



CATHOLIC CROSSCULTURAL SERVICES
**FINANCE DEPARTMENT
PROCEDURES MANUAL**

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CCS Administration Office
55 Town Centre Court, Suite 401
Toronto, ON M1P 4X4
Phone 416.644.0816 • FAX 416.644.0819

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Preface

This Manual addresses financial operational procedures that execute the Agency's Finance Policies. It is a management document and is primarily intended to provide standard operational instructions to CCS' employees, especially those engaged in execution of Finance and Accounting functions, in carrying out their day-to-day work systematically & consistently. It should be availed to all staff that is involved in carrying out Finance & Accounting work.

It is important to note that up-dates to this manual will occur on an ongoing basis and all up-dates are subjected to the management's approval. Any suggestions for corrections, additions and deletions to the material set out in the Manual are welcomed and should be sent to the Finance Director.



6.01 GL Integration and Monthly Financial Statements Preparation

Objective

The procedures are to standardize the monthly financial statements preparation process to ensure consistency and accuracy of the Agency financial reporting function.

Scope:

1. Financial information quality control procedures
2. Monthly Financial Statements preparation procedures

Procedures:

1. The Sr. Accountant / Analyst should ensure that all financial information of the current month, including but not limited to payroll transactions, bank reconciliation, accrued transactions, month end adjustments and cost allocation must be entered into the SAGE no later than 15th of the following month.
2. The Sr. Financial Accountant / Analyst to print GL from SAGE and Trail Balance for each program from SAGE and ensure all following information are accurate:
 - 2.1 Reconcile corresponding GL with all IRCC Claims
 - 2.2 Ensure all allocation entries (including central admin and regional management) are appropriate.
 - 2.3 Month End Adjustment entries including Rev. Allocation according to the Funding Agreement from each funders have been entered.
 - 2.4 All entries are legitimate entries
 - 2.5 Ensure all newly added the accounts code during the month being updated into the Financial Statements Templates
3. The Sr. Financial Accountant / Analyst to analysis the spending and revenue recorded in the program and make appropriate adjustment based on the surplus or deficit of the program. Refer to Revenue Recognition Guideline to make corresponding adjustment to ensure the program

expenses are covered by revenue if the total accumulated surplus of the agency is positive.

4. The Sr. Financial Accountant / Analyst to make adjustment entry between A/R and Advanced Income.

4.1 Prepare breakdown for Accounts Receivable by Funders and Program: use GL of A/R Account to separate the Accounts Receivable amount into each Funders and Program category. Record this task on Accounts Receivable Reconciliation file under Central Filing / Financial Statements / Account Reconciliation folder in the shared drive.

4.2 Prepare breakdown for Advanced Income by funders and program: use GL of Advanced Income Account to separate the amounts in the Advanced Income into each funder and program category. Record this task on the Advanced Income file under Central Filing / Financial Statements / Account Reconciliation folder in the shared drive.

4.3 Make adjustment journal entries to transfer amount from A/R to Advanced Income, or vice versa where appropriated to ensure A/R under each funder has debit balance and Advanced Income under each funder has a credit balance.

4.4 Record the adjustment between A/R and Advanced Income on the A/R and Advanced Income reconciliation sheets separately.

5. Sr. Financial Accountant / Analyst to prepare breakdown for Prepaid Expense: use GL (Account no. 1830) to separate the Prepaid Expenses Accounts into categories that provide information on where and how much the Agency have prepaid for, such as Prepaid rent, Photocopier Lease, etc. as long as the categories are appropriate to disclose sufficient information. Record this task on the Prepaid Expenses Reconciliation file under Account Reconciliation folder

6. Sr. Financial Accountant / Analyst to prepare breakdown for Accounts Payable and Accruals: use GL (Accounts no. 2000 to 2040 and 2080) to separate the total Account Payable and Accruals on the balance sheet into categories that provide information on where and how much liability that the Agency owe, such as Legal liabilities, Employees Potential Severance, etc. as long as the categories are appropriate to disclose sufficient information. Record this task on the AP Reconciliation file under Account Reconciliation folder

7. The Sr. Financial Accountant / Analyst to prepare Earned Income sub-ledger.

8. The Sr. Financial Accountant / Analyst to generate the monthly financial statements using SAGE Financial Reporter function

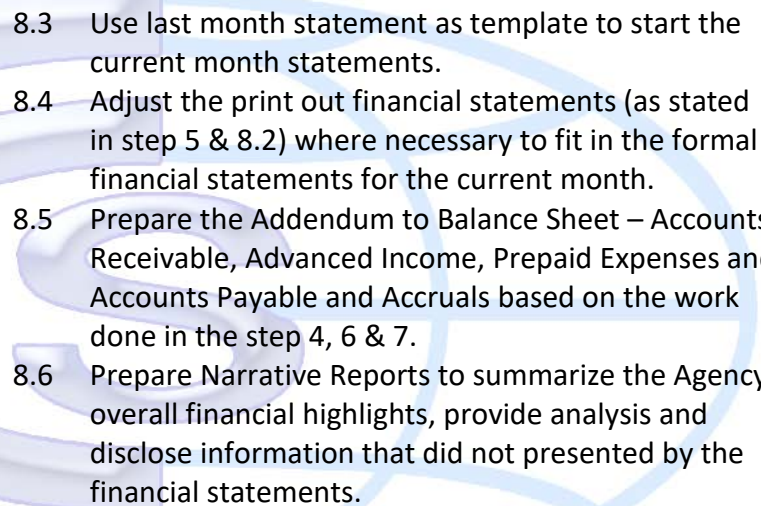
8.1 The monthly financial Statements is currently composed by following documents:

- Narrative Summary
- Consolidated Summary of Statement of Income and Expenditures
- Comparative Statement YTD Actual and YTD Budget
- Balance Sheet
- Statement of Cash Flows
- Consolidated Statement of Actual Income and Expenditures
- Addendum to Balance Sheet – Accounts Receivable and Advanced Income
- Addendum to Balance Sheet – Prepaid Expenses and Accounts Payable and Accruals

8.2 The Sr. Financial Accountant / Analyst to run the Consolidated Statement of Income and Expenses, Cash Flow Statement and Statement of Actual Rev. and Expenditures from SAGE system:

- Go to SAGE GL Module, under Financial Reporter function select Print Financial Statements.

- Select the corresponding Template in the Accounting /FS Template Folder under Z drive
- Select the appropriate month of the financial reports and print.
- The financial statements will be saved at Y drive, under the pre-set up user folder.
- Cross check the YTD surplus or deficit on the Consolidated Statement of Income and Expenses to ensure it equals to the Statement of Actual Rev. and Expenditures and the YTD surplus or deficit of the summary of all program Trail balance from SAGE.

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- 8.3 Use last month statement as template to start the current month statements.
 - 8.4 Adjust the print out financial statements (as stated in step 5 & 8.2) where necessary to fit in the formal financial statements for the current month.
 - 8.5 Prepare the Addendum to Balance Sheet – Accounts Receivable, Advanced Income, Prepaid Expenses and Accounts Payable and Accruals based on the work done in the step 4, 6 & 7.
 - 8.6 Prepare Narrative Reports to summarize the Agency overall financial highlights, provide analysis and disclose information that did not presented by the financial statements.

9. The Finance Director to review the financial statements, sub-ledger and sub-schedule to ensure accuracy.
10. The Finance Director to run Budget vs. Actual Report for each program to perform analysis of the variance through SAGE.
11. The Finance Director to conduct investigation on the variances identified and take proper actions to ensure the variances being justified, or identify preventative actions to prevent recurrence.
12. The Finance Director to follow up with corresponding parties to ensure outstanding financial issue has been completed.

13. The Finance Director to explain the variance which is over 15% of the budget amount on the Comparative Statement YTD Actual and YTD Budget
14. The Monthly Financial Statements should be convert to PDF file.
15. The Finance Director to email the Financial Statements to Executive Director with the Excel format for approval no later than 23rd of next month. Upon Executive Director's approval, Finance Director will distribute the statements (both PDF and Excel Format) to the Finance & Audit Committee members immediately.

Notes:

1. Monthly Financial Statements Templates were saved at Central Filing / Financial Statements in the shared drive.
2. Financial Statements directly generated by SAGE is saved at Drive Y, under each user's name.
3. Formal Monthly Financial Statements are saved at Finance Director's My Document/Financial Statement/Formal Financial Statements & Central Filing/ Financial Statements
4. Reconciliation Files for A/R, Advanced Income, AP and Accrual Accounts, Prepaid Expenses and Earned Income Sub-ledger are saved at Central Filing / Financial Statements in the shared drive.

6.02 Payroll Processes

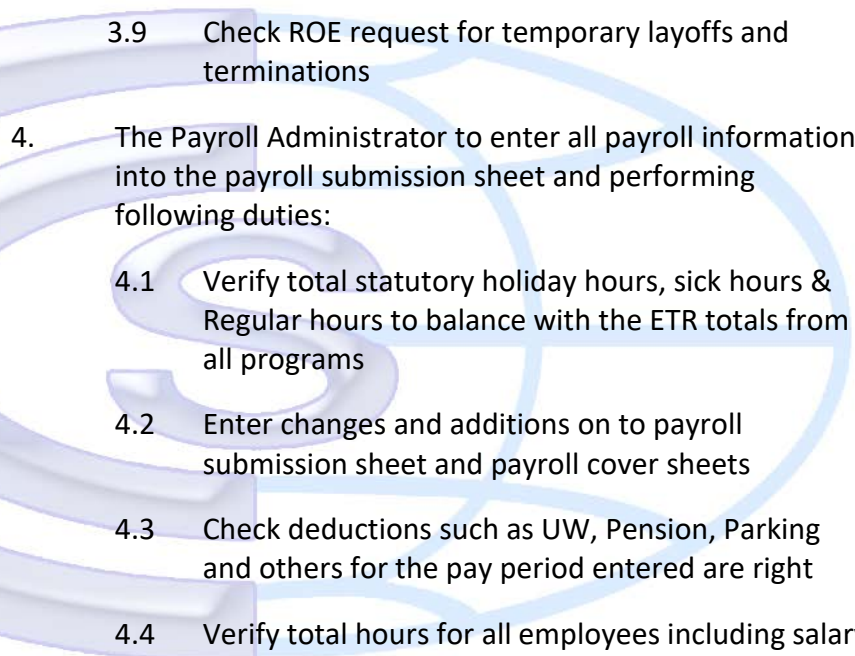
Objective: The procedures are to standardize the by-weekly payroll process to ensure payroll system's consistency and accuracy.

Scope:

1. Bi-Weekly payroll Process
2. GL Transaction of Salary and benefits
3. Monthly IRCC Salary & benefit claim preparation for all programs
4. Preparation of RRSP payment, claim and reconciliation
5. Year-end T4 and remittance reconciliation
6. Report, respond and resolve issues with government offices regarding salary, remittances and ROE's

Procedure:

1. The Program Managers to submit Employee Time Records (ETR) for teachers, child-minders, part-time, casual & contract employees to Finance Department at least 5 working days ahead of the effective pay date.
2. Managers and HR submit New Employee Information and Employee Changes for new and existing employees at least 5 working days ahead of the effective pay date through HR Actions (Human Resources System).
3. Upon receipt the above information from HR Actions, the Payroll Administrator to check following information for errors or omissions and clarify with the Program Managers and/or HR or corresponding party:
 - 3.1 Follow up previous outstanding issues that has not been cleared
 - 3.3 Check if any employee information is missing
 - 3.4 Verify pay period and pay date accuracy

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- 3.5 Check if all employees on the ETR are active employees /if not make sure employee information forms for new/rehired employees are in HR actions.
 - 3.6 Check supply hours not to exceed sick hours plus leave without pay (replacements) on ETRs
 - 3.7 Check statutory holiday hours and clarify with the managers if there is inconsistency
 - 3.8 Check if the hours add up to what the total hours should be
 - 3.9 Check ROE request for temporary layoffs and terminations
 4. The Payroll Administrator to enter all payroll information into the payroll submission sheet and performing following duties:
 - 4.1 Verify total statutory holiday hours, sick hours & Regular hours to balance with the ETR totals from all programs
 - 4.2 Enter changes and additions on to payroll submission sheet and payroll cover sheets
 - 4.3 Check deductions such as UW, Pension, Parking and others for the pay period entered are right
 - 4.4 Verify total hours for all employees including salary employees (to make sure all employees are paid)
 5. When it is approved the Payroll Administrator then enters all payroll information sheet data in to SAGE payroll system.
 - 5.1 Enter changes and additions from the employee information sheet
 - 5.2 Enter regular hours, statutory holiday hours and sick hours for hourly employees
 - 5.3 Enter additional CPP, EI and other adjustments for the pay period

- 5.4 Issue ROE's for temporary layoffs and termination
- 5.5 Verify balances in SAGE Payroll system with the payroll information sheet totals
6. The Payroll Administrator edits, check totals and run Payroll Preview to verify information entered in SAGE Payroll system is reconciled with the payroll submission sheet.
 - 6.1 Verify all the changes entered in the system are picked up in SAGE Payroll system if not/ and find out why and fix the issue
 - 6.2 Make sure payroll preview balances are the same as the payroll information sheet
 - 6.3 Verify that all employees are paid and ROE's are issued
7. After verifying and entering data in the payroll submission sheet, the Payroll Administrator to submit it to the Finance Director for approval.
8. After the Finance Director approved it, The Payroll Administrator to process payroll in SAGE Payroll system
9. Then Payroll Administrator to generate Electronic Payment File Transfer (EFT) to transmit payments to the bank
10. Once the Payroll Administrator confirms the processed payroll is correct create Payroll register file for the pay period and backup all the necessary files
11. The Payroll Administrator to generate Canada Revenue Agency (CRA) and Ministry of Finance remittance reports from the system
12. The Payroll Administrator to make a payment to CRA and Ministry of Finance through CIBC on line government remittance program
13. The Payroll Administrator to print pay stubs for all employees for distribution.

14. The Payroll Administrator to issue ROE's for temporary layoffs and termination
15. The Payroll Administrator to distribute pay stubs and ROE's accordingly.
 - 15.1 Pay-stubs & ROE's for staff at 55 town center distributed by hand
 - 15.2 Pay stubs & ROE's for staff on various other locations sent by managers who come to head office often
 - 15.3 Pay-stubs & ROE's for staff at Peel region sent with the Peel region director or express-post/courier
 - 15.4 Pay-stubs & ROE's for supply and other temporary staff be mailed directly to employees
16. The Payroll Administrator to maintain and update ETR and payroll submission information folders.
17. The Payroll Administrator to verify and make necessary allocation and configuration on payroll sub ledger before posting to the G/L, then post payroll data in to GL
18. The Payroll Administrator verifies balance of monthly salary and benefit claims with the G/L. If there is discrepancy find out why and make adjustment either in the claim or in the G/L
19. The Payroll Administrator prepare spread sheet for taxable benefits and adjust data in SAGE Payroll system through the year to verify appropriate deductions have been taken.

6.03 Accounts Payable

Objective: The procedures are to standardize the accounts payable process to ensure system's consistency and accuracy.

Scope:

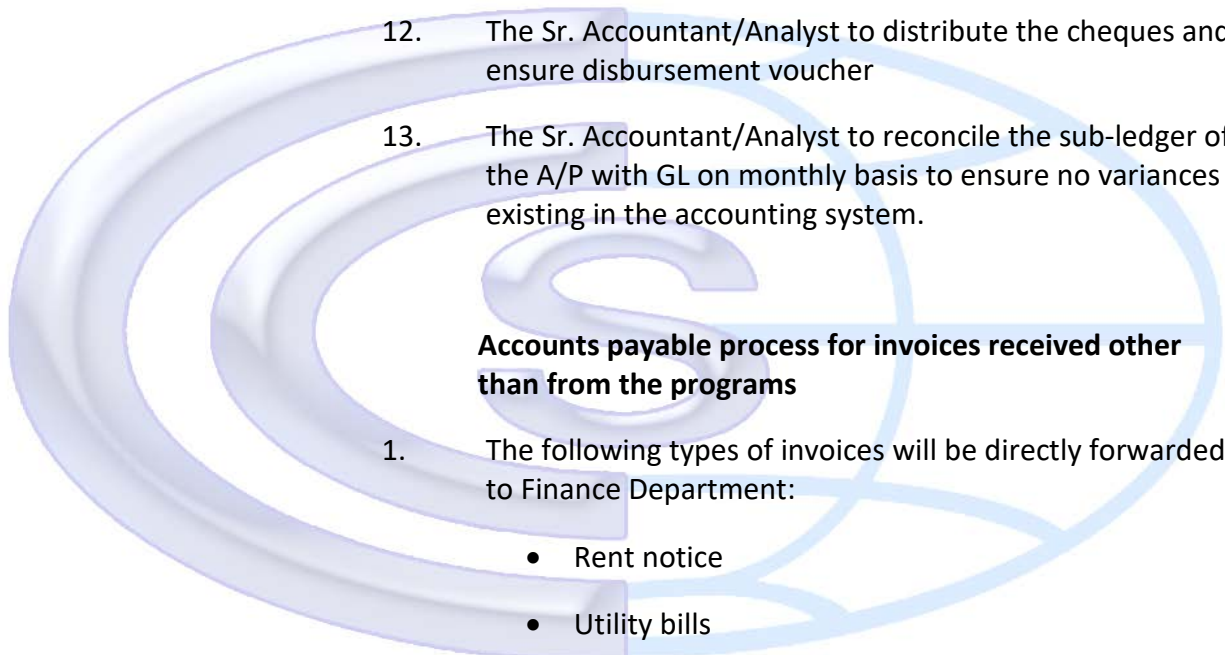
1. Accounts payable process for invoices received from Programs
2. Accounts payable process for invoices received other than from the programs

Procedures:

AP for invoices received from Regional Office

1. All vendors' invoices that expenses are directly handled by the program manager should be directed to the corresponding manager.
2. The manager should verify the expenses, code the vendor invoices into corresponding GL expenses accounts, and submitted to the Regional Director for approval.
3. For Petty Cash reimbursement, the Petty Cash holder should attach all approved expenses slips that were paid by the petty cash fund to the Petty Cash Reimbursement form, submitted to the Regional Director for approval.
4. Travel Expenses Reimbursement Form submitted by the employee need to be approved by the direct supervisor.
5. All approved vendors invoices, and reimbursement requisites should be forwarded to the Sr. Accountant/Analyst directly.
6. The Sr. Accountant/Analyst to check if all required approval signature(s) are inserted on the invoices and the requisition form, and complete supporting documents are attached.
7. The Sr. Accountant/Analyst to check the expenses codes provided by the Program Managers to ensure no omission or error before enter the invoices into the system.

8. The Sr. Accountant/Analyst to enter vendor invoices, reimbursement requisition into the accounting system and issue cheques for payments on weekly basis.
9. The Sr. Accountant/Analyst to submit cheques to the authorized signing officers for signatures according to the Cheque Signing Policy.
10. The Sr. Accountant/Analyst to provide additional information to the signing officer upon request.
11. The Sr. Accountant/Analyst to perform following up with the signing officer to ensure cheques are signed on time.
12. The Sr. Accountant/Analyst to distribute the cheques and ensure disbursement voucher
13. The Sr. Accountant/Analyst to reconcile the sub-ledger of the A/P with GL on monthly basis to ensure no variances existing in the accounting system.



Accounts payable process for invoices received other than from the programs

1. The following types of invoices will be directly forwarded to Finance Department:
 - Rent notice
 - Utility bills
 - Telephone bills
 - Cell phone bills
 - Alarm Security bills
 - Photo copier leasing
 - Photocopying bill
2. The Sr. Accountant/Analyst to verify the bills and ensure they are billed according to the contract where applicable.
3. Sr. Accountant/Analyst to code the expenses with GL account number. If an expense is to be shared within

several programs, the Sr. Accountant/Analyst to use the appropriated shared cost allocation model to appropriated accounts. The Finance Director to provide updated cost allocation model to the Sr. Accountant / Analyst whenever an allocation model is changed.

4. The Sr. Accountant/Analyst to enter the invoices into the accounting system.
5. The Sr. Accountant/Analyst to issue cheques for payment according our Accounts Payable policy.
6. Cheque must be matched and attached with each invoice, and submitted to the authorized signing officers for approval according to the Cheque Signing Policy.
7. The Sr. Accountant/Analyst to provide additional information to the signing officer upon request.
8. The Sr. Accountant/Analyst to perform following up with the signing officer to ensure cheques are signed on time.
9. Upon received the signed cheque, the Sr. Accountant/Analyst to distribute the cheques and ensure all cheques should be accompany with a disbursement voucher.
10. The Sr. Accountant/Analyst to reconcile the sub-ledger of the A/P with GL on monthly basis to ensure no variances existing in the accounting system.
11. The Sr. Accountant/Analyst to follow up all outstanding cheques that issued but not been cashed out and investigate and take appropriate actions for cheques outstanding over 30 days.

6.04 Accounts Receivable

Objective: The procedures are to standardize the accounts receivable process to ensure system's consistency and accuracy.

Scope:

1. Revenue recognition and A/R recording procedures
2. Cash receipts procedures (including donation receipts and fundraising)

Procedures:

1. The Sr. Accountant/Analyst to record all IRCC's claim amounts by journal entries to recognize Revenue and Accounts Receivable into each program.
2. Direct Deposit System should be set up whenever possible to receive payments from our funders.
3. All payments received other than direct deposit, i.e. cheques and cash should be forwarded to the Sr. Accountant / Analyst. Upon receipt of cheque(s) or cash, the Sr. Accountant/Analyst to pass on all cheques and cash to the Accounting Assistant to record the receipts on the deposit book. The Finance Director to perform the bank deposit within two business days of the receipts.
4. Donation received should be recorded by pre-numbered donation receipts and being monitored by sub-ledger schedule by the Sr. Accountant / Analyst. Fundraising money should be recorded and monitored by individual sub-ledger where applicable.
5. Sr. Accountant/Analyst to entre bank deposits and direct deposits according to online bank statements by Bank Entries (sub-ledger) on daily basis (daily monitoring bank statements required)
6. The Payroll Administrator to generate invoices according to agreements and input the invoices into the system.

7. The Payroll Administrator to follow up all invoices to ensure the payments to be received according to the terms.
8. The Sr. Accountant / Analyst to update and monitor the transactions related to A/R in GL into the A/R sub-schedule and perform reconciliation between A/R GL accounts with A/R sub-schedule for each month no later than 15th of the following month.
9. The Finance Director to follow up with each funder for slow payment and problems related in claims where applicable to ensure adequate cash flow for the agency's daily operation needs.



6.05 IRCC Claim Processes

Objective: The procedures are to standardize the IRCC Claim process to ensure system's consistency and accuracy.

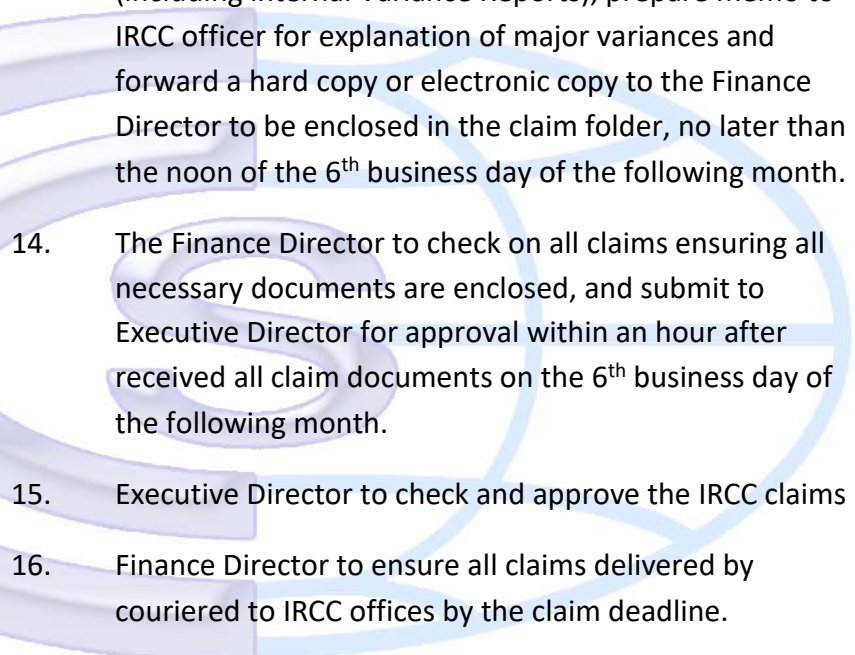
Scope These procedures apply to IRCC programs that request monthly claim submissions.

Procedures:

1. All invoices should be processed upon receipt, and forwarded to the Sr. Accountant/Analyst as soon as being approved. All invoices of current month should be forwarded to the Sr. Accountant/Analyst no later than the end of last day of the month.
2. Cheque Requisition Request, including Cash Advance, Reconciliation and Employee Reimbursement should be submitted to the Sr. Accountant/Analyst as soon as possible and no later than the end of last day of the month.
3. Sr. Accountant/Analyst and the Payroll Administrator to enter and post all current month expenses transactions into the accounting system no later than the end of 2nd business day on the following month. These transactions are including but not limited to the follows:
 - 3.1. Vendor invoices and vendor payments
 - 3.2. Cash Advance Reconciliation
 - 3.3. Reimbursements
 - 3.4. Rent transactions
 - 3.5. Direct charges from bank accounts
 - 3.6. TTC tickets actual expenses

3.7. Payroll transactions

4. The Sr. Accountant/Analyst to distribute the General Ledger, not including payroll transaction to each Program Manager with a copy to the corresponding RD no later than the end of 2nd business day of the following month.
5. The Payroll Administrator to prepare and complete current month's payroll information for each IRCC program and send the electronic file to the corresponding Regional Directors for verification, no later than the end of the 2nd business day of the following month.
6. The Program Managers to verify the GL transactions with their records and provide feedback if there is an error or omission on the GL to the Sr. Accountant/Analyst no later than the end of the 3rd business day of the following month.
7. The Regional Directors to ensure the payroll information being verified and provide feedback to the Payroll Administrator if there is an error or omission, no later than the end of the 3rd business day of the following month.
8. The Sr. Accountant/Analyst and the Payroll Administrator to prepare CCS in-house Excel Claim Form and perform reconciliation of GL with the claim as quality control procedures.
9. The Sr. Accountant/Analyst and the Payroll Administrator to prepare IRCC PDF Claim Form based on the in-house excel claim form.
10. The Sr. Accountant/Analyst and the Payroll Administrator to distribute the claim forms (Excel form and PDF form) to the corresponding Regional Director for verification no later than the end of the 4th business day of the following month.

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11. The Regional Director to communicate with the program managers to verify the information and provide feedback within one business day upon receipt of the claim information from Finance, i.e. no later than the end of 5th business day of the following month.
 12. The Sr. Accountant/Analyst to modify the Excel Claim Form and PDF Claim Form according to the feedback from the RD and re-send to the RD within 2 hours.
 13. The Regional Director to prepare Variances Reports (including internal Variance Reports), prepare memo to IRCC officer for explanation of major variances and forward a hard copy or electronic copy to the Finance Director to be enclosed in the claim folder, no later than the noon of the 6th business day of the following month.
 14. The Finance Director to check on all claims ensuring all necessary documents are enclosed, and submit to Executive Director for approval within an hour after received all claim documents on the 6th business day of the following month.
 15. Executive Director to check and approve the IRCC claims
 16. Finance Director to ensure all claims delivered by couriered to IRCC offices by the claim deadline.
 17. The IRCC PDF Claim Form, in-house IRCC Claim Excel Form, Payroll Information Sheet, Allocation Sheets and Variances Reports must be saved at the CENTRALIZED FILING folder on the SHARED DRIVE (Z:) by the corresponding personnel of the Finance Department, no later than the 10th of the following month.

6.06 Chart of Accounts Control Procedures

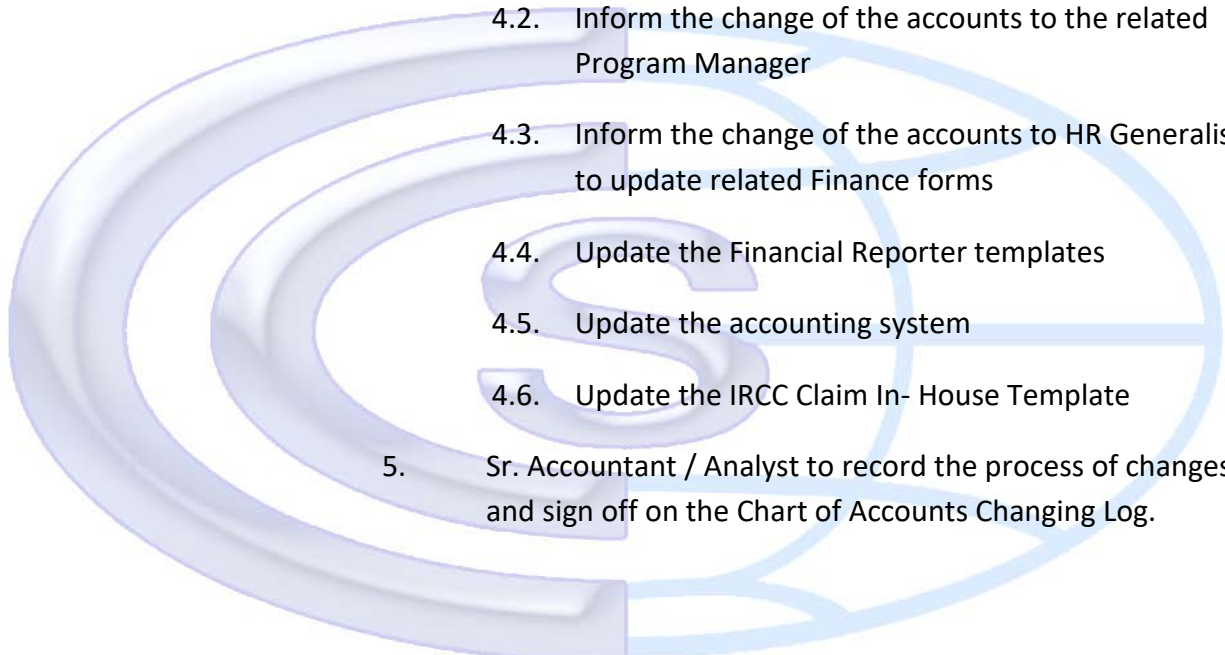
Objective: The procedures are to control the changes made to the Chart of Accounts to ensure system's consistency and accuracy.

Scope: These procedures apply to all ledger accounts used in the Finance department

- Procedures:**
1. All requests of adding, deleting and changing the contents in the Chart of Accounts, including GL account number and account description must be forwarded to the Finance Director to process.
 2. The Finance Director will approve the request if it is legitimate and log the request on the Chart of Accounts Changing Log.
 3. The Sr. Accountant / Analyst to assign an appropriate account number under the following rules:
 - 3.1. When the agency receives funding for a new program, new department code should be assigned to such program. All accounts related to the new programs should be generated under the new department code.
 - 3.2. When an account code is requested for a new expense in the exiting program, the Sr. Accountant / Analyst will verify that there is no existing same or similar account in the system. The new account code should fall into the right expenses category account codes as per the clarification of Financial Reporter template. If no such account number is available in the range as per the Financial Reporter, the corresponding Financial Reporter template needs to be revised by adding this new account

code into the formula area. This procedure is to ensure that when running the financial reports, all newly added accounts will be picked up into the financial statements.

4. Sr. Accountant / Analyst to inform all related parties and updated all related documents with the newly updated account, which includes:
 - 4.1. Inform the change of the accounts to the Finance Team
 - 4.2. Inform the change of the accounts to the related Program Manager
 - 4.3. Inform the change of the accounts to HR Generalist to update related Finance forms
 - 4.4. Update the Financial Reporter templates
 - 4.5. Update the accounting system
 - 4.6. Update the IRCC Claim In- House Template
5. Sr. Accountant / Analyst to record the process of changes and sign off on the Chart of Accounts Changing Log.



6.07 Purchasing Procedures

- Objective** The procedures are to standardize the purchase process to ensure system's consistency and accuracy.
- Scope:** Purchases handled by the program
- Procedures:**
1. The Regional Director to provide a budget for each Program Manager for his/her program spending prior to a new fiscal year according to funding agreements.
 2. The Program Manager to follow the program budget to schedule the program material purchase by filling out the Program Material Request Form.
 3. The Program Manager to submit the Program Material Request Form to his/her Regional Director for approval.
 4. The Regional Director to approves the Form or provide guidance to the Program Manager if modification is required.
 5. Upon the approval of the Program Material Request Form, the Program Manager to execute the purchase plan accordingly.
 6. Purchases could be handled by the personnel whom is authorized by the Program Manager. The Program Manager should ensure the person who handles the purchase understands and follows the Agency's Purchasing Police (Section 3.03) stated in the Finance Policy Manual.
 7. The authorized personnel to place the order according to the Program Manager's instruction and Agency's Purchase Policy.
 8. The Parking Slip (if applicable) and the corresponding the vendor's invoice or receipt should be forwarded to the person who placed the order.

9. The person who placed order to check the goods and ensure the goods received are matched with the Parking Slips, the vendor's invoice or the receipt. The person who placed order to verify the amount charged on the invoice or receipt is appropriate.
10. The purchasing personnel to attach the packing slip (if applicable) with the vendor's invoice or receipt together and sign on both packing slip (if applicable) and the vendor's invoice or the receipt.
11. The employee who placed the order should submit the invoice / receipt and the packing slip (if applicable) to his / her superior for approval signature.
12. Invoices and receipt together with the packing slip (if applicable) to be submitted by the employee who placed the order to the Program Manager for coding.
13. The Program Manger to code the expenses according to the Chart of Accounts.
14. The Program Manager to ensure that each invoices must bear two signatures, one is from the employee who placed the order, the other is the employee's superior.
15. The Program Manager to update purchase record on file.
16. The Program Manager to submit the invoice / receipt to the Finance Department.

6.08 Year-End Processes

Objective: The procedures are to standardize the year-end processes to ensure system's consistency and accuracy.

Scope: Year-end processes for producing year-end financial statements

- Procedures**
1. Perform the steps 1 to 4 according to Monthly Financial Statements Preparation Procedures in the Finance Procedures Manual (Procedure No. 1)
 2. Reconcile sub-schedule to ensure expenses are recognized properly.
 - 2.2. Prepaid Expenses: ensure all prepaid expenses (cash advances) to employee have been reconciled, i.e. as of the fiscal year end, all cash advance balances should be cleared out. Make adjustment to the General Ledger accordingly.
 - 2.3. Accrued Expenses: evaluate the accrued liabilities recognized in the previous years whether the liabilities have been fulfilled during the current year or whether the liabilities are not existing any more as of the current year end. Assess if there is any new liability existing as of current year end. Make adjustment to the General Ledger accordingly. The common accrued expenses at the fiscal year end are listed as follows:
 - Severances
 - Audit Fee
 - Legal Liabilities
 - Expenses that invoices have not yet been received
 - Accrued Vacation Liabilities
 - Accrued Sick Day Leave Liabilities
 - Other liabilities
 - 2.4. Advanced Income: ensure deferred revenue has been correctly recorded as Advanced Income or converted to the revenue.

- 2.5. Revenue Recognition: ensure billing for services provided (earned income) has been processed. Reconcile annual revenue with each funding agreements.
3. Continue step 5 to 8 as per the Monthly Financial Statements Preparation Procedures in the Finance Procedures Manual (Procedure No. 1).
4. The Finance Director to submit the complete year-end Financial Statements package to the Executive Director for approval. The statement package including the following information:
 - 4.1. Narrative Summary
 - 4.2. Consolidated Summary of Statement of Income and Expenditures
 - 4.3. Comparative Statement YTD Actual and YTD Budget
 - 4.4. Comparative Statement of Current YTD Actual and Last Year's YTD Actual
 - 4.5. Balance Sheet
 - 4.6. Statement of Cash Flows
 - 4.7. Consolidated Statement of Actual Income and Expenditures
 - 4.8. Addendum to Balance Sheet – Accounts Receivable and Advanced Income
 - 4.9. Addendum to Balance Sheet – Prepaid Expenses and Accounts Payable and Accruals
5. The Executive Director to review and approve the Financial Statements package.
6. Upon the Executive Director's approval, the Finance Director to submit the Financial Statements package to FAC for approval.
7. Upon FAC's review and approval, the Finance Director to forward the financial statements to the Auditor.

8. The Finance Director to prepare additional financial information as per the Auditor's requirements, which including but not limited to:
 - 8.1. Year-end trial balance;
 - 8.2. Bank statements (12 months plus 2 months in the current fiscal year)
 - 8.3. March 31 bank reconciliation including a listing of outstanding cheques;
 - 8.4. A detailed accounts receivable listing;
 - 8.5. A copy of all HST rebate forms filed during the year ended March 31 as well as a copy of any HST rebate Notices of Assessment received during the year;
 - 8.6. A summary of the composition of the prepaid expenses account;
 - 8.7. An accounts payable and accruals listing
 - 8.8. A copy of the accounts payable journal from April 1, 2015 to the date starting the field audit
 - 8.9. A summary of the advance income receipts account
 - 8.10. A copy of the reconciliation of the monthly submission to each funder and the payment received by the funder (revenue and claim analysis schedules);
 - 8.11. A summary of the rental expenses for both Peel Region and Toronto along with the future rental commitments;
 - 8.12. Minutes of the Board of Directors.
 - 8.13. Severance Liabilities
 - 8.14. Pension Payment Summary
 - 8.15. Schedule of Capital Expenditures vs. Amortization

6.09 Payroll Year-End Processes

Objective: The procedures are to standardize the payroll year-end processes to ensure system's consistency and accuracy.

Scope: Payroll year-end reconciliation for T4, T4A and CRA remittance

Procedures:

1. The Payroll Administrator to make necessary adjustments before the preliminary year-end report to make sure all remittances and deductions on the T4 and T4A's are correct based on the reports generated from the Payroll Register.
2. The Payroll Administrator to run the Preliminary Year-end Report.
3. The Payroll Administrator to check for deficiencies and try to make necessary adjustments based on the Preliminary Year-end Report.
4. The Payroll Administrator to prepare annual remittance reconciliation statement. Depending the nature of the variances, the Payroll Administrator to make adjustment to the payroll system as necessary before the final T4 & T4A run or request a cheque payable to the Receiver General /Ministry of Finance.
5. The Payroll Administrator to issue annual T4's & T4A's after making sure all salaries, taxable benefits, RRSP payments balanced with the remittances.

6.10 RRSP Employer Contribution Payment Procedures

Objective: The procedures are to standardize the RRSP Employer Contribution Payment procedures to ensure system's consistency and accuracy.

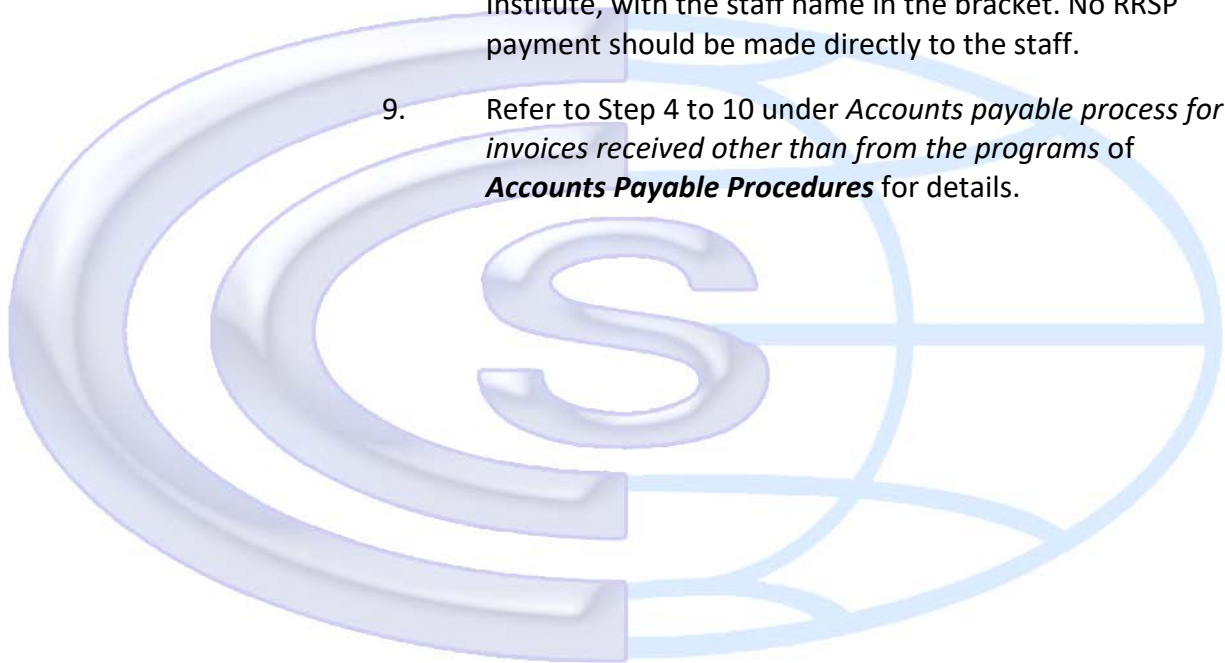
Scope: RRSP Employer Contribution Payment communication, preparation and distribution procedures

Procedures:

1. The Payroll Administrator to go through the payroll register and update RRSP list by adding newly eligible employees and taking off non-eligible ones and provide such list to the HR Office for confirmation.
2. The Payroll Administrator to provide RRSP Eligible Employee List for each program and email such list to each Program Manager
3. The Finance Director to broadcast two Communication Letters (one for existing eligible staff, the other for new eligible staff) and the RRSP Eligible Employee List to each Program Manager 3 weeks prior to the payment date (January 31, and March 31 of each year).
4. The Program Manager should forward the corresponding Communication Letters to the staff based on the RRSP Eligible Employee List. New eligible staff should provide RRSP Statements from Financial Institute with the staff's name and RRSP Account number together with signed RRSP Communication Letter to the HR Director at least one week prior to the payment date. The existing RRSP eligible staff who need to change his/her RRSP account information should provide RRSP Statements from Financial Institute with the staff's name and RRSP Account number together with signed RRSP Communication Letter to the Finance Director at least one week prior to the payment date.
5. The Payroll Administrator to calculate RRSP payments and prepare RRSP Payment Schedule for all eligible staff by

program and submit the files to the Finance Director and HR Director for review and approval.

6. The Finance Director and HR Director should review and verify the information provided and approves the payments.
7. Upon approval, the Payroll Administrator to provide the RRSP Payment Schedule to the Sr. Accountant/Analyst to issue the cheques.
8. All RRSP payment should be made payable to the RRSP Account Number, and the corresponding Financial Institute, with the staff name in the bracket. No RRSP payment should be made directly to the staff.
9. Refer to Step 4 to 10 under *Accounts payable process for invoices received other than from the programs of **Accounts Payable Procedures*** for details.



6.11 Bank Reconciliation

Objective: The procedures are to standardize the Bank Reconciliation procedures to ensure system's consistency and accuracy.

Scope: Bank reconciliation procedures

Procedures:

1. The Payroll Administrator to reconcile the GL with Bank transactions for the current month no later than the 15th of the following month using the accounting software.
2. The Payroll Administrator to investigate any variances and suspicious bank transaction identified through the bank reconciliation processes.
3. The Payroll Administrator to prepare Bank Reconciliation Reports with comments on the variances and findings that need attention, together with the outstanding cheques over 30 days if any submitted to the Finance Director to review.

6.12 Cheque Requisition Processes

Objective: The procedures are to standardize the cheque requisition procedures to ensure system's consistency and accuracy.

Scope:

1. Cheque requisition for Employee Reimbursement
2. Cheque requisition for Advanced Payment
3. Cheque requisition for Reconciliation

Procedures:

Employee Reimbursement:

1. When an employee has to pre-pay company expenses with his/her own money, s/he must fill out a Cheque Requisition Form and check the box "Employee Reimbursement" in order to get reimbursed by company cheque.
2. No company cheque must be issued to reimburse prepaid expenses made by employee that is under \$25.00 in total. Such payment must be reimbursed by Petty Cash from his/her Program Manager.
3. The employee must number each receipts and log in each purchase receipt/item on the form by selecting corresponding Program Code and Account Code, and select the Province where you made the purchase, the taxation part will be automatically filled in (where applicable, override the tax amount might be required). Before printing the sheet, go to the next tab named "Account Information" and right click on the table and select "Refresh Data".
4. Print the "Cheque Requisition Form" on one side and the "Account Information" on the other side of the same sheet of paper.
5. Original Receipt must be attached to the Cheque Requisition Form.
6. The employee must sign his/her name on the form and get his/her direct supervisor to initial on each receipt as well as sign on the Cheque Requisition Form. The employee must get the Regional Director's approval signature on the Cheque

Requisition Form.

7. The employee must submit the form with the original receipts to the Finance Department as soon as possible and no later than the last business day of the month of the purchases.

Cash Advance Request

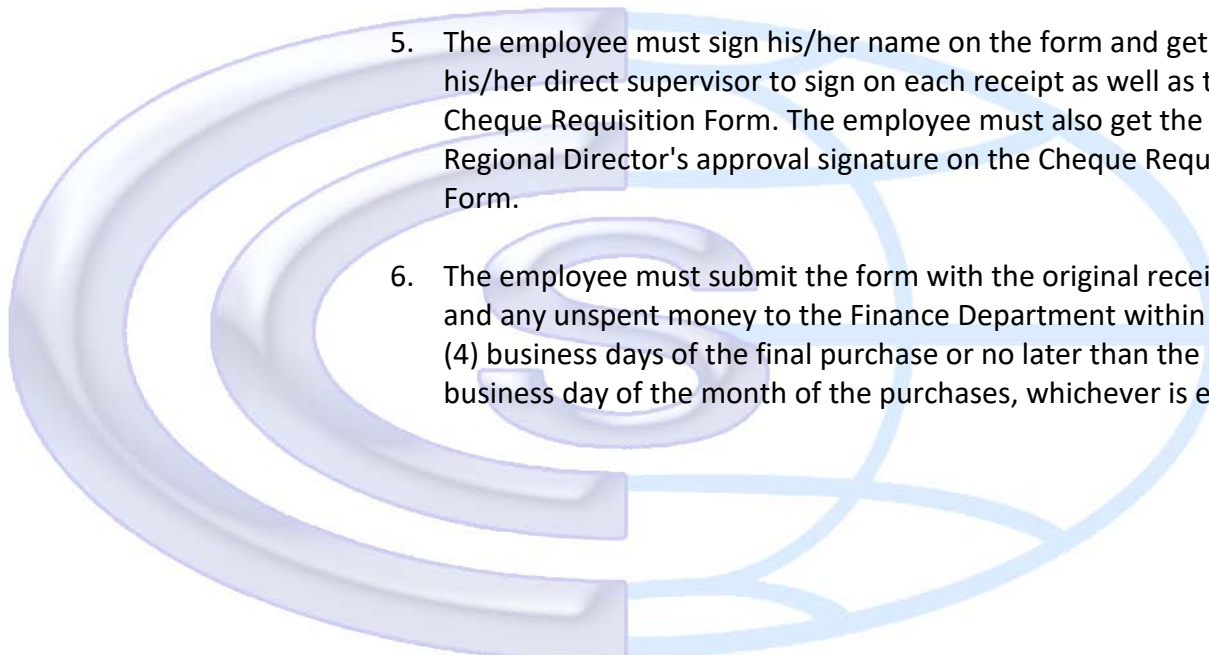
1. When employee needs advanced money to purchase company expenses, s/he must fill out the Cheque Requisition Form and check the box "Cash Advance Request"
2. The employee to use Advanced Account Code to fill out the form. Before print the sheet, go to the next tab named "Account Information" and right click on the table and select "Refresh Data". Only Cheque Requisition Form need to be printed out. Do not print the Account Information.
3. The employee must sign his/her name on the form and get his/her direct supervisor's and the Regional Director's approval signature before submitting to the Finance Department.
4. For all Cash Advance Request received by the Finance Department by noon on Tuesdays, the advanced cheque will be ready by 5:00 pm on the following Monday. Cash Advance Request received after Tuesday noon time, will be processed in the next cheque run, hence will be ready by next following Monday.

Reconciliation

1. When purchases have been made by advanced payment, the employee must fill out another Cheque Requisition Form and check the box "Reconciliation". Only one Reconciliation Cheque Requisition Form should be submitted to Finance Department for each Cash Advanced Request.
2. The employee must number each receipts and log in each purchase receipt / item on the form by selecting corresponding Program Code and Account code, and select Province where you

made purchase, the taxation part will be automatically filled in (where applicable, override the tax amount might be required). Before print the sheet, go to the next tab named "Account Information" and right click on the table and select "Refresh Data".

3. Print the "Cheque Requisition Form" on one side and the "Account Information" on the other side of the same sheet of paper.
4. Original Receipts must be attached to the Cheque Requisition Form
5. The employee must sign his/her name on the form and get his/her direct supervisor to sign on each receipt as well as the Cheque Requisition Form. The employee must also get the Regional Director's approval signature on the Cheque Requisition Form.
6. The employee must submit the form with the original receipts and any unspent money to the Finance Department within four (4) business days of the final purchase or no later than the last business day of the month of the purchases, whichever is earlier.



6.13 Electronic Fund Transfer (EFT) Procedure

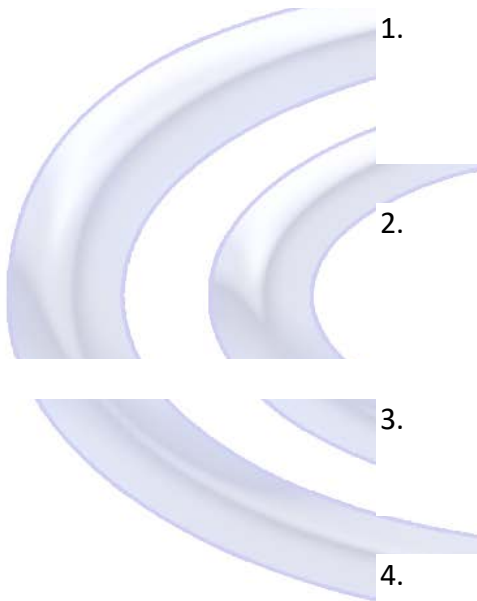
Objective

The procedures are to state the responsibilities of each individual involved in EFT processes, standardize the operations of EFT to ensure accuracy and consistency and to safeguard the assets of the agency against theft and fraud.

Scope:

1. EFT procedures for paying vendors and employees
2. Levels of approval for all EFT payments

Procedures:



1. There must be pre-approved listing of vendors/landlords/partnership agencies to be paid through EFT after consultation between the Finance Director and Sr. Accountant/Analyst.
2. The Sr. Accountant/Analyst sends EFT forms to all approved vendors/landlords/partnership agencies to input their banking information and sign off by the approved authority within the organization.
3. The Sr. Accountant/Analyst to ensure that all original signed EFT Application form from the vendor should be obtained and kept by CCS.
4. The Sr. Accountant/Analyst to check that all sections of the EFT forms are completed and duly approved by the designated officer within the vendor's organization.
5. The Sr. Accountant/Analyst to give the completed EFT form to Finance Director for approval and sign off.
6. All approved EFT forms should be scanned and saved in the centralized filing for easy access to finance staff.
7. The Sr. Accountant/Analyst initiates funds transfer on CIBC Cash Management Online (CMO) according to approved vendor's invoices and Vendor's EFT Application Form. When setting up the payment, the Sr. Accountant/Analyst to ensure that all payments on CMO are entered and

submitted for approval at least 4 days prior to the value/due/payment date as the CMO system needs 48 hours to transfer to the vendor's bank account after the 2nd signing authority's approval. (refer to CCS Financial Polices Section 3 Signing Authority).

8. After the payment has been initiated, the Sr. Accountant / Analyst to print out the Bank Transaction Confirmation Statement, together with the vendor's invoices and supporting document sent to the first signing authority for approval.
9. The signing officers to follow **Appendix A EFT Approval Instruction to All Cheque Singing Officers** to review and approve the transaction.
10. Sr. Accountant/Analyst to enter all approved payments on SAGE and generates remittance advice.
11. Sr. Accountant/Analyst to send all remittance advice to the vendors/landlords/partnership agencies via email before the value/due/payment date.
12. Sr. Accountant/Analyst should attach the Remittance Advice to the invoices that being paid by EFT, EFT forms and payment forms in the appropriate folders for easy retrieval.
13. The bank account must be reconciled by an individual independent of having access to perform EFT, in this case, the Payroll Analyst.

Related Documents

- Direct Deposit Authorization for Electronic Funds Transfer Form
- Pre-Approved EFT Vendor List
- EFT Approval Instruction to All Cheque Singing Officers

6.14 Cheque Control

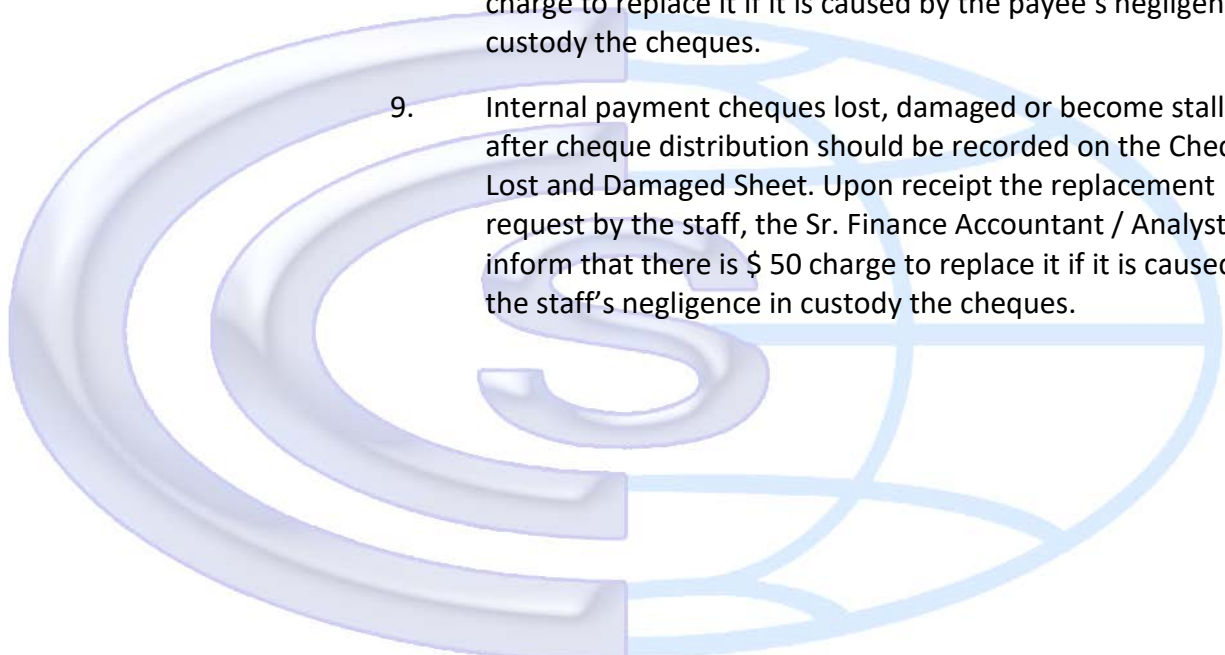
Objective: The procedures are to ensure proper care, custody and control over cheques by establishing adequate procedures, guidelines and standards regarding all aspects of the production of cheques

Scope: Cheque ordering, issuing, signing, distribution and replacement.

Procedures:

1. The Sr. Finance Accountant / Analyst is responsible for monitoring the usage of the cheques. When the quantity level of the cheques is below 200 pages, the Sr. Finance Accountant / Analyst should order additional 500 cheques.
2. When printing cheque payments, the Sr. Finance Accountant / Analyst to ensure that the cheques number generated by SAGE system is matching with the printed number on the cheques, otherwise a detailed documentation should be made on the file to provide explanation on the difference.
3. All printed cheques should be attached to supporting documents (Vendor invoices, purchase agreements, reimbursement requests, etc) and passed on to the Signing Officers. The Signing Officers should keep the cheques in a secured place until handed back to the Finance Department.
4. Cheques payable to the same vendor with same address should be inserted into one envelop. Each envelop should be sealed properly.
5. The Sr. Finance Accountant / Analyst to separate the cheques by internal payments, including payments to staff and payments to be handled by staff, and external payments, including regular vendors. All external payments should be distributed by regular mail unless special instruction received. Internal payments should be handed to the corresponding Program Managers for distribution to his/her staff.

6. Change need to be made to the cheque issued but not distributed should be marked with "VOID" on the face of the cheque and kept in a centralized folders categorized by fiscal years. Replacement cheques should be issued accordingly.
7. External payment cheques lost or damaged during distribution should be recorded on the Cheque Lost & Damaged Sheet. Upon replacement request by the payee, the Sr. Finance Accountant / Analyst to place a stop payment with the Bank and re-issue the payment.
8. If external payment cheques become stalled, upon receipt the replacement request from the payee, the Sr. Finance the Sr. Finance Accountant / Analyst to inform that there is \$ 50 charge to replace it if it is caused by the payee's negligence in custody the cheques.
9. Internal payment cheques lost, damaged or become stalled after cheque distribution should be recorded on the Cheque Lost and Damaged Sheet. Upon receipt the replacement request by the staff, the Sr. Finance Accountant / Analyst to inform that there is \$ 50 charge to replace it if it is caused by the staff's negligence in custody the cheques.



6.15 Budget and Forecast Development and Monitoring

Objective: The procedures are to ensure the organization engages in effective financial planning to prioritize the use of resources.

Scope:

1. Program Budget & Forecast Cash Flow Development
2. Program Budget & Forecast Cash Flow Monitoring
3. Agency Budget & Forecast Cash Flow Development

Procedures:

Program Budget and Forecast Cash Flow Development

1. The Program Manager will base on the current year updated Forecast Cash Flow, current year approved budget and program needs and planning for next year and other relevant information to draft the program delivery related budget line with detailed explanations and submit to Regional Director for review.
2. Where necessary, the Sr. Accountant/Analyst to provide accounting data to the Program Manager upon request in order to understand actual cost for the programs.
3. Together with the HR Director, the Regional Director to project on staffing situations and work out salary budget.
4. Based on staffing and salary budget, the Finance Director to provide MERC and Non-MERC Benefit budget for each program.
5. The Finance Director to project the Central Admin allocated cost and Rent cost base on the current year updated Forecast Cash Flow, current year approved budget and program needs and planning for next year and other relevant information and provide the data to the Regional Director.

6. The Regional Director will discuss and scrutinize the budget with the program manager to ensure compliance with the funding requirements, prioritizes the use of the agency resources and taking care of the program needs. The Regional Director to modify the budget as needed and submit it to the Executive Director for approval.
7. The Executive Director to review and discuss the proposed budget with the Regional Director and / or Finance Director and / or HR Director where necessary to make it finalized.
8. The Executive Director to submit the funding application package with the finalized budget and other necessary documents to the funders.
9. Upon funding approval, the Program Manager based on the activity planning for each month to develop Monthly Forecast Cash Flow (FCF) and submit to the Regional Director for approval.
10. LINC Managers and/or other manager where necessary to provide working schedules for the hourly paid employee to the Finance Director.
11. The Finance Director to prepare Salary and Benefit Forecasted Cash Flow for each program.
12. The Regional Director to combine all information into a complete FCF (in-house version), scrutinize each item, discuss with the Program Manager, and modify it as necessary.
13. For IRCC programs, the Regional Director or the Finance Director to prepare FCF in IRCC required format, together with detailed in-house FCF, submit to the Executive Director for approval.
14. The original signed IRCC FCF should be couriered to corresponding IRCC officer by the Regional Director or the Finance Director upon the Executive Director's approval.
15. Copies of signed FCF should be distributed to the Executive Director, the Finance Director, and the Regional Director.

Program Budget & Forecast Cash Flow Monitoring

1. The Program Manager is responsible to ensure the all spending (except the Overhead Cost and Staff benefits costs) for the program delivery following the funding agreements and Agency's policies.
2. The Program Manager is responsible to keep the program delivery expenses (except the Overhead Cost and Staff benefits costs) within the budget.
3. The Program Manager is responsible to ensure their spending following the FCF and actual program needs.
4. The Program Manager to process all spending expenses documents on time following Finance Procedures 7.0 Purchasing Processes.
5. The Program Manager to update the actual spending into their FCF, identify variances and update future spending accordingly on monthly basis.
6. Where an apparent slippage or overspending identified in the program, the Program Manager should inform the Regional Director with explanation immediately.
7. The Finance Director to identify MERC/Non-MERC benefits variances and apparent slippage, update cost for future months and provide such information to the Regional Director on monthly basis.
8. The Regional Director to consolidate all spending information, and identify apparent slippage and overspending, reallocate funds within the limits specified by the funding agreement, review and approves the updated FCF for future months.
9. Where reallocation funds beyond the limits specified in the funding agreement, the Regional Director to prepare Slippage Usage Report to Executive Director for approval.
10. Executive Director to review and discuss with the Regional Director and approve the Slippage Usage Report or reject for revision.
11. Upon Executive Director's approval, the Regional Director to send the Slippage Usage Report to the funder for approval.
12. Upon funder's approval, the Regional Director to inform the Program Manager to update the FCF accordingly.
13. The Program Manager should follow the updated FCF for their spending activities.

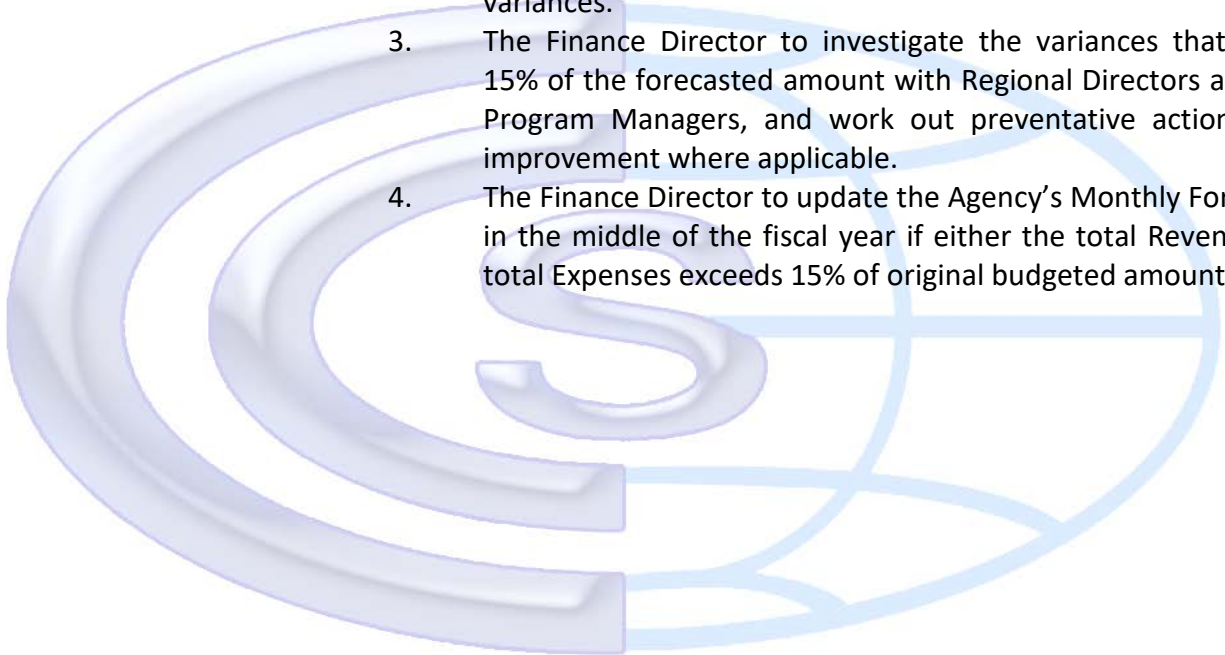
Agency Budget & Forecast Cash Flow Development

1. All Directors should provide next year Budget proposals to expenses that not covered by Program Budget and Admin allocated budget to Executive Director for review and approval 1 month prior to the fiscal year end. The costs to be include in the proposal should be but not limited to the following items:
 - Training Expenses
 - Capital Expenditures
 - Meeting and event Expenses
 - Any other expenses that necessary to add program or agency's value
2. According agency's resources availabilities and needs priorities, Executive Director approves or rejects the budget requests.
3. The Finance Director to combine each approved program budget and other relevant cost date into the Agency's budget (Revenue and Expenditure Statements). Where a proposed budget has not been approved by the funder, the proposed budget should be incorporated into the Agency's budget, and disclosed in the Agency's budget notes session.
4. The Finance Director to work out Balance Sheet budget and Cash Flow Forecast Statement.
5. The HR Director to provide staffing data as of the beginning of next fiscal year.
6. The Finance Director to provide notes to the budget including changes and assumption made from the financial information of last year.
7. The Finance Director to submit the Budget draft to Executive Director for review and approval.
8. The Executive Director to discuss the draft Budget with Finance Director and make adjustments where necessary.
9. Upon Executive Director's approval, the Finance Director to submit the budget to the Finance & Audit Committee around middle of May of each year for approval.
10. Based on program and central admin. FCF, the Finance Director to assemble an Agency Monthly Forecasts.

11. The Agency Monthly Forecasts to be submitted to Executive Director for approvals. and Finance & Audit Committee's
12. Upon ED's approval, the Finance Director to submitted the Agency Monthly Forecasts to Finance & Audit Committee as reference.

Agency Budget & Forecast Cash Flow Monitoring

1. The Finance Director to follow the monthly Financial Statement preparation procedures to produce monthly financial statements.
2. The Finance Director to run the Actual Income and Expenditures vs. Forecast for each program to identify variances.
3. The Finance Director to investigate the variances that over 15% of the forecasted amount with Regional Directors and/or Program Managers, and work out preventative actions for improvement where applicable.
4. The Finance Director to update the Agency's Monthly Forecast in the middle of the fiscal year if either the total Revenue or total Expenses exceeds 15% of original budgeted amounts.



6.16 Financial Records Management

Objective: The procedures are to provide guidelines in record keeping and management to ensure compliance with CCS' legal and financial obligations.

Scope:

1. Payroll records management and regular accounting and financial records management

Procedures:

1. The Finance Director is responsible to ensure the financial records meet the CRA's requirements, funding agreements and other financial obligations.
2. All original vendor invoices with supporting documents, Audited Financial Statements, General Ledgers, Government filings, budgets and forecasts and funders reports should be kept on file at least for 7 fiscal years.
3. Financial records (other than payroll records) that more than 7 years should be kept if sufficient storage is available. Otherwise, documents over 7 years old should be shredded on annually basis.
4. All payroll records including but not limited to ETRs, should be kept indefinitely in either paper records or in electronic formats.
5. Electronic data in the SAGE system should be kept indefinitely in the backup system.
6. Where budget available, scanned images should be replacing paper records as much as possible.

6.17 Capital Planning

Objective: The procedures are to provide guidelines in identify agency's capital needs and develop capital plan when there is a funding available

Scope:

1. Capital planning for program delivery
2. Capital planning for the Agency's infrastructure

Procedures:

Capital planning for program delivery

1. Program Manager to identify capital needs periodically and when there is a slippage existing, the Program Manager to propose to the Regional Director based on the capital needs identified.
2. The Regional Director to provide proposals to the Executive Director for approval. Upon Executive Director's approval, The Regional Director to approach the corresponding funding officer for funds relocating application.

Capital planning for the Agency's infrastructure

1. Capital needs for both short term and long term for the Agency's infrastructure should be identified through strategically planning processes.
2. The Senior Management Team should assess and identify Agency's capital needs on an on-going basis.
3. When a fund is available, together with the Finance Director, the Executive Director will develop a Capital Plan based on the capital needs identified.

6.18 Issuing Record of Employment (ROE)

Objective: The procedures are to provide guidelines in issuing Record of Employment (ROE)

Scope:

1. System (Accounting Software) generated ROE procedures
2. Government ROE website file uploading procedures

Procedures:

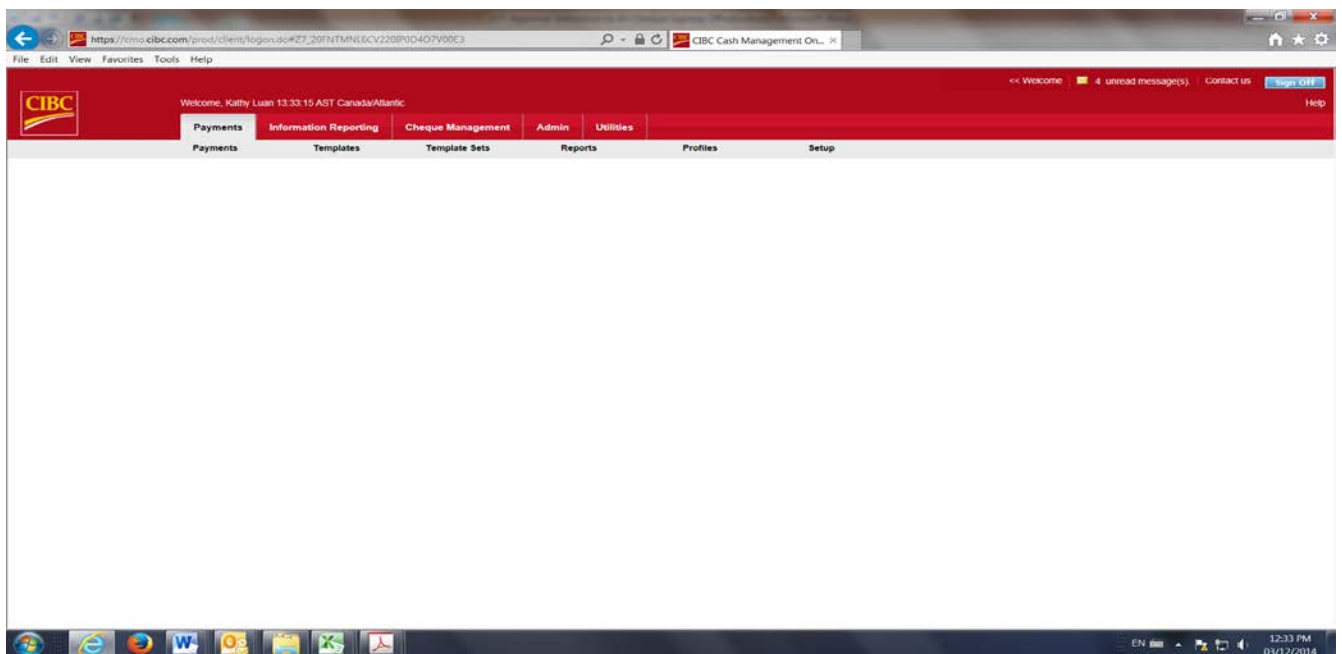
1. The Payroll Administrator to issue a ROE when following situations happened:
 - When termination of an employee happens
 - Any employment gap or temporary layoff for five or more consecutive working days or one or more calendar week
 - Employee on casual or part time employment can request a ROE
 - When requested by Service Canada
2. The Payroll Administrator to check the last ROE issued for the employee for the information on the Box 10 (First Day Worked), 11(Last Day Worked) & 12 (Pay Period Ended Day) indicated on the last ROE, where applicable.
3. If this is the first time for the employee to issue ROE on, the Payroll Administrator to check payroll record for First Day Worked, Last Day Worked and Pay Period Ended Day.
4. Log into SAGE, go to "Payroll Employee" and bring the employee on the screen.
5. Go to the tab "Class/Scheduled", click on "Status" and select "Terminated-ROE Pending" for the employee being terminated, or "Inactive ROE Pending" for the employee who is on leave.
6. Go to "Payroll Government Reports", and click into "Record of Employment". Click on "Employee Number", select the employee whose ROE needs to be issued.
7. The ROE template will be displayed. Fill out the information from box 2-22 accordingly. If the boxes having been automatically populated with information by the system, check the information for accuracy. Override the auto-populated information where necessary.
8. Save all the changes in the system. Click the "ROE WEB" and submit it.

9. Go to Canadian Government website
http://www.esdc.gc.ca/en/ei/roe/access_roe.page? The Record of Employment on the Web (ROE Web) and sign in.
10. From the Welcome page select “CCS”, then “Record of Employment” and upload ROE file generated by SAGE.
11. Print two copies one ROE, one for the employee and another for HR files.



Appendix A EFT Approval Instruction to All Cheque Signing Officers

1. The CCS Finance Staff will first generate EFT on the CIBC CMO system and contact the corresponding signing officers to approve the EFT. The finance staff will provide the following information to the signing officer by email or original documents if the signing officer is onsite:
 - Approved invoices and supporting document
 - Printout of the Payment Detail Report from CMO system (see attached sample)
 - Direct Deposit Authorization for Electronic Funds Transfer (filled out by the vendor, see attached sample)
2. Please make sure log on to the CMO system under Internet Explore. Once logged on, click the “Cash Management Online” located on top of the left hand side of the screen to get in to the following screen:



3. Then click “Payments” on the “Payments” tab, a list of bank payment transactions will pop out. If the “Payment” can’t be clicked on, then go to “Tools” of the Internet Explorer in the current screen, click the “Capabilities View Setting”, click “Add”, and close it. Then re-click on “Payment”.
4. Use the Printout of the Payment Detail Report and find the transaction that need to be approved.
5. Click the arrow to the left of the transaction, and click on “View” button to display full details of this transaction, including the name of the payee and payee’s bank information.
6. Review all documents provided by the Finance Staff to ensure

- The vendor / payee's name on the invoice match the information on the Direct Deposit Authorization for Electronic Funds Transfer Form
 - The vendor / payee's bank information on the Direct Deposit Authorization for Electronic Funds Transfer Form matches with the information on our CIBC CMO system.
 - Invoice is an eligible with proper approval signature(s)
 - Invoice amount matches with the EFT amounts
 - Other issues where necessary
7. Once satisfied that all payment information is correct, the signing officer to click the "approve" button to approve the payment.
 8. The Signing Officer to complete the payment approval process within 48 hours of receipt notice from the Finance Staff in order to meet the invoice deadline and accommodate EFT transaction timing requirement.
 9. The Signing Officer to notify the Finance Staff as soon as approval is completed. Where the signing authority receives physical copy of invoices and supporting documents, he/she should return all documents back to Sr. Accountant as soon as approval is completed.
 10. The Finance Staff will contact the 2nd Signing Officer for approval following the same procedures.
 11. **Timing of the EFT processes:** the 2nd approval must be completed by 6:00 pm on the day that is 2 business days prior to the "Value Date". When "View" the transaction, you could find the "Value Date" as per the following screenshot. The "Value Date" is set by the Finance Staff when initiates the EFT and is the date that the payment arrives the payee's bank accounts. For example, if the "Value Date" set is Dec. 05, 2014 (Friday), the 2nd approval need to be completed by 6:00 pm on Dec. 03, 2014 (Wednesday), otherwise the EFT will be rejected by the bank. The Finance Staff will leave total of 4 business days for these entire approval processes when setting up the "Value Date".



Revision Summary

Procedures	Revision Details
6.04 Accounts Receivable	Improved Separation of Duties in handling cash/cheques receipts and deposit
6.08 Year-End Processes	Added more details in several steps
6.15 Budget and Forecast Development and Monitoring	Changed the clause Agency Monthly Forecasts to be sent to FAC “for approval” to “ for reference”
6.18 Issuing ROE	New documentation for existing procedures
All Procedures that applicable	Changed “CIC” to “IRCC”

