



#### **Draft Classification Model**

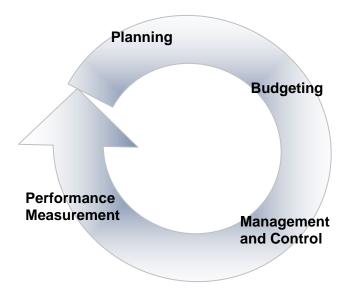
#### FINANCE MANAGEMENT FUNCTION

This model records classification structure addresses the Finance Management function, the steps in the business process developed to fulfill the function (i.e., sub-functions), the activities associated with each of these sub-functions, and the transactions of administrative business concerning the management of finances within the federal government—as commonly conducted in and across all government institutions to facilitate the delivery of programmes and services.

The four sub-functions of the Finance Management business process, listed in order of a lifecycle concept of managing finances, are:

**Planning** Budgeting Management and Control Performance Measurement

As a business process, these sub-functions are arranged in the following sequence:



# FINANCE MANAGEMENT FUNCTION PRIMARY NUMBERS AND SUB-FUNCTIONS

1.4.0	Finance Management – Comprehensive Matters
1.4.1	Finance Management – Planning
1.4.2	Finance Management – Budgeting
1.4.3	Finance Management – Management and Control
1.4.4	Finance Management – Performance Measurement

**Note**: the numeric coding system presented in this draft model classification structure is used for example purposes only. As of the date of this model, LAC has made no final decisions regarding the application of a standard coding system (including delimiters) to complement classification structures for common administrative records.

#### 1.4.0 FINANCE MANAGEMENT – COMPREHENSIVE MATTERS

The Finance Management - Comprehensive Matters record grouping is reserved for records of activities and transactions that relate to or affect, in a **comprehensive** manner, the Finance Management function or the business process developed to fulfill that function (i.e., this record grouping is reserved for records of activities and transactions that relate to or affect **all or most** subfunctions of the Finance Management business process). Examples of such activities and/or transactions are:

- developing, applying, monitoring, and/or evaluating a policy, guidelines, systems, procedures, etc. that address or encompass all or most aspects of the finance management function and/or business process (example record types: draft and approved policies, guidelines, procedures; draft and final requirements definitions for finance management information systems<sup>1</sup>; draft and final requirements definitions for finance staff learning programs<sup>2</sup>);
- group activities and initiatives, i.e., those of committees, project teams, delegations, etc., that focus on all or most aspects of the finance management function and/or business process (example record types: committee and/or work group meeting agenda and minutes, records of decisions, issue logs);
- liaison activities (e.g., via the Finance Management Council, the Financial Management Institute) that address or encompass all or most aspects of the finance management function and/or business process (example record types: documents of inter-organizational information sessions and/or collaborative initiatives);
- reporting activities that address or encompass all or most aspects of the finance management function and/or business process (example record types: draft and final reports addressing the overall (e.g., corporate) finance management function and/or business process.

**Note**: records of activities and transactions that relate to specific aspects of the finance management business process (i.e., planning, budgeting, management and control, or performance measurement) should be classified to those sections of this classification structure. Records that simultaneously address two or more, but not all, sub-functions of the business process should be classified to one of those sub-functions; the existence of these records should be noted in the descriptions of the related sub-function, activity, and/or transaction records groupings or, if appropriate, in the profiles of related individual documents (as a metadata 'cross-reference' element).

<sup>&</sup>lt;sup>1</sup> **Note**: for records of activities relating to information management systems and technologies, see the model records classification structure developed for the *Management of Information* function.

<sup>&</sup>lt;sup>2</sup> **Note**: for records of activities relating to the delivery of learning programs, see the model records classification structure developed for the *Human Resources Management* function.

# Example file codes and titles for: Finance Management - Comprehensive Matters

<b>1.4.0-0</b> 1.4.0-0-1	Finance Management - Comprehensive Matters - Policy Matters (reserved for records related to developing, applying, monitoring, and/or evaluating a policy that simultaneously addresses all or most sub-functions of Finance Management) - Policy on Responsibilities and Organization for Comptrollership
1.4.0-1	Finance Management - Comprehensive Matters - General Matters (reserved for records related to the Finance Management - Comprehensive Matters record grouping but for which no specific file or file grouping has been created)
1.4.0-2	Finance Management - Comprehensive Matters - (Departmental / Sector / Branch) Finance Management Committee (reserved for records related to the deliberations of the [departmental / sector / branch] finance management committee)
1.4.0-2-1	- Terms of Reference
1.4.0-2-2 1.4.0-2-2004/05	<ul><li>Cumulative Record of Decisions</li><li>Meetings Agenda and Minutes - Fiscal Year 2004-2005</li></ul>
1.4.0-2-2005/06	- Meetings Agenda and Minutes - Fiscal Year 2005-2006
1.4.0-3	Finance Management - Comprehensive Matters - Liaison Activities (reserved for records related to internal or external relations on a spectrum of issues and/or initiatives that encompass more than one specific sub-function of Finance Management)
1.4.0-3-FMC 1.4.0-3-FMI	- Financial Managers' Council (FMC) - Financial Management Institute of Canada (FMI)
1.4.0- 4	Finance Management - Comprehensive Matters - Reporting Activities (reserved for records related to the process of reporting to management on [departmental/sector/branch] financial management matters of a comprehensive nature)

#### 1.4.1 FINANCE MANAGEMENT - PLANNING

This sub-function record grouping is reserved for records of activities and transactions that relate to or affect, in a specific manner, determining how financial resources will be used to achieve goals and objectives. Activities associated with the *Finance Management - Planning* sub-function may have a sequential relationship as follows:



Finance management - planning entails the activities of:

- defining financial requirements against mandated goals and objectives (i.e., determining how annual and longer term goals and objectives, as delivered from Parliament, can be met through the use of financial resources, and translated into specific financial commitments);
- assessing requirements in financial terms (i.e., determining what is achievable using available financial resources);
- costing all aspects of defined and assessed requirements (i.e., determining what level of financial resources is needed); and
- reporting findings to the appropriate authorities in advance of preparing a budget.

# Example file codes and titles for: Finance Management - Planning

1.4.1-0	Finance Management - Planning - Policy Matters (reserved for records related to developing, applying, monitoring, and/or evaluating policies that address the planning sub-function of Finance Management)
1.4.1-1	Finance Management - Planning - General Matters (reserved for records related to the Finance Management - Planning sub-function record grouping but for which no specific file or file grouping has been created)
1.4.1-2	Finance Management - Planning - Government Planning Process (reserved for records related to the Government of Canada and institution-specific planning processes that have financial implications)
1.4.1-2-1	- Government of Canada Planning Cycle
1.4.1-2-2	- Strategic Planning
1.4.1-2-3	- Business Planning
1.4.1-3	Finance Management - Planning - Finance Management Planning Committee
	(reserved for records related to the deliberations of a [departmental/sector/branch] finance management planning committee)
1.4.1-3-1	- Terms of Reference
1.4.1-3-2004/05	- Meetings Agenda and Minutes - Fiscal Year 2004-2005
1.4.1-3-2005/06	- Meetings Agenda and Minutes - Fiscal Year 2005-2006
1.4.1-4	Finance Management - Planning - Defining Requirements (reserved for records related to the process of defining financial requirements including: developing measures or standards against which performance to plan can be assessed, i.e., performance measurement guides and indicators)
1.4.1-4-1	- Performance Targets/Indicators/Measures
1.4.1-4-1-2004/05	- Fiscal Year 2004-2005

# Example file codes and titles for: Finance Management - Planning, continued

1.4.1-5	Finance Management - Planning - Assessing (reserved for records that relate to the process of assessing the feasibility of defined requirements—through such activities as conducting research and analysis, consultation, forecasting needs, and developing and assessing alternatives)	
1.4.1-5-1	- Trends and Statistics	
1.4.1-5-1-1	- Past Performance	
1.4.1-5-1-2	- Economic Trends	
1.4.1-5-2	<ul> <li>Financial Arrangements and Funding Options</li> </ul>	
1.4.1-5-2-1	<ul> <li>Cost Recovery and Charging</li> </ul>	
1.4.1-5-2-2	- Revolving Funds	
1.4.1-5-2-3	- Receiving funds through donations	
1.4.1-5-2-4	- Specified Purpose Allotments	
1.4.1-5-2-5	- Vote Netting	
1.4.1-5-3	- Service Delivery Options	
1.4.1-5-3-1	- Alternative Service Delivery	
1.4.1-6	Finance Management - Planning - Costing (reserved for records related to the process of estimating the costs of financial plan activities—through such activities as conducting research and analysis and cost modelling)	
1.4.1-6-1	- Activity-Based Costing	
1.4.1-6-2	- Benefit-Cost Analysis	
1.4.1-6-3	- Cost Estimates	
1.4.1-6-4	- Cost Models (including assumptions, constraints)	
1.4.1-6-5	- Costing of Outputs	
1.4.1-6-6	- Price and Workload Statistics	
1.4.1-7	Finance Management - Planning - Reporting (reserved for records related to the process of reporting to management the results of planning exercises)	
1.4.1-7-RPPA	- Departmental Plans and Priorities Reporting	
1.4.1-7-RPPA-2004/05-Q1	- Fiscal Year 2004 - 2005 First Quarter	
1.4.1-7-RPPA-2004/05-Q2	- Fiscal Year 2004 - 2005 Second Quarter	
1.4.1-7-Cabinet	- Funding Submissions - Memorandums to Cabinet	
1.4.1-7-Cabinet-2004-05	- Fiscal Year 2004-2005	
1.4.1-7-Cabinet-2005-06	- Fiscal Year 2005-2006	
1.4.1-7-TBS	- Funding Submissions - Treasury Board	
1.4.1-7-TBS-2004-05	- Fiscal Year 2004-2005	
1.4.1-7-TBS-2005-06	- Fiscal Year 2005-2006	

#### 1.4.2 FINANCE MANAGEMENT - BUDGETING

This sub-function record grouping is reserved for records of activities and transactions that relate to or affect, in a specific manner, assigning financial resources to specific programs, activities, or initiatives as authorised in the financial plan. Activities associated with the *Finance Management - Budgeting* sub-function may have a sequential relationship as follows:



Finance management - budgeting entails the activities of:

- forecasting estimates for the predicted use of financial resources against the budgeted financial resources during a given fiscal year or period;
- allocating funds to specific accounts in the chart of accounts;
- monitoring the actual use of financial resources against the approved budget and identifying variances;
- adjusting the approved budget under directives from appropriate authorities and/or in response to variances between planned and actual expenditures; and
- reporting findings and action taken to the appropriate authorities

# Example file codes and titles for: Finance Management - Budgeting

1.4.2-0	Finance Management - Budgeting - Policy Matters (reserved for records related to developing, applying, monitoring, and/or evaluating policies that address the budgeting sub-function of Finance Management)
1.4.2-1	Finance Management - Budgeting - General Matters (reserved for records related to the Finance Management - Budgeting sub-function record grouping but for which no specific file or file grouping has been created)
1.4.2-2	Finance Management - Budgeting - Government Budgeting Process (reserved for records related to the Government of Canada and institution-specific finance management budgeting processes)
1.4.2-3	Finance Management - Budgeting - Finance Management Budgeting Committee (reserved for records related to the deliberations of a [departmental / sector / branch] finance management budgeting committee)
1.4.2-3-1 1.4.2-3-2004/05 1.4.2-3-2005/06	- Terms of Reference - Meetings Agenda and Minutes - Fiscal Year 2004-2005 - Meetings Agenda and Minutes - Fiscal Year 2005-2006
1.4.2-4	Finance Management - Budgeting - Forecasting (reserved for records related to predicting the use of financial resources against budgeted resources during a budget year or period—through such activities as conducting research and
1.4.2-4-1 1.4.2-4-2004/05 1.4.2-4-2004/05-Q1 1.4.2-4-2004/05-Q2	<ul> <li>analysis and expenditures modelling)</li> <li>Budget Projections</li> <li>Fiscal Year 2004-2005 Forecasts</li> <li>First Quarter</li> <li>Second Quarter</li> </ul>

### Example file codes and titles for: Finance Management - Budgeting continued

1.4.2-5	Finance Management - Budgeting - Allocating (reserved for records related to the allocation of approved funds to specific accounts in the chart of accounts)
1.4.2-5-1	- Allocation Authorities
1.4.2-5-1-TBS	- Treasury Board Submissions
1.4.2-5-1-MOUs	- Memoranda of Understanding (MOUs)
1.4.2-5-2	- A-base Review
1.4.2-5-3	- Annual Reference Level Update (ARLU)
1.4.2-5-4	- Capital Plans and Projects
1.4.2-5-5	- Commitment Control
1.4.2-5-6	- Corporate Cost Allocation Model
1.4.2-5-7	- Federal / Provincial Agreements
1.4.2-5-8	- Management commitments
1.4.2-5-9	- Transfer Payments (e.g., grants and contributions)
1.4.2-6	Einanaa Managamant Pudgating Manitaring
1.4.2-0	Finance Management - Budgeting - Monitoring (reserved for records related to oversight of the actual use of financial resources against the approved budget and the identification of variances)
1.4.2-6-1	- Monitoring Plan
1.4.2-6-2	- Monitoring Controls
1.4.2-6-3	- Variance Tracking
1.4.2-6-3-2004/05	- Fiscal Year 2004-2005
1.4.2-6-3-2004/05-01	- April 2004
1.4.2-6-3-2004/05-02	- May 2004
1.4.2-6-3-2004/05-Q1	- First Quarter
1.4.2-6-3-2004/05-Q2	- Second Quarter
1.4.2-7	Finance Management - Budgeting - Adjusting (reserved for records related to budget adjustment activities undertaken under directives from appropriate authorities or in response to variances in forecast use of financial resources compared to the original planned use of financial resources)
1.4.2-7-1	- Authorities
1.4.2-7-1-TBS	- Treasury Board Directives
1.4.2-7-2	- Records of Adjustments
1.4.2-7-2-2004/05	- Fiscal Year 2004-2005
1.4.2-7-2-2004/05-Q1	- First Quarter
1.4.2-7-2-2004/05-Q2	- Second Quarter

#### Example file codes and titles for: Finance Management - Budgeting continued

#### **1.4.2-8** Finance Management - Budgeting - Reporting

(reserved for records related to the process of reporting to management the results of work to prepare, monitor, and adjust budgets)

- 1.4.2-8-1 Main Estimates (including Reports on plans and priorities, Departmental Performance Reports)
- 1.4.2-8-1-2004/05 Fiscal Year 2004-2005 1.4.2-8-2 - Supplementary Estimates
- 1.4.2-8-2-2004/05Q1 Fiscal Year 2004-2005 First Quarter
- 1.4.2-8-3 Budget variance reports
- 1.4.2-8-3-2004/05Q1 Fiscal Year 2004-2005 First Quarter

#### 1.4.3 FINANCE MANAGEMENT - MANAGEMENT AND CONTROL

This sub-function record grouping is reserved for records of activities and transactions that relate to or affect, in a specific manner, managing and controlling financial resources. Activities associated with the *Finance Management - Management and Control* sub-function may have a sequential relationship as follows:



Finance management - management and control entails the activities of:

- complying with the Government of Canada framework of policies, business processes, procedures and standards pertaining to recording, classifying, monitoring, and reporting on use and disposition of financial resources; and
- establishing, maintaining, and applying a framework of institution-specific policies, business processes, procedures and standards pertaining to recording, classifying, monitoring, and reporting on use and disposition of financial resources.

**Note**: for records of activities relating to Information Technology systems and applications designed to facilitate financial management and control, see the model records classification structure developed for the *Management of Information* function.

### Example file codes and titles for: Finance Management - Management and Control

1.4.3-0	Finance Management - Management and Control - Policy Matters (reserved for records related to developing, applying, monitoring, and/or evaluating policies that address the management and control sub-function of Finance Management)
1.4.3-1	Government Policy on Financial Systems and Controls
1.4.3-1	Finance Management - Management and Control - General Matters (reserved for records related to the Finance Management - Management and Control sub-function record grouping but for which no specific file or file grouping has been created)
1.4.3-2	Finance Management - Management and Control - Government Financial Management and Control Process (reserved for records related to the Government of Canada and institution-specific financial management and control processes)
1.4.3-3	Finance Management - Management and Control - Financial Management and Control Committee (reserved for records related to the deliberations of a [departmental / sector / branch] financial management and control committee)
1.4.3-3-1	- Terms of Reference
1.4.3-3-2004/05 1.4.3-3-2005/06	<ul> <li>Meetings Agenda and Minutes - Fiscal Year 2004-2005</li> <li>Meetings Agenda and Minutes - Fiscal Year 2005-2006</li> </ul>
1.4.3-4	Finance Management - Management and Control - Liaison Activities (reserved for records related to internal or external relations on financial management and control issues and/or initiatives)
1.4.3-4-FMC 1.4.3-4-FMI	- Financial Management Institute of Canada (FMI)

# Example file codes and titles for: **Finance Management - Management and Control**, continued

#### 1.4.3-5 Finance Management - Management and Control - Accounting

1.4.3-5-1 1.4.3-5-2

1.4.3-5-2-1

1.4.3-5-2-2 1.4.3-5-2-3

1.4.3-5-2-4 1.4.3-5-2-5

1.4.3-5-3

1.4.3-5-3-1

1.4.3-5-3-2 1.4.3-5-3-3

1.4.3-5-3-4

1.4.3-5-3-7

1.4.3-5-3-8 1.4.3-5-4

1.4.3-5-4-1

1.4.3-5-4-2

1.4.3-5-4-3

1.4.3-5-4-4

1.4.3-5-4-5

1.4.3-5-4-6 1.4.3-5-4-7

1.4.3-5-4-8

1.4.3-5-4-9

1.4.3-5-4-10 1.4.3-5-4-11

1.4.3-5-3-4-1

1.4.3-5-3-4-2

transaction related activities such as classifying and recording of transactions against the Chart of Accounts and General Ledger, e.g., journal entries, invoices, accruals, reversals, payroll, as well as those of a monitoring and reporting nature, e.g., trial balances, closing statements, transaction summary reports, statements of financial operations) - Accounting Standards - Accounting Methods - Commitment Accounting - Accrual Accounting - Cash Accounting - Cost Accounting - Account Verification - Accounts - Classification and Coding of Financial Transaction (Chart of Accounts) - Bank Accounts - Customer Accounts - Specified Accounts - Deposit Accounts - Trust Accounts

(reserved for records related to the process of accounting for the use and disposition of financial resources, including records of

- Suspense AccountsAccounting forCapital Assets
  - Capital AssetsContingencies

- Supplier Accounts

- Costs and Liabilities Related to Contaminated Sites
- Debt Write-offs
- Interdepartmental Charging and Transfers Between Appropriations
- Interdepartmental Settlements
- Inventories
- Non-Monetary TransactionsPayables at Year-End (PAYE)
- Prepayments
- Transfers of Assets

# Example file codes and titles for: **Finance Management - Management and Control**, continued

1.4.3-5	Finance Management - Management and Control - Accounting
1 1 2 5 5	continued - Advances
1.4.3-5-5	
1.4.3-5-5-1	- Advance payments under contract
1.4.3-5-5-2	- Recovery of Advances
1.4.3-5-5-3	- Repayment of Advances
1.4.3-5-6	- Allowances for Valuation of Assets and Liabilities
1.4.3-5-7	- Banking Compensation
1.4.3-5-8	- Charging
1.4.3-5-8-1	<ul> <li>Application of the Goods and Services Tax and the Harmonized Sales Tax</li> </ul>
1.4.3-5-8-2	<ul> <li>Collection and Remittance of Provincial Sales Taxes</li> </ul>
	(including application of agreements on reciprocal taxation and
	comprehensive integrated tax coordination)
1.4.3-5-8-3	- Cost Recovery and Charging
1.4.3-5-8-4	- External Charging
1.4.3-5-8-5	- Interest and Administrative Charges
1.4.3-5-8-6	- Regulatory Impact Analysis Statement
1.4.3-5-8-7	- User Charging in the Federal Government
1.4.3-5-9	- Debts to the Crown
1.4.3-5-9-1	<ul> <li>Security for Debts Due to Her Majesty</li> </ul>
1.4.3-5-9-2	- Assignment of Crown Debts
1.4.3-5-10	- Expenditure Instruments
1.4.3-5-10-1	- Acquisition cards
1.4.3-5-10-2	- Cheque Issue
1.4.3-5-10-3	- Control of Receiver-General Cheques
1.4.3-5-10-4	- Destruction of Paid Instruments
1.4.3-5-10-5	<ul> <li>Travellers Cheques, Travel Cards and Travel Accounts</li> </ul>
1.4.3-5-11	- Loans
1.4.3-5-11-1	- Recovery
1.4.3-5-12	- Losses of Money and Offenses and Other Illegal Acts Against the
	Crown
1.4.3-5-13	- Pay Administration
1.4.3-5-14	- Payments
1.4.3-5-14-1	<ul> <li>Claims and Ex gratia Payments</li> </ul>
1.4.3-5-14-2	- Electronic Payments
1.4.3-5-14-3	<ul> <li>Payment Requisitioning and Payment on Due Date</li> </ul>
1.4.3-5-14-4	<ul> <li>Payments and Settlements Requisitioning</li> </ul>
1.4.3-5-14-5	- Payments to Estates
1.4.3-5-14-6	<ul> <li>Transfer Payments (including grants and contributions)</li> </ul>
1.4.3-5-15	- Petty Cash

# Example file codes and titles for: **Finance Management - Management and Control**, continued

1.4.3-5  1.4.3-5-16  1.4.3-5-16  1.4.3-5-16-1  1.4.3-5-16-2  1.4.3-5-16-3  1.4.3-5-17	Finance Management - Management and Control - Accounting continued  - Repayments of Receipts - Receivables Management     - Accepting Credit Cards as Means of Payment for Goods and Services Provided by the Government     - Recording Receipts of Money     - Receipt and Deposit of Public Money     - Direct Deposits - Recording of Refunds of Expenditures and Repayments of Advances
1.4.3-6 1.4.3-6-1 1.4.3-6-2 1.4.3-6-2-2004/05Q1 1.4.3-6-2-2004/05Q2	Finance Management - Management and Control - Reconciliation (reserved for records related to the process of comparing two related financial records, identification of a variance between them, determining the cause of variances, and processing and adjusting entries to address variances) - Process for Performing Reversals - Reconciliation Reports - Fiscal Year 2004-2005 - First Quarter - Fiscal Year 2004-2005 - Second Quarter
1.4.3-7	Finance Management - Management and Control - Quality Assurance (reserved for records related to the process of assuring the quality of accounting and reconciliation measures and actions)
1.4.3-8 1.4.3-8-1 1.4.3-8-1-2 1.4.3-8-2 1.4.3-8-2-2004/05 1.4.3-8-3 1.4.3-8-3-2004/05 1.4.3-8-3-2005/06	Finance Management - Management and Control - Reporting (reserved for records related to the process of reporting to management the results of work to account for the use and disposition of financial resources) - Statutory Financial Reporting (Public Accounts) - Streamlining Statutory Reporting - Departmental Statements of Operations - Fiscal Year 2004-2005 - Fiscal Year 2005-2006 - Departmental Statements of Financial Operations - Fiscal Year 2004-2005 - Fiscal Year 2005-2006

#### 1.4.4 FINANCE MANAGEMENT - PERFORMANCE MEASUREMENT

This sub-function record grouping is reserved for records of activities and transactions that relate to or affect, in a specific manner, the assessment of financial management performance. Activities associated with the *Finance Management - Performance Measurement* sub-function may have a sequential relationship as follows:



Finance management - performance measurement entails the activities of:

- measuring performance against measures and targets (output and outcomes)
  established during finance management planning, against budget objectives,
  and/or against financial management performance standards used within the
  Government of Canada;
- evaluating and analysing findings; and
- exploring options for corrective action.

**Note**: for records of activities relating to objective reviews of financial performance undertaken and conducted by institution-specific resources dedicated to conducting formal reviews (e.g., internal audit, program evaluation), the Office of the Auditor General, other government review bodies external to the institution, or by private sector auditors or evaluators, see the model records classification structure developed for the *Review* function

**Note**: for records of activities relating to Information Technology systems and applications designed to facilitate financial performance measurement, see the model records classification structure developed for the *Management of Information* function.

### Example file codes and titles for: Finance Management - Performance Measurement

1.4.4-0	Finance Management - Performance Measurement - Policy Matters (reserved for records related to developing, applying, monitoring, and/or evaluating policies that address the performance measurement sub-function of Finance Management)
1.4.4-1	Finance Management - Performance Measurement - General Matters (reserved for records related to the Finance Management - Performance Measurement sub-function record grouping but for which no specific file or file grouping has been created)
1.4.4-2	Finance Management - Performance Measurement - Government Financial Performance Measurement Process (reserved for records related to the Government of Canada and institution-specific financial performance measurement processes)
1.4.4-3	Finance Management - Performance Measurement - Financial Performance Measurement Committee (reserved for records related to the deliberations of a [departmental / sector / branch] finance performance measurement committee)
1.4.4-3-1 1.4.4-3-2004/05 1.4.4-3-2005/06	- Terms of Reference - Meetings Agenda and Minutes - Fiscal Year 2004-2005 - Meetings Agenda and Minutes - Fiscal Year 2005-2006
1.4.4-4	Finance Management - Performance Measurement - Liaison Activities (reserved for records related to internal or external relations on financial performance measurement issues and/or initiatives)
1.4.4-4-FMC 1.4.4-4-FMI	- Financial Managers' Council (FMC) - Financial Management Institute of Canada (FMI)

Example file codes and titles for: **Finance Management - Performance Measurement**, continued

1.4.4-5	Finance Management - Performance Measurement - Evaluating (reserved for records related to the process of measuring financial management performance against output and outcome targets or indicators established during finance management planning, against budget goals and objectives, and/or against standards used within the Government of Canada)
1.4.4-5-1	- Evaluation Framework
1.4.4-5-1-1	- Logic models
1.4.4-5-1-2	<ul> <li>Results-Based Management &amp; Accountability Frameworks (RMAF)</li> </ul>
1.4.4-5-1-3	- Service Standards
1.4.4-5-2	- Performance indicators
1.4.4-5-2-2004/05	- Fiscal Year 2004-2005
1.4.4-5-2-2005/06	- Fiscal Year 2005-2006
1.4.4-5-3	- Data Collection Requirements and Schedules
1.4.4-5-3-2004/05	- Fiscal Year 2004-2005
1.4.4-5-3-2005/06	- Fiscal Year 2005-2006
1.4.4-6	Finance Management - Performance Measurement - Analysing (reserved for records related to the process of analysing findings for the purposes of gaining insights into short- and long-term financial management performance trends and developing recommendations for action designed to align financial management performance with existing or revised goals and objectives)
1.4.4-6-1	- Analysis Techniques & Practices
1.4.4-6-2	- Analyses
1.4.4-6-2-2004/05	- Fiscal Year 2004-2005
1.4.4-6-2-2005/06	- Fiscal Year 2005-2006
1.4.4-7	Finance Management - Performance Measurement - Adjusting (reserved for records related to the process of developing recommendations for modifying planned financial management goals and objectives, performance indicators and/or processes)
1.4.4-7-1	<ul> <li>Risk Management (including: identifying, assessing, mitigating, and monitoring risks)</li> </ul>
1.4.4-7-1-2004/05	- Risk Management Data for Fiscal Year 2004-2005
1.4.4-7-1-2005/06	- Risk Management Data for Fiscal Year 2005-2006

# Example file codes and titles for: **Finance Management - Performance Measurement**, continued

- Reporting ting to al ions for
nister's ctations, pplementary
t