



Revised Date: November 2017	Effective Date: Immediate	Responsible Agency: Office of the Comptroller General	
Chapter: SUBJECT IND	EX		
The Subject Index indicates which Directive to refer to for information.			

<u>A</u>

Accessibility of Manual	3-1
Accommodation, Duty Travel	820-1
Account Codes	101
Account Verification	803
Accountability	
Accounting Controls	706-1
Classification of Accounts	101
Accountable Advances	817, 817-2,
	817-3, 817-4
Accountable Asset	605-1
Accountable Forms Control	910
Accounting	
Accounting for Expenditures	700
Accounting and Control of Revenue	900
Accrual Accounting	703
Accrual Accounting for Revenues	914
Capital Assets	703-1
Cash Accounting	703
Commitment Accounting	703
Controls	706-1
Cost-Based Accounting	703
Inventory	704, 704-3,
	704-4

Subject Index Page 1 of 17





Accounting Controls	
Computer Applications	706-3
Control of Expenditures	800
General Principles	706-1
Techniques, Design and Documentation	706-1
Accounting Systems	
Cheque Issue Transactions	102
Departmental Accounting Systems	102
Inventories	704, 704-3
	704-4
Non-Cheque Issue Transactions	102
Subsidiary Accounting Systems	102
Subsidiary Accounting Systems	703
Accounts, Delinquent	908
Accounts, Imprest Bank	804
Accounts, Receivable	
Collection Action	908
Accrual Accounting	703
Accrual Accounting for Revenues	914
Action, Collection	908
Activity	
Financial Coding System	101
Administration Manual	3-1
Advances	
Contribution	817-4
General (Standing and Temporary)	911-1
Temporary (Other than Contributions)	911-1
Timing of Payments	803-3
Advances, Accountable	817
Advances, Fur Advances	9802
Aircraft Chartering	815, 808-3

Subject Index Page 2 of 17



Subject Index

FINANCIAL ADMINISTRATION MANUAL



Page 3 of 17

Applications, Computer	706-3
Appropriation and Commitment Control	803
Asset, Accountable	605-1
Assets, Capital	
General	703-1
Assets, Theft of	913
Assignment of Copies of the Manual	3-1
Assignments	870, 873
Assistance Programs	
Fur Advances	9802
Trappers' Incentive Grants	9801
Audit, Internal	603
Audit, Legislative	008
Authority, Financial Signing Delegation	802, 802-1
<u>B</u>	
Bank, Imprest Accounts	804
Banking	
Arrangements	502
Batch Control	706-1
Board, Financial Management	
See Financial Management Board	
Board of Survey	806, 704
Budget	
\$5,000 Rule	703-1
Budget Preparation	
Role of Finance Officer	004
Role of Financial Management Board	002
Budgetary Controls	
Role of Finance Officer	004
Role of Financial Management Board	002



<u>C</u>

General

Role of Finance Officer

Role of Financial Management Board

FINANCIAL ADMINISTRATION MANUAL



Budget Management Controls	301
Capital Carry-overs	302-5
<u>c</u>	
Cabinet, see Executive Council	
Capital Assets, Classification	703-1
Cards, Credit	813
Cash	909
Cash Accounting	703
Cash Flow	503
Cash Management	
General	500
Role of Finance Officer	004
Role of Financial Management Board	002
Cash Overages and Shortages	909
Cash, Petty	817-2
Cash, Theft	913
Central Accounting Practices	102
Chartering Aircraft	815
Cheque Issue Transactions	102
Cheque Issue Systems, Departmental	860, 102
Cheques	
Delivery of GN Cheques to Departments	805
Claims, Damage – Employees	850
Claims, Damage – Students	850
Claims, Duty Travel Expenditure	820-1
Claims, Inter-Departmental	908
Classification of Accounts	

Subject Index Page 4 of 17

101

004

002





Collection Action	908
Collection of Overdue Travel Advances	820-1
Commitment Authority	802, 709
Commitment Accounting	
General	703
Program Manager's Responsibility	703, 709
Compromise Settlement of Debt	908
Comptroller General	
Capital Assets	703-1
Credit Cards	813
Delivery of GN Cheques to Departments	805
Forecasting Cash Flow	503
Investments	501
Payment Authority	802
Payment Policy	804
Petty Cash	817-2
Privatization	912
Revolving Funds	806
Theft of Cash or Other Assets	913
Timing of Payments	803-3
Write-Off of Losses of Assets	913-1
Computer Applications	706-3
Consignment of Goods	907
Consolidated Financial Statements	602
Consulting Contracts	808-1
Contra Action (Counter-Claims)	908
Contracting Authority	802, 808, 808-3
Contracts	
Construction Contracts	808
Consulting Services Contracts	808-1
Contracts with Employees	808
Ethics	808





Factors to consider when forming Contracts	808
General	808
Goods Contracts (Purchasing)	808, 808-3
Multi-year Contracts	808
Privatization Contracts	912
Procedure for Licences and Fees	901
by an External Agency	
Proposals	808-1
Service Contracts, see Service Contracts	808
Tenders	808-1
Timing of Payments	808-3
Contributions	
Classification	703-1
Timing of Payments	803-3
Control of Accountable Forms	910
Control of Credit, Granting	907
Control of Expenditures	
General	800
Role of Financial Management Board	002
Control of Revenue	900
Cost-Based Accounting	703
Counter Claims (Contra Action)	908
Credit Cards	813, 813-1
Credit Granting and Control	907
Custody of Manual	3-1
<u>D</u>	
Damage Claims – Employees	850
Damage Claims – Students	850, 851
Data Base, Government (Financial)	102
Debtors	

Subject Index Page 6 of 17





Bankrupt	908
Missing	908
Delegation of Financial Signing Authorities	802
Local Contract Authority	808-3
Petty Cash	817-2
Subscriptions and Periodicals	808-2
Delegation of Purchasing Authority	808-2
Deletion	704-4
Delivery of GN Cheques to Departments	805
Department of Finance	
Privatization	912
Departmental Cheque Issue Systems	860
Deputy Minister	
Aircraft Chartering	815
Disposal of Inventories	704-3
Hospitality	811
Privatization	912
Deposit	
Cash Receipts	909
Public Money	909
Disposal of Inventories	704-3
Duty Travel	
Credit Card Expenditures	813-1
Expenditure Claims	820-1
Rates	820-1
Duty Travel - Expenditure Claims	820-1, 817-4
<u>E</u>	
Emergency Expenditures	9805
Employees, Damage Claims	850
Employees, Non-Government Travel Expenditures	820-1

Subject Index Page 7 of 17





Employee – Employe	e Relationships	808
Equipment, Classification		703-1
Establishing Rates		901
Executive Member (N	/linister)	
Hospitality		811
Expenditure		
Accounting for	Expenditures	700
Control of Exp	enditures	800
Credit Card – I	Outy Travel	813-1
Duty Travel Cl	aims	820-1
Initiation of Ex	spenditures, Spending Authority	802
Responsibility	for Accounting and	002, 004
Control of Exp	enditures	
Travel - Non-G	overnment Employees	820-1
<u>F</u>		
Fees, Licenses and F	ees	901
Finance Officer		
Role		004
Account Verific	cations	803
Accounting Co	ntrols	706-1
Accounting for	Inventories	704
Computer App	lication of Accounting Controls	706-3
Payment Autho	ority	802
Financial Data Bank		102
Financial Information	n System	102
Commitments		709
Financial Manageme	nt Board	
Accounting Sys	stems	102
Credit Grantin	g and Control	907
Collection Acti	on	908

Subject Index Page 8 of 17





Establishing Rates	901
Privatization	912
Role	002
	501
Financial Officer, Senior Financial Departing Department for	002
Financial Reporting, Responsibilities for	
Financial Reporting Services	102
Financial Signing Authority	802
Delegation	802-1
Financial Systems	100
Financial Transactions, Recording	703
FMB - See Financial Management Board	
Forecasting Cash Requirements	503
Forgiveness of Debts	917
Format for Directives	3-1
Forms, Accountable Control	910
Fraud, Loss of Cash or other Assets	913
Frequent Flyer Programs	813-1
Funds, Revolving	806
Fur Advances	9802
Fur Purchasing	808-3
<u>G</u>	
General Imprest Account	804
General – Taxes	905
Gifts 811	
Glossary 3-2	
Government, Interest on Money Owing to	915
Government Cheque Transmission	805
Government Data Base	102
Government Manuals	3-1

Subject Index Page 9 of 17





\sim			
Gr	' A'	nı	٠,ς

Classification of Expenditures	703-1
Trappers' Incentive Grants	9801
Timing of Payments	803-3
Granting Credit and Control	907

<u>H</u>

Honoraria/Honorarium	810
Hospitality	811

$\underline{\underline{I}}$

Imprest Bank Accounts	804
Imprest Cheques, Issuing	102
Incentive Grants, Trappers'	9801
Initiation of Expenditures, Spending Authority	802
Inquiries about the Manual	3-1
Insurance	850
Interest on Money Owing to the Government	915
Interest, Payment of	803-4
Interpretation of Directives	3-1
Internal Audit	603
Inventories	
Accounting	704
Disposal	704-3
Write-Offs	704-4
Issue, Departmental Cheque	860
Investments	501
Criteria	501
Liquidity	501
Maintenance of Liquidity	501

Subject Index

Page 10 of 17





]	Maximization of Rate of Return	501
,	Timing of Payments	803-3
<u>L</u>		
Land		
(Classification	703-1
]	Privatization	912
Labou	r Relations, Privatization	912
Lease	Classification	703-1
Legal A	Action, Collection Action	908
Legisla	ative Audit	800
Legisla	ative Standing Committee on Finance	800
Licens	es and Fees	901
Liquid	ity	501
Local (Contract Authority	808-3
Locatii	ng Information	3-1
Loan		
(General	911-1
,	Timing of Payments	803-3
<u>M</u>		
Mainte	enance of Liquidity	501
Manag	gement Board, Financial - See Financial Management F	Board
Manag	gement, Cash	500
Manag	gement of the Financial Function	000
Manua	al Holders' Responsibility	3-1
Manua	al Updates	3-1
Materia	ıl	704-3
Maxim	nization of Rate of Return	501
Minist	er of Finance	

Subject Index Page 11 of 17





Duties	3-1
Powers	3-1
Money Owing to the Government, Interest On	915
Money, Receipt and Deposit of Public	909
<u>N</u>	
Non-Cheque Issue Transactions	102
Non-Government Employees, Travel Expenditures	820-1
Non-Public Money	901
Normal Collection Action	908
Numbering System of Manual	3-1
Nunavut Business Registry	803-3
<u>o</u>	
<u>o</u>	
Offer Agreements, Standing	808-4
Office Furniture and Equipment, Classification	703-1
Office of the Comptroller General	3-1
Operations and Maintenance	
Classification	703-1
Organization of Manual	3-1
Other Assets, Theft	913
Overages, Cash	909
Overdue Travel Advance Collection	820-1
Owing, Interest on Money	915
_	
<u>P</u>	
Payment	
Interest	803-4
Policy	804

Subject Index

Page 12 of 17





Special Payment Funds	901
Timing	803-3
Transfer Payments	901
Payment Authority	
General	802
Comptroller General's Responsibility	802
Finance Officer's Responsibility	802
Payment Terms, Credit Granting & Control	907
Payroll Deductions	908
Periodicals, Purchase of	808-2
Petty Cash	
General	817-2
Purchasing with Petty Cash	808-2
Transfer of	817-2
Pricing Policy	901
Privatization of Government Programs,	912
Services or Enterprises	
Procurement	808
Program, Privatization	912
Program Manager	
Privatization	912
Account Verification	803
Accounting for Inventories	704
Accountable Forms	910
Collections Action	908
Credit Granting & Control	907
Establishing Rates	901
Licenses and Fees	901
Spending Authority	802
Taxes	905
Proposals	808-1

Subject Index

Public Money

Page 13 of 17





General	901
Receipt and Deposit	909
Purchasing (Goods Contracts)	
Authority	808-2, 808-3
Definition	808
Delegation	808-2
Ethics	808-1
General	808
Standing Offer Agreements	808-4
Purpose of Manual	3-1
<u>R</u>	
Rates	
Duty Travel	820-1
Establishment	901
Receipt of Cash	909
Receipt and Deposit of Public Money	909
Receipts	901
Recording Financial Transactions	703
Refunds	803-3
Regional Directors	
Aircraft Chartering	815
Disposal of Inventories	704-3
Hospitality	811
Request for Proposal	808-1
Repetitive Checking	706-1
Responsibility of Manual Holders	3-1
Revenue	
General	901
Accounting and Control of Revenue	900
Accrual Accounting	914

Subject Index Page 14 of 17





Role of Finance Officer	004
Role of Financial Management Board	002
Revisions to the Manual	3-1
Revolving Funds	806
Commitments	709
Revolving Fund Stores	
Role of Finance Officer	004
Role of Financial Management Board	002
<u>s</u>	
Salaries and Wages	
Classification	703-1
Timing of Payments	803-3
Service Contracts	
Approval Authority	808
Confidentiality of Information	808
Definition	808
Service Contract vs. Employment Contract	808
Serviceable Material	704-3
Services	
Privatization	912
Sequence Controls	706-1
Set-offs	870, 871
Settlement Compromise	908
Shortages, Cash	909
Signing Authorities Financial	802
Delegation	802-1
Special Payment Funds	901
Specimen Signature Cards	802
Spending Authority	802

Subject Index Page 15 of 17





Standing Advances	911-1
Standing Offer Agreement	808-4
State of Emergency	9805
Students, Damage Claims	850
Subscriptions, Purchase of	808-2
Subsidiary Accounting Systems	703, 704
Surplus Funds	502
Surplus Material	704-3
Surplus Serviceable Material	704-3
Systems, Accounting	102
<u>T</u>	
Task	
Accounting Control	706-1
Taxes	
General	905
Temporary Travel Advances	817-3
Tenders	808-1
Theft of Cash or Other Assets	913
Third Party, Project Undertaken	
Role of Financial Management Board	002
Third Party Demands	870, 872
Timing of Payments	803-3
Token Gifts	811
Transaction Recording	703
Transfer Payments	901
Transmission of Government Cheques	805
Trappers' Incentive Grants	9801
Travel	
Classification	703-1
Credit Cards	813-1

Subject Index





Duty, Expenditure Claims	820-1
Non-Government Employees	820-1

<u>v</u>

Vehicles – Duty Travel	820-1
Verification, Account Verification	803

 $\underline{\mathbf{w}}$

Wire Transfers 805

Write-Off

Debts 908, 917
Material Assets 704-4

<u>Z</u>

Zero Balancing 502

Subject Index Page 17 of 17