

### DATA BASES

3.35 Although it may be possible to meet the information needs outlined in Chapter II with one data base(1), it is also possible that the Department will require an additional one which, although linked, could be programmed independently; this has been the case in at least one other Department, Correctional Service Canada.

3.36 With two data bases, one would process budgets, commitments, expenditures and calculate free balances; users would enter data into this system and access information from it, on an on-line basis when justified. This information would be transferred to a second data base (which would not receive entries from users) where the linkages to programmes and activities would take place for financial management purposes; the reports generated by this data base would show managers the relationship of their resource utilization to their activities, sub-activities, projects, etc., at any given time (a "snapshot"). This second data base could be extracted at a later time from the first one. A suggested data flow for two data bases is submitted in Annex H to this Chapter.

Recommendation. The Task Force recommends that:

4. The Department establish a financial data base from which a second one can later be extracted if necessary. If two data bases are required, one (with on-line capabilities) would record budgets, commitments, expenditures and free balances; the second would be for financial management information (response to enquiries) and would link resource utilization to activities (provision of performance measurement data).

### PROPOSED DATA PROCESSING IN HEADQUARTERS AND AT THE POSTS

3.37 The proposed integration of accounting systems with data base(s) linking resource utilization to programmes and activities would fully meet the objective formulated by the Office of the Comptroller General for such systems (paragraph 3.4, above). Such a system connected to all the major Posts by automated systems would measure up very well against the yardsticks set out in paragraph 3.5, above.

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(1) A data base is a data organization and storage in a form suitable for more than one application. An Audit Approach to Computers, B. Jenkins & A. Pinkney - Institute of Chartered Accountants in England and Wales - 1978.