subject to authorities delegated to the department.
K = Thousands of dollars
M = Millions of dollars

Delegation Of Financial Signing Authorities
Every Officer of the Department appointed to a position listed on the Table of Delegation of Financial Authorities Instrument and on the Table of Equivalent Positions, including those officially appointed on acting basis, is hereby granted financial signing authorities within the stated limits therein and in accordance with relevant statutes, regulations and directives. Limits may be increased, from time to time, under the authority of the Deputy Minister, to reflect increased authorities as approved by Treasury Board.

Designation Order
Every Officer of the Department appointed to a position listed on Appendix B, including those officially appointed on acting basis, is hereby designated to exercise the powers to perform the duties and function of the Minister, as head of a government institution, pursuant to section 73 of the Access to Information Act and section 73 of the Privacy Act.

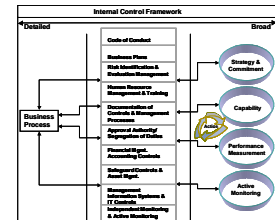
David Anderson
Minister
of Environment Canada

Alan Nymark
Deputy Minister
of Environment Canada

Note

- The authorities extend to the full resource balance available in the relevant budget and that they are limited by policies and procedures prescribed in the TB regulations and directives, issued pursuant to the Financial Administration Act (F.A.A.), and by Departmental directives promulgated in Departmental manuals.
- Signing authorities for Grants and Contributions are subject to the terms and conditions approved by the Treasury Board or the Minister in accordance with the authority delegated to the Minister by the Treasury Board.
- Spending Authority (Section 34 of the FAA) and payment authority (Section 33 of the FAA) for a particular payment, shall not be exercised by the same person.
- Individuals may not approve payments by which they may personally benefit.
- Anytime a delegated manager exercises expenditure initiation authority for a transaction, a functional position may exercise Section 32 and 34 authority with respect to that transaction.
- This Instrument is to be read in conjunction with Appendix C which more fully describes the authorities listed.

**Environment Canada
Financial Management Roles and Responsibilities
in Relation to the Internal Control Framework**

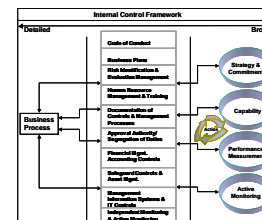


3 Appendix C - Business Process Level - Detailed Roles and Responsibilities for Program Managers in Relation to the ICF

The following table sets out the detailed roles and responsibilities of *Program Managers* in relation to ICF financial management and controls at the business process level.

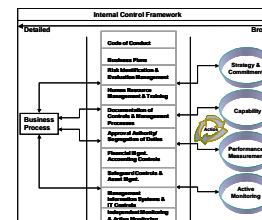
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<ul style="list-style-type: none"> • Resource Allocation and Planning • A documented framework for Financial and Business Planning is in place. • Stakeholders and decision-makers are consulted in setting business plan priorities & proposed results. • Plans are developed for all business lines and service areas on an integrated basis, consistent with strategies, priorities, and planned results. • Strategies, priorities, planned results and financial assumptions are challenged • Appropriate and sufficient resources are provided across business lines and service areas to enable the successful achievement of objectives, consistent with strategies, priorities, and planned results. • Plans are flexible to allow the organization to respond to unforeseen circumstances, and assumptions are challenged. • Standardized processes and infrastructures are in place to support decision-makers and staff to identify resource requirements, prepare budgets, and allocate resources efficiently and effectively. • Annual reference levels are established consistent with planned budgets, and appropriate resource funding is maintained for business line integrity. • Expenditures and investment opportunities are assessed against business cases for planning, decision-making, and priority setting. • Planning processes are actively monitored and improved where 	<ul style="list-style-type: none"> • Resource Allocation and Planning • Conducts strategic, risk and/or contingency planning analyses to advise management of options, the sources and availability of resources for program adjustments. • Plans and develops sectional and systems project budgets. Exercises direct authority and accountability for allocated funds to meet planned program objectives. • Responsibility includes determining requirements, monitoring budgets to ensure funds are spent efficiently, with authority to reallocate funds among project and budget elements. Has latitude to adjust project expenditure timing or resource allocation within the total budget and timeframe. • Monitors the use of allotments and votes. Identifies corrective action to ensure that expenditures levels do not exceed prescribed TB/departmental allotments and authorized appropriations, and that established central agency and departmental internal control processes are respected. • Evaluates plans and priorities, and their financial implications; considers funding sources; and recommends resource allocation strategies and options to managers. This will have a direct impact on effective allocation or reallocation of resources to achieve changing or emerging priorities and maintain quality program service delivery. • Prepares expenditure and/or revenue proposals based on sound business cases for sound decision-making.

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



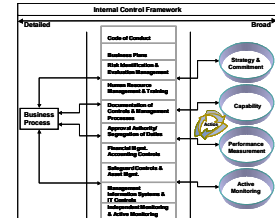
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
warranted.	
<ul style="list-style-type: none"> • Financial Reporting (External) • External reports are consistent with business line structures, and meet user and decision-maker needs with an objective view of departmental resources. • External reporting requirements are documented. • External reports are prepared in accordance with Departmental and Central Agency requirements and GAAP for the Public Sector. • Financial systems are capable of meeting external reporting requirements in a timely, accurate and efficient manner. • Appropriate capability exists to provide for reliable, accurate and timely responses to ad hoc external reporting requests (ex., Access to Information inquiries). • Sufficient financial controls are in place to ensure the accuracy of all external reporting. • Internal audits are conducted to review external reports and practices. 	<ul style="list-style-type: none"> • Financial Reporting (External) • Reviews program information to identify and correct errors, gaps or misstatements in strategic, business and operational planning and reporting information. • Assesses and challenges the accuracy and completeness of program financial data. • Assesses compliance with terms and conditions of grants and contributions programs. Recommends, ensures and monitors corrective action to non-compliant agreements. This requires substantial interpretation of regulations, standards and precedents, as well as risk analysis.
<ul style="list-style-type: none"> • Financial Management Support, Analysis & Forecasting • Financial management control frameworks and documented procedures exist for the preparation of budgets, forecasts, budget allocations and transfers. • Standardized processes and infrastructure are in place to support decision-makers and personnel to identify and allocate resource requirements efficiently and effectively. • Expenditures and investment opportunities are assessed against Business Cases for planning, decision-making and priority setting. • Appropriate financial and system controls are in place to ensure the integrity of the financial management, and forecasting process. • Appropriate systems and reports are available to support financial management activities. 	<ul style="list-style-type: none"> • Financial Management Support, Analysis & Forecasting • Manages operating budget of a program. Reviews financial plans, forecasts and reports on budgets for assigned projects in Directorate/Program functions, and monitors program budgets and expenditures. Has authority to approve additional funds and/or resources, as needed. • Manages an operating budget for a program division/section, with authority to initiate and authorize expenditures (sections 32 and 34 of the FAA) and reallocate resources between budgets. Negotiates and approves the commitment of funds for contracts and recommends payment for deliverables on professional services and goods. • Reviews cost-benefit, risk and trend analyses, and prepares forecasts of expenditures for the development of control, or to enable a course of action. • Initiates, negotiates, reviews and prepares agreements for cost recovery, joint-

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



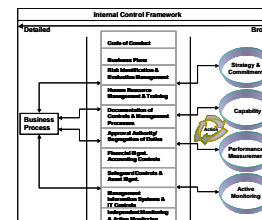
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<ul style="list-style-type: none"> Financial obligations are recorded as commitments, and forecasts are prepared on a regular basis to review financial obligations and anticipated financial results. Sufficient enterprise resource planning (ERP) financial management systems are in place to provide reliable and useful financial information for the management of revenues, expenditures, assets, and liabilities. Accurate and complete accounting transactions are validated and recorded in a timely manner. Financial management processes are actively monitored and improved where warranted. Sufficient resources and expertise exist for Financial Management Support and Analysis Services (forecasts, variance analysis, risk identification, & financial advice). Financial Management training has been provided to decision makers (Managers). The Chart of Accounts is appropriately designed. It is actively monitored and maintained to meet the needs of the Department. Internal and ad hoc financial reports meet the needs of users and are produced in an efficient, timely and accurate manner. Internal reporting is actively monitored and improved to reflect changing information needs. 	<p>funding arrangements with other departments, governments and private sector companies.</p> <ul style="list-style-type: none"> Develops and disseminates financial performance indicators and reports for management of the department to use for decision-making, planning purposes and to monitor the continual improvement of Directorate/Program operations. Negotiates financial contracts with consulting firms, including both cost and payment structure, for the acquisition of services according to approved budget allocations. Is expected to identify best value for money and negotiate with suppliers for cost reductions and discounts. Spends funds in travel status (airfare, taxis, hotels, meals) and completes requests for reimbursement; purchases supplies with a corp. credit card. Assesses documents and procedures completed by managers and staff to ensure compliance with the FAA and Treasury Board directives. Identifies corrective action for areas of non-compliance. Develops fees/rates to recover the full cost of projects carried out on a cost-recovery basis for federal and non-federal (Canadian and international) clients in accordance with TB and departmental practices. The rates established impact on the level of revenue generated by the department.
<ul style="list-style-type: none"> Accounting Adequate books and records of financial transactions are maintained for audit trails, and supporting documentation is comprehensive. The chart of accounts embeds organizational structures and desired coding elements for financial management tracking. Appropriate coding is used for capturing transactions, and accounts are examined on a regular basis. Internal financial reports are prepared from the supporting systems 	<ul style="list-style-type: none"> Accounting Monitors the application of financial policies and business procedures with Program managers and staff, and advises upon non-compliance with legislation and central agency policies. Has authority to develop corrective measures and require action of Program managers and staff. Ensures that the use of financial internal controls and reporting systems are consistent with government policy. Authority to require corrective action of program staff and consultants, and to reject inadequate work. Monitors the use of delegated financial signing authorities and restricts use, where warranted.

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



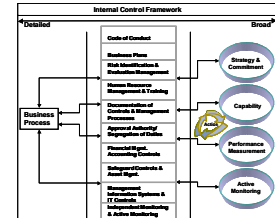
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<p>that meet user needs for managing and decision- making, and the reports are updated to reflect changing information needs.</p> <ul style="list-style-type: none"> • Sufficient resources and expertise exist for the provision of accounting. • AP, AR and GL policies and procedures are clearly documented and understood. • Client Service standards have been negotiated, documented and are in place and duties are appropriately segregated. • Signing authority specimen signature cards are in place to ensure all transactions are properly approved. • Transactional documents are complete and properly safeguarded. • Month end reconciliation and year end procedures are documented, communicated and followed. • Transaction processes and standards are routinely reviewed, evaluated and discussed with Clients (RC Mgrs). • Accounting activities are routinely monitored, evaluated and improved. 	<ul style="list-style-type: none"> • Monitors Program management access and security to departmental financial information systems, and reports on violations to support IC's. • Identifies areas where corrective action is required to ensure that the Program's use of the financial coding structure and system security measures comply with PWGSC and TB standards, guidelines and regulations. • Monitors departmental policy, procedures and systems to ensure that recovery of Program costs and fees for services from clients is consistent with the directives and regulations of central agencies, and makes appropriate recommendations to address discrepancies. • Follows sound fiscal /management accounting, reporting, internal control and pre/post audits methods, procedures and processes within their respective Program, in accordance with the FAA, TB Standards and policies. • Utilizes the delegation of authorities framework to allow for flexibility and accountability. • Utilizes desk procedures from Finance to ensure Program staff comply with new and enhanced policies, guidelines and procedures. • Reviews the compilation and processes for information required for the preparation of financial statements and reports (commitments, expenditures, free balances, account status) for use by financial officers and Program managers in monitoring the financial status of the Program.
<ul style="list-style-type: none"> • Financial Policy Management and Standards • Financial reporting and accounting policies, procedures, and standards are clearly articulated, documented and understood. • Financial management goals and objectives are articulated for each business line, service, region, or responsibility center. • Decision-makers and personnel have been trained and understand government accounting principles, policies, guidelines, standards, and practices. • Financial management and control frameworks, policies, procedures, and standards are established for all key business processes, and actively promoted by mgmt. • A formal Delegation of Financial Signing Authorities Instrument has 	<ul style="list-style-type: none"> • Financial Policy Management and Standards • Integrates financial and non-financial information for Program strategic and operational decision-making; and to use new models for the better understanding of the relationship between the costs and the operational results in the Program. • Utilizes modern comptrollership theories and practices (results information, risk management, control, and ethical practices and values) to develop and put in place controls, and risk management practices. • To integrate financial and non-financial Program information to improve stewardship of Program resources across the organization and accountability. • Utilizes concepts and techniques in strategic, operational and business planning to provide strategic guidance to managers and functional experts in

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



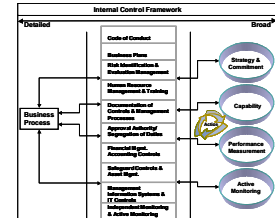
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<p>been put in place to establish Financial Authorities and limitations.</p> <ul style="list-style-type: none"> Regional Financial and accounting policies, procedures and standards have been created where required to supplement Dept. policies. Departmental / Regional policies, procedures and standards are clearly documented and promoted. Financial and accounting policy information sessions are routinely offered to Responsibility Centre Managers and decision makers. Sufficient resources and expertise exist to provide sound policy interpretation and problem resolution in a fair, efficient and effective manner. Financial and accounting policies are periodically reviewed to reflect a changing environment 	<p>the development of strategic, operational and business planning frameworks to meet organizational goals and objectives.</p> <ul style="list-style-type: none"> Understands concepts and techniques in strategic, operational and business planning to provide strategic guidance to managers and functional experts in the development of strategic, operational and business planning frameworks to meet organizational goals and objectives.
<ul style="list-style-type: none"> <u>TB Submissions</u> A formal process is in place for obtaining clarifications and interpretations from TBS <u>TB Submissions</u> are consistent with strategic direction and departmental plans. A rigorous system of review and approval exists of TB submissions. Appropriate levels of departmental sign-off for Memoranda to Cabinet (MC's). 	<ul style="list-style-type: none"> <u>TB Submissions</u> Undertakes the preparation and analysis of Program budgetary submissions and formulates strategies to address changes in resource levels. Develops and recommends strategic planning information for inclusion in Program plans for central agencies and the department / directorate.
<ul style="list-style-type: none"> <u>Financial Management System Controls</u> A standardized financial information technology infrastructure is in place. Financial and operational enterprise resource planning (ERP) systems are integrated and appropriately support business decisions. Financial info. technology systems regularly assessed, to ensure appropriate capacity and functionality to support users needs. Sufficient resources and expertise exist for the provision of sound 	<ul style="list-style-type: none"> <u>Financial Management Systems</u> Advises upon Program user needs and requirements for the design and development of customized reports for use by Program managers to monitor financial status of programs. Support financial system personnel in analyzing and determining program business requirements, functional requirements, acceptance-testing specifications, implementation and process specifications so that private sector systems development suppliers, internal functional experts and consultants can respond to program / departmental needs and develop new/ enhanced

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



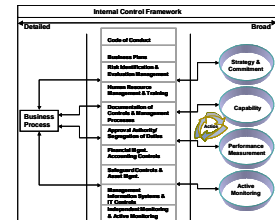
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<p>financial system support and development activities.</p> <ul style="list-style-type: none"> Financial Information technology systems are regularly assessed to ensure appropriate capacity and functionality to support users needs. Financial system documentation and training is available and offered to end users. Appropriate system security controls have been put in place to protect the department's financial systems and information. Data integrity and retention issues have been addressed. Financial systems management activities are actively monitored, evaluated and improved. 	<p>financial systems.</p> <ul style="list-style-type: none"> Supports the determination of program user needs and recommends appropriate policies and procedures, changes to systems consistent with TB policy for use by functional experts and managers in upgrading systems.
<ul style="list-style-type: none"> Asset Management Sufficient resources and expertise exist for the provision of sound capital asset management services. Capital asset management policies and procedures are clearly documented and understood and are current with FIS Standards. Client Service standards for the management of capital assets have been negotiated, documented and put in place. A standardized capital asset management information technology infrastructure in place. Appropriate capital asset systems and procedures are in place to ensure that assets are safeguarded and accurate and reliable information on the management of assets is available to decision-makers. Appropriate accountabilities have been established and are in place for the provision of full life-cycle management of assets. The department has a sound Long Term Capital Planning (LTCP) process that is integrated with the Report on Plans and Priorities and Main Estimates Processes. A documented procedure for capital asset verification is in place and functioning properly. 	<ul style="list-style-type: none"> Asset Management Responsible for the operation and maintenance of numerous Program specific capital assets. Operates and utilizes capital assets and related office equipment and supplies, as well as reference material for performing Program related work. Identifies capital investment strategies required to support Program capital asset base and life-cycle management investments. Manages and safeguards Program capital assets through sound internal control management. Capital asset management policies and procedures are clearly understood and implemented within the Program. Client Service standards for the management of capital assets have been negotiated, documented and put in place. Ensures that a documented procedure for capital asset verification is in place in the Program and is functioning properly. Duties for Program capital asset management are appropriately segregated and delegated. Periodic and year-end capital asset count / cut-off procedures are documented, communicated and followed. Capital asset transaction processes and standards are routinely reviewed and

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Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Program Managers
<ul style="list-style-type: none"> • Duties for capital asset management are appropriately segregated. • Periodic or quarterly capital asset reconciliation activities are undertaken to validate depreciation charges and capital asset classifications. • Periodic and year-end capital asset count / cut-off procedures are documented, communicated and followed and all results are regularly reconciled with the departmental capital asset subsidiary ledger. • Capital asset transaction processes and standards are routinely reviewed, and evaluated • Capital Asset management activities are routinely monitored, evaluated and improved. • Internal and Auditor General audits are routinely conducted. • Financial and operational enterprise resource planning (ERP) systems are integrated with capital asset subsidiary ledgers and appropriately support business decisions. • Sufficient resources and expertise exist for the provision of sound capital asset management support and development activities. • Capital asset management Information technology systems are regularly assessed to ensure appropriate capacity and functionality to support users. • A formal process for managing the evolution of capital asset systems is in place. • Capital asset management documentation and training is available and offered to users. 	<p>evaluated with financial officers.</p> <ul style="list-style-type: none"> • Sufficient resources and expertise exist in the Program for the provision of sound capital asset management support and development activities. • Capital asset management documentation and training is available and offered to end users in the Programs.

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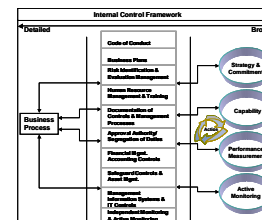


4 Appendix D - Business Process Level - Detailed Roles and Responsibilities for *Financial Managers* in Relation to the ICF

The following table sets out the detailed roles and responsibilities of *Financial Managers* in relation to ICF financial management and controls at the business process level.

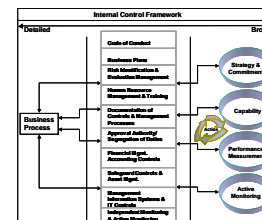
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<ul style="list-style-type: none"> • Resource Allocation and Planning • A documented framework for Financial and Business Planning is in place. • Stakeholders and decision-makers are consulted in setting business plan priorities & proposed results. • Plans are developed for all business lines and service areas on an integrated basis, consistent with strategies, priorities, and planned results. • Strategies, priorities, planned results and financial assumptions are challenged • Appropriate and sufficient resources are provided across business lines and service areas to enable the successful achievement of objectives, consistent with strategies, priorities, and planned results. • Plans are flexible to allow the organization to respond to unforeseen circumstances, and assumptions are challenged. • Standardized processes and infrastructures are in place to support decision-makers and staff to identify resource requirements, prepare budgets, and allocate resources efficiently and effectively. • Annual reference levels are established consistent with planned budgets, and appropriate resource funding is maintained for business line integrity. • Expenditures and investment opportunities are assessed against business cases for planning, decision-making, and priority setting. • Planning processes are actively monitored and improved where warranted. 	<ul style="list-style-type: none"> • Resource Allocation and Planning • Monitors the quality of business planning and performance documents (e.g., ARLU, reports on plans and priorities, departmental performance reports) submitted by client groups, and amends financial information to ensure that these documents comply with TB directives on the Expenditure Management Framework, departmental policies, procedures and guidelines. • Conducts financial review and challenges TB submissions and departmental investment proposals/ business cases. • Prepares input to forecasts for expenditure/revenue forecasts and plans. • Develops departmental forecasts for expenditures/revenues related to major developments (collective bargaining, federal budget, alternative forms of delivery initiatives, etc.) and recommends appropriate courses of action. • Defends and substantiates spending and revenue generation proposals for program requirements (new programs, inflation adjustments, reimbursement of certain salary costs absorbed by TB) and on methods, standards, practices and techniques for financial control and revenue generation. • Assess new initiatives, including impact and risk analyses, financial feasibility of business proposals on multidisciplinary projects; advises and defends proposals to introduce new or alternative forms of service delivery, cost recovery, technology solutions for approval by departmental executives and central agencies.

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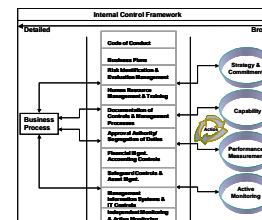
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<ul style="list-style-type: none"> • Financial Reporting (External) • External reports are consistent with business line structures, and meet user and decision-maker needs with an objective view of departmental resources. • External reporting requirements are documented. • External reports are prepared in accordance with Departmental and Central Agency requirements and GAAP for the Public Sector. • Financial systems are capable of meeting external reporting requirements in a timely, accurate and efficient manner. • Appropriate capability exists to provide for reliable, accurate and timely responses to ad hoc external reporting requests (ex., Access to Information inquiries). • Sufficient financial controls are in place to ensure the accuracy of all external reporting. • IA's are conducted to review external reports and practices. 	<ul style="list-style-type: none"> • Financial Reporting (External) • Analyzes and integrates financial and non-financial information into the department's annual planning and reporting documents. The information contained in the final reports deals with the short-, medium- and long-term strategies and funding levels within GAAP. • Assesses and challenges the accuracy and completeness of financial data. • Challenges corporate information to identify and correct errors, gaps or misstatements in strategic, business and operational reporting information. Has authority to work with managers and functional experts to make the required changes to ensure that the information is consistent with budget priorities & directions. • Assesses compliance with terms and conditions of G&C programs. Recommends and monitors corrective action for compliance.
<ul style="list-style-type: none"> • Financial Management Support, Analysis & Forecasting • Financial management control frameworks and documented procedures exist for the preparation of budgets, forecasts, budget allocations and transfers. • Standardized processes and infrastructure are in place to support decision-makers and personnel to identify and allocate resource requirements efficiently and effectively. • Expenditures and investment opportunities are assessed against Business Cases for planning, decision-making and priority setting. • Appropriate financial and system controls are in place to ensure the integrity of the financial management, and forecasting process. • Appropriate systems and reports are available to support financial management activities. • Financial obligations are recorded as commitments, and forecasts are prepared on a regular basis to review financial obligations and 	<ul style="list-style-type: none"> • Financial Management Support, Analysis & Forecasting • Verifies the status of commitments and the availability of funds in exercising payment authority pursuant to section 33 of the FAA, for departmental financial transactions, including salary and non-salary payments, journal entries, interdepartmental settlements; exercises final payment authority pursuant to sections 32 and 33 of the FAA, for departmental financial trans. • May manage an operating budget for division/section, with authority to initiate and authorize expenditures (sections 32 and 34 of the FAA) and reallocate resources between budget elements. • Identifies risk implications and associated costs of options; recommends options and strategies to program, operational and functional managers to avoid or minimize risks in various financial strategies. • Advises on the full cost-recovery framework for the department by establishing the rate structures to be used, the policies, procedures and standards for billing, credit, collection and deletion of accounts, banking, the

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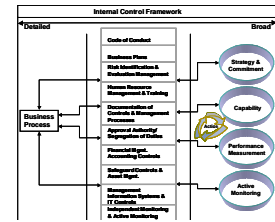
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<p>anticipated financial results.</p> <ul style="list-style-type: none"> • Sufficient enterprise resource planning (ERP) financial management systems are in place to provide reliable and useful financial information for the management of revenues, expenditures, assets and liabilities. • Accurate and complete accounting transactions are validated and recorded in a timely manner. • Financial management processes are actively monitored and improved where warranted. • Sufficient resources and expertise exist for Financial Management Support and Analysis Services (forecasts, variance analysis, risk identification, & financial advice). • Financial Management training has been provided to decision makers (Managers). • The Chart of Accounts is appropriately designed. It is actively monitored and maintained to meet the needs of the Department. • Internal and ad hoc financial reports meet the needs of users and are produced in an efficient, timely and accurate manner. • Internal reporting is actively monitored and improved to reflect changing information needs. 	<p>allocation of recoveries to appropriate accounts (vote-netting, revolving funds, CRF).</p> <ul style="list-style-type: none"> • Advises departmental managers on financial management topics from various sources. Provides sessions to managers and staff to facilitate understanding and consistency in the application of financial accounting, control and audit systems, policies, procedures and practices. • Explains authorities, processes and rights and entitlements to (identify clients) within the department to assist them with the financial implications of operational decisions. • Compiles and analyzes financial information from various sources (databases, policy manuals, systems manuals, consultation with managers) and develops forecast and variance inputs to be included in management reports. • Compiles and analyzes business/ service line/ financial management information for financial officers and/or management to include in memoranda to Cabinet, Treasury Board submissions and reports such as Public Accounts and Est. • Integrates financial and non-financial information with business strategies to inform managers of the financial implications of program and operational options and decisions.
<ul style="list-style-type: none"> • Accounting • Adequate books and records of financial transactions are maintained for audit trails, and supporting documentation is comprehensive. • The chart of accounts embed organizational structures and desired coding elements for financial management tracking. • Appropriate coding is used for capturing transactions, and accounts are examined on a regular basis. • Internal financial reports are prepared from the supporting systems that meet user needs for managing and decision- making, and the reports are updated to reflect changing information req. 	<ul style="list-style-type: none"> • Accounting • Monitors the application of financial policies, procedures and systems in consultation with managers and staff, and reports to management non-compliance with legislation (FAA, Appropriations Act), regulations (Cheque Issue Regulations, Deletion of Debts) and central agency policies. Has authority to develop corrective measures and require action of managers and staff. • Monitors the use of financial signing authorities and restricts their use, where warranted. • Monitors access and security of departmental financial information systems, and reports on user violations with respect to the departmental financial system to avoid resulting in over-expenditure errors, erroneous information in

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



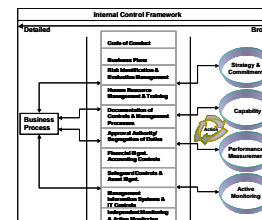
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<ul style="list-style-type: none"> • Sufficient resources and expertise exist for the provision of accounting. • AP, AR and GL policies and procedures are clearly documented and understood. • Client Service standards have been negotiated, documented and are in place and duties are appropriately segregated. • Signing authority signature cards are in place to ensure all transactions are properly approved. • Transactional documents are complete and properly safeguarded. • Month end reconciliation & year end procedures are documented, communicated and followed. • Transaction processes and standards are routinely reviewed, evaluated and discussed with Clients (RC Mgrs). • Accounting activities are routinely monitored, evaluated and improved. 	<p>the Public Accounts and lack of financial control.</p> <ul style="list-style-type: none"> • Identifies financial control and data integrity issues and recommends corrective action. • Identifies areas where corrective action is required to ensure that the department's financial coding structure and system security measures comply with PWGSC and TB standards, guidelines and regulations. • Undertakes or monitors corrective action to upgrade financial codes and improve system security. • Assesses and challenges the accuracy and completeness of financial models, methodologies, analyses and data. • Identifies and recommends improvements to accounting, reporting, internal controls and pre/post audits methods, procedures and processes to ensure the reliability of the Internal Control Framework (ICF) within the organization. • Directs the development, improvement and implementation of fiscal/management accounting, reporting, internal control and pre/post audits methods, procedures and processes. • Directs the design of a delegation of authorities framework that will allow for flexibility and accountability by management. • Performs banking functions for cash, cheques, money orders and credit card payments received for goods and services rendered, and credits the department's appropriation, or the CRF, in accordance with regulations and policies. • Monitors occurrences of non-compliance with the FAA, departmental policies, associated Treasury Board as well as Receiver General directives, and Acts, various regulations departmental Chart of Accounts & coding structure, and GAAP.
<ul style="list-style-type: none"> • Financial Policy Management and Standards • Financial reporting and accounting policies, procedures, and standards are clearly articulated, documented and understood. • Financial management goals and objectives are articulated for each business line, service, region, or responsibility center. • Decision-makers and personnel have been trained and understand 	<ul style="list-style-type: none"> • Financial Policy Management and Standards • Utilizes a detailed understanding of financial management practices, methods and techniques in areas such as financial analysis, budgeting, forecasting, cost-benefit analyses, activity-based costing, activity-based management, cost recovery and revenue generation, to provide advice and recommendations for Program managers and administrators.

Environment Canada Financial Management Roles and Responsibilities in Relation to the Internal Control Framework



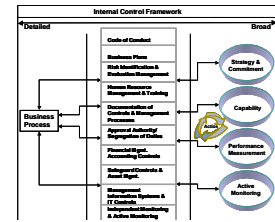
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<p>government accounting principles, policies, guidelines, standards, and practices.</p> <ul style="list-style-type: none"> Financial management and control frameworks, policies, procedures, and standards are established for all key business processes, and actively promoted by mgmt. A formal Delegation of Financial Signing Authorities Instrument has been put in place to establish Financial Authorities and limitations. Regional Financial and accounting policies, procedures and standards have been created where required to supplement Departmental policies. Departmental and Regional policies, procedures and standards are clearly documented and promoted. Financial and accounting policy information sessions are routinely offered to Responsibility Centre Managers and decision makers. Sufficient resources and expertise exist within the department to provide sound policy interpretation and problem resolution in a fair, efficient and effective manner. Financial and accounting policies are periodically reviewed and updated to reflect a changing environment. A formal process is in place for obtaining clarifications and interpretations from TBS 	<ul style="list-style-type: none"> Develops and implements new or updated financial policies, directives, processes, procedures, methodologies, frameworks and performance measurement criteria. Conducts analytical reviews and ad hoc studies using a variety of sources, both financial and non-financial. Researches new and existing financial policy frameworks, authorities, best practices and performance models. Identifies and develops pricing and revenue-generating strategies. Provides functional and operational advice, guidance and interpretation on financial policies, issues, best practices and generally accepted accounting principles (GAAP), and proposes action for problem resolution. Supports the implementation of modern comptrollership theories and practices (results information, risk management, control and ethical practices and values) to develop and put in place controls, risk management practices, to integrate financial and non-financial information to improve stewardship of resources across the organization and accountability within the dept., government and to Parliament. Advises on the ICF for financial management required to ensure the integrity of data and systems and the accuracy and completeness of financial info. Utilizes a comprehensive understanding of accounting theory and practices, GAAP, financial theories, standards, guidelines, policies and legislation to advise managers and to co-ordinate the preparation of financial statements in accordance with GAAP and TBS Comptrollership Policies. Directs evaluation of risk to the Crown and the department, and the legislative and policy implications of financial issues, and recommends solutions, changes and improvements to minimize or mitigate risk. Sets the full cost-recovery framework for the department by establishing the rate structures to be used, the policies, procedures and standards for billing, credit, collection and deletion of accounts, and banking.

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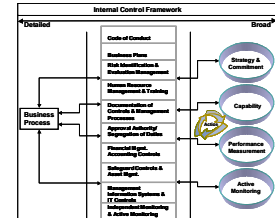
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<ul style="list-style-type: none"> • <u>TB Submissions</u> • TB Submissions are consistent with strategic direction and departmental plans. • A rigorous system of review and approval exists of TB submissions. • Appropriate levels of departmental sign-off for Memoranda to Cabinet (MC's). 	<ul style="list-style-type: none"> • <u>TB Submissions</u> • Represents and defends the department's financial interests to senior officials of central agencies and other government departments • Directs the preparation and analysis of departmental budgetary submissions and formulates strategies to address changes in resource levels. • Develops and recommends strategic planning financial information for inclusion in departmental plans for central agencies and Parliament
<ul style="list-style-type: none"> • <u>Financial Management System Controls</u> • A standardized financial information technology infrastructure is in place. • Financial and operational enterprise resource planning (ERP) systems are integrated and appropriately support business decisions. • Financial info. technology systems regularly assessed, to ensure appropriate capacity and functionality to support users needs. • Sufficient resources and expertise exist for the provision of sound financial system support and development activities. • Financial Information technology systems are regularly assessed to ensure appropriate capacity and functionality to support users needs. • A formal process for managing the evolution of financial systems is in place • Financial system documentation and training is available and offered to end users. • Appropriate system security controls have been put in place to protect the department's financial systems and information. • Data integrity and retention issues have been addressed. • Financial systems management activities are actively monitored, evaluated and improved. 	<ul style="list-style-type: none"> • <u>Financial Management Systems</u> • Provides user support (e.g., help desk) of the departmental enterprise resource planning system (Oracle) and its linked applications (e.g. procurement and financial reporting); categorizes problems and supports clients via issue resolutions or referral to next-level intervention. • Conducts evaluations, clarifications and interpretations of financial policies, practices and procedures. Identifies user needs and develops, tests and implements financial systems solutions. • Manages the design, development and implementation of new/enhanced financial systems and related procedures. • Establishes methodologies and systems interfaces for access by external clients (e.g., financial institutions and non-government organizations) to conduct electronic transactions. • Apprises management of government-wide and departmental financial and information management policies and procedures. • Analyzes and determines business requirements, functional requirements, acceptance-testing specifications, implementation and process specifications so that private sector systems development suppliers, internal functional experts and consultants can respond to departmental needs and develop new/ enhanced financial systems. • Modifies departmental financial policies, procedures and systems to address new developments, business objectives, management needs and risk issues. • Provides innovative solutions to ensure the integrity of systems interfaces.

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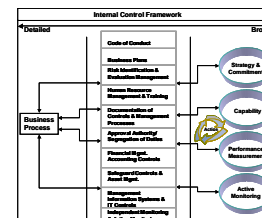
Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
	<ul style="list-style-type: none"> • Provides an evaluation of emerging software packages and technologies on an ongoing basis to managers and work teams to ensure that financial systems meet the needs of the business sectors and provide accurate financial information for decisions. • Provides an updated Financial Coding Manual to departmental users to ensure that input to the departmental financial system is consistent with the latest central agency directives and addresses the data requirements of departmental management. organization and projects. • Designs, develops and disseminates customized user reports for use by managers to monitor financial status of organizations.
<ul style="list-style-type: none"> • Asset Management • Sufficient resources and expertise exist for the provision of sound capital asset management services. • Capital asset management policies and procedures are clearly documented and understood and are current with FIS Standards. • Client Service standards for the management of capital assets have been negotiated, documented and put in place. • A standardized capital asset mgmt. information technology infrastructure in place. • Appropriate capital asset systems and procedures are in place to ensure that assets are safeguarded and accurate and reliable information on the management of assets is available to decision-makers. • Appropriate accountabilities have been established and are in place for the provision of full life-cycle management of assets. • The department has a sound Long Term Capital Planning (LTCP) process that is integrated with the Report on Plans and Priorities and Main Estimates Processes. • A documented procedure for capital asset verification is in place and functioning properly. • Duties for capital asset management are appropriately segregated. • Periodic or quarterly capital asset reconciliation activities are 	<ul style="list-style-type: none"> • Asset Management • Responsible for the operation and maintenance of hard-to-replace and very expensive ERP financial systems used across the department with interfaces to numerous departmental databases and outside systems. • Safeguards a government issue credit card intended for own use during travel, for acquisition of office equipment. • Operates, maintains and cares for a computer, software, servers and databases, as well as other financial management capital assets and related office equipment and supplies, as well as reference material for performing financial management work, to support departmental financial management systems and control processes • Develops capital asset management policies and procedures consistent with FIS. • A standardized capital asset management information technology infrastructure is in place and maintained with the departmental ERP • Ensures that appropriate capital asset systems and procedures are in place to ensure that assets are safeguarded and accurate and reliable information on the management of assets is available to decision-makers. • Ensures that appropriate accountabilities have been established and are in place for the provision of full life-cycle management of capital assets. • Ensures that the department has a sound Long Term Capital Planning (LTCP) process that is integrated with the Report on Plans and Priorities and

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Financial Management Business Process Internal Controls (Consistent with the ICF)	Financial Management Roles and Responsibilities for Financial Managers
<p>undertaken to validate depreciation charges and capital asset classifications.</p> <ul style="list-style-type: none"> • Periodic and year-end capital asset count / cut-off procedures are documented, communicated and followed and all results are regularly reconciled with the departmental capital asset subsidiary ledger. • Capital asset transaction processes and standards are routinely reviewed, and evaluated • Capital Asset management activities are routinely monitored, evaluated and improved. • Internal and Auditor General audits are routinely conducted. • Financial and operational enterprise resource planning (ERP) systems are integrated with capital asset subsidiary ledgers and appropriately support business decisions. • Sufficient resources and expertise exist for the provision of sound capital asset management support and development activities. • Capital asset management Information technology systems are regularly assessed to ensure appropriate capacity and functionality to support users. • A formal process for managing the evolution of capital asset systems is in place. • Capital asset management documentation and training is available and offered to users. 	<p>Main Estimates Processes.</p> <ul style="list-style-type: none"> • Ensures that a documented procedure for capital asset verification is in place and functioning properly. • Periodic and year-end capital asset count / cut-off procedures are documented, communicated and followed and all results are regularly reconciled with the departmental capital asset subsidiary ledger. • Ensures that financial and operational enterprise resource planning (ERP) systems are integrated with capital asset subsidiary ledgers and appropriately support business decisions. • A formal process for managing the evolution of capital asset systems is in place.

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5 Appendix E - Bibliography

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 - Active Monitoring;
 - Chart of Accounts;
 - Comptrollership - Policies on Responsibilities and Organization for Comptrollership;
 - Commitment Control (FAA Section 32);
 - Account Verification (FAA Section 34);
 - Payment Requisitioning and Payment on Due Date (FAA Section 33);
 - Classification and Coding of Financial Transactions in the Central Accounts;

