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Chapter: Management of the Financial Function			
Directive Title: ROLE OF THE PROGRAM MANAGER			

1. POLICY

The *Financial Administration Act (FAA)* gives primary financial management authority to the Financial Management Board (FMB), the Minister of Finance, other Ministers and the Comptroller General. The *Public Service Act* gives Deputy Heads operational authority over their department. Various aspects of this primary authority may be delegated to other public officers or service contractors attached to government departments. Sound financial management supports delegation of financial management responsibilities within an organization to the levels best able to exercise it in a financially prudent manner.

2. DIRECTIVE

Program managers shall be responsible, through the chain of command, to their Deputy Head for the financial management of those accountabilities delegated to them by this directive or by any other directive, regulation or similar authority.

3. PROVISIONS

- 3.1. Program managers are defined as those public officers that have been delegated first line responsibility for the financial management and control of a budget together with the related people and other resources.
- 3.2. Program managers shall be responsible for managing all aspects of the activities within their area of operation, including the following:
 - **Budget Preparation** – providing program information and projections to support appropriate budget preparations.
 - **Budgetary Control** – assuming the responsibility to operate within limits of the budget allocations and to take appropriate action to correct problems identified by variances between planned and actual costs.



FINANCIAL ADMINISTRATION MANUAL



- **Financial Reporting** – providing information in accordance with the requirements of the FMB, using financial reports in the management of their operations and reviewing reports to ensure they correspond to known events.
- **Accounting for Expenditures** – verifying that the methods of cost allocation used are in keeping with observable facts, ensuring that expenditures recorded are:
 - proper charges against an appropriation
 - in accordance with the budgetary guidelines established by the FMB,
 - sufficiently detailed for financial management of the program;
- **Control of Expenditures** – having the primary responsibility for account verification and promptly supplying the information necessary for this verification as well as controlling expenditures through budgetary limitations and delegated spending authority.